

NAME OF CHARGE: ST MARY'S EPISCOPAL CHURCH INVERURIE (SC001766)

SUMMARY OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

		2024/25	2023/24
REVENUE RECEIPTS			
Congregational and Voluntary Income	1	44,223	53,231
Collections (for charities etc)	2A	0	0
Special Collections	2B	0	393
Investment Income	3	926	813
Property Revenue	4	12,794	11,529
Sundry Income	5	0	0
Sub-total		<u>57,943</u>	<u>65,966</u>
Grants Received	6	0	0
Stock/Shares redeemed or sold		0	0
Total Revenue		<u>57,943</u>	<u>65,966</u>
REVENUE PAYMENTS			
Clergy Cost	7	243	11,363
Property Expenses	8	30,383	19,499
Church Expenses	9	11,895	10,202
Administrative Expenses	10	14,522	11,222
Charitable Payments including Tithing	11	7,000	8,318
Sub-total		<u>64,042</u>	<u>60,604</u>
Quota	12	12	12
Exceptional Items	13	0	0
Total Expenditure		<u>64,054</u>	<u>60,616</u>
SURPLUS/(DEFICIT) FOR YEAR		<u><u>(6,111)</u></u>	<u><u>5,349</u></u>

NAME OF CHARGE: ST MARY'S EPISCOPAL CHURCH INVERURIE (SC001766)**RECEIPTS FOR YEAR ENDED 30 SEPTEMBER 2025**

	2024/25	2023/24
1 CONGREGATIONAL AND VOLUNTARY INCOME		
a) General Collections. Open Plate etc	1,656	1,614
b) Freewill Offerings. Standing Orders to Bank	3,340	5,210
c) Gift Aided Offerings	39,227	40,300
d) Tax reclaimed on Gift Aided Offerings Claimed Post Year End	0	6,107
e) Donations, Gift Days	0	0
f) Refunds	0	0
g) Children Work	0	0
TOTAL	44,223	53,231
2A SPECIAL COLLECTIONS FOR CHARITIES (please specify beneficiaries)		
a) Special Needs	0	0
b) Special Offerings	0	393
TOTAL	0	393
2B SPECIAL COLLECTIONS FOR MAJOR CAPITAL PROJECTS (please see memo note)		
a) Donations Specific Projects	0	0
TOTAL	0	0
3 INVESTMENT INCOME		
a) Dividends	926	813
b) Interest Received (banks etc)	0	0
TOTAL	926	813
4 PROPERTY REVENUE (Please specify source eg hall)		
a) Church Rents Received	0	0
b) Contributions Received towards Costs	0	0
c) Church Centre Hire	12,794	11,529
TOTAL	12,794	11,529
5 SUNDRY INCOME (Please specify source)		
a) Rectory Appeal	0	0
b) Legacy	0	0
c) Other	0	0
TOTAL	0	0
6 GRANTS RECEIVED (Please specify source and purpose)		
a)	0	0
TOTAL	0	0

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PAYMENTS FOR YEAR ENDED 30 SEPTEMBER 2025

		2024/25	2023/24
7 CLERGY COST			
a) Stipend - Gross		0	9,266
b) National Insurance - Employers Contribution		0	790
c) Pension Contribution		0	2,813
d) Council Tax		3,736	2,769
e) Locum Fees and Expenses		0	0
f) Travel/Mileage Allowance		304	216
g) Other ■ Conferences etc		0	0
h) Other - Telephone, Heat & Light		691	1,682
I) Other - Books		0	0
J) Other		0	0
Sub total		4,731	17,535
Less: Linked Charge Contributions		4,488	5,382
Less:Employers's NI allowance		0	790
Total Net		243	11,363
8 PROPERTY EXPENSES			
a1) Insurance	Church	1,762	1,720
a2)	Centre	889	862
a3)	Rectory	2,287	1,732
b4) Routine Repairs and Renewals:	Church	6,229	7,191
b5)	Rectory	4,319	138
b6)	Centre	2,314	646
c7) Heat and Light	Church	1,682	2,431
c8)	Centre	2,621	2,608
g) Ground Maintenance		8,280	2,172
h) Equipment Maintenance		0	0
Sub total		30,383	19,499
Less: Linked Charge Contributions			
Total Net		30,383	19,499
9 CHURCH EXPENSES			
a) Children & Family Worker		0	0
b) Digital Missioner Work		5,472	3,839
g) Cleaner		1,461	1,629
c) Organ Maintenance		199	199
d) Music and Choir		486	463
e) Altar Expenses		171	404
f) Miscellaneous		2,395	3,669
g) Iona		1711	0
Total		11,895	10,202

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PAYMENTS FOR YEAR ENDED 30 SEPTEMBER 2025

	2024/25	2023/24
10 ADMINISTRATIVE EXPENSES		
a) Administrator Costs	10,734	9,304
b) Pension Costs	67	0
c) Printing, Stationery & Web	516	1,051
d) Telephone and Postages	829	866
e) Misc Centre Costs	579	0
f) Bank Fees	29	0
g) Accountancy	1,769	0
h) Other - Independent Examiner	0	0
i) Other-Legal Fees	0	0
Subtotal	14,522	11,222
Less: Linked Charge Contributions		
Total	14,522	11,222
11 CHARITABLE PAYMENTS {See Section 2. Please specify beneficiaries.}		
a) Via Tithing Account	7,000	8,200
b) Misc-Charitable Payments	0	118
c) Misc - Discretionary Payments	0	0
Total	7,000	8,318
12 QUOTA	12	12
13 CHARITABLE PAYMENTS {See Section 2. Please specify beneficiaries.}		
a) Bank changes	0	0
b) Contra	0	0
	0	0

NAME OF CHARGE: ST MARY'S EPISCOPAL CHURCH INVERURIE (SC001766)

FINANCIAL YEAR 2023/24

SCHEDULE OF INVESTMENTS

DESCRIPTION	Holding	Market Value as at 30/09/25	Market Value as at 30/09/24
Scottish Episcopal Unit Trust Pool	935	31,148	28,523
TOTAL		<u>31,148</u>	<u>28,523</u>

SCHEDULE OF LIQUID FUNDS (Banks/Building Societies)

NAME OF BANK	TYPE OF ACCOUNT	BALANCE AS AT 30/09/25
Bank of Scotland	Current	61,171
Total		<u>61,171</u>

DATE OF LAST QUINQUENNIAL of Building etc

Church	Oct-20
Hall - used for Church Purposes	Oct-20
Hall - Let/Leased	Oct-20
Rectory	Oct-20
Graveyard	Oct-20
Other - Specify	Oct-20

NOTE: Attach any other schedules, lists or information considered to be relevant

NAME OF CHARGE: ST MARY'S EPISCOPAL CHURCH INVERURIE (SC001766)

STATEMENT OF BALANCES FOR THE YEAR ENDED 30 SEPTEMBER 2025

OPENING as at 1st October 2024

Treasurer's Account	67,282
Cash Floats	0
Total Opening Balance	67,282
Surplus / Deficit for year	(6,111)
	61,171

Closing Balances as at 30th September 2025

Treasurer's Account	61,171
Cash Floats	0
	61,171

	As at 30/09/25	As at 30/09/24
Represented by -		
<i>Unrestricted Funds</i>		
General Fund	32,838	46,755
<i>Restricted Funds</i>		
Grant	350	350
Iona Deposits	(1,711)	198
Messy Church	473	473
Tithing Fund	5,106	4,417
Unpaid Quota	24,114	15,089
	28,333	20,527
	61,171	67,282

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of Registered charity number On the accounts of the charity for the period Set out on pages	Charity name	St Mary's Episcopal Church. Inverurie.					
	Registered charity number	SC001766					
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	10	2024	to	30	09	2025
						(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>						
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:					Date:	24 th December 2025	
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

There has been a restatement of the balances in the comparative figures of the General Account as set out last year and total is the same. There is no longer a balance for Cash as there was apparently no cash imprest as shown in previous years.

St Mary's Episcopal Church. Inverurie

SC001766



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	October	2024		30	September	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	44,223				44,223	53,231
Legacies	-				-	
Grants	-				-	
Receipts from fundraising activities					-	
Gross trading receipts	12,794				12,794	11,529
Income from investments other than land and buildings	926				926	813
Rents from land & buildings					-	
Gross receipts from other charitable activities	-				-	393
					-	
A1 Sub total	57,943	-	-	-	57,943	65,966
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	57,943	-	-	-	57,943	65,966
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	57,043				57,043	52,286
Grants and donations	7,012				7,012	8,330
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	64,055	-	-	-	64,055	60,616
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	64,055	-	-	-	64,055	60,616
Net receipts / (payments)	(6,112)	-	-	-	(6,112)	5,350
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(6,112)	-	-	-	(6,112)	5,350

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	10	2024	To	30	09	2025

Reference and administration details

Charity name	St Mary's Episcopal Church. Inverurie
Other names charity is known by	
Registered charity number	SC001766
Charity's principal address	
	Postcode:

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Chair		
	Secretary		
	Treasurer		

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

In accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, the Vestry reports to the congregation as follows:

- St Mary's Episcopal Church Inverurie is a Registered Scottish Charity (SC001766)
- It is part of the Diocese of Aberdeen and Orkney within the Scottish Episcopal Church and the Anglican Communion
- The superior authority is the Bishop of Aberdeen and Orkney
- All its affairs are governed by the Vestry.
- St Mary's Episcopal Church is governed by and operates under a constitution dated 19th December 1978.

Trustee recruitment and appointment

All of the Vestry members are appointed or reappointed by church members on a three year cycle at the Annual General Meeting which is held each year as established by Constitution and under the Code of Canons of the Scottish Episcopal Church. There is an informal induction programme with provision of the OSCR trustee roles and responsibility material. Ongoing guidance is given to ensure that Vestry members are familiar with the Church's values, aims and responsibilities as the designated Trustees of the Charity.

Objectives and activities

Charitable purposes

The principal activities of the church include Public Worship, Christian Education, encouraging spiritual growth and development, service to the community, charitable work and fundraising for local, national and international needs, and social meetings.

Summary of the main activities in relation to these objects

Over the last year the congregation of St Mary Inverurie have continued to function as a base for Anglicans in Inverurie and to meet on a weekly, Sunday, basis and on occasions such as Christmas and Holy Week when these do not fall on a Sunday. This has been enabled by the development of a collective form of leadership which permits a wider range of congregational members to take an active role in leading Sunday worship and providing music for services. Beyond Sunday worship St Mary's has run a series of specialist groups, some linked to groups within the church membership, e.g. a Men's Breakfast, and others to seasons within the church year, e.g. Lenten Study Groups. During the year under review St Mary's has continued to interact with other churches through membership of Inverurie and District Churches Together and share provision to Care Homes in the Inverurie area. By making its facilities, especially its church centre, widely available to community groups St Mary's has endeavoured to be a true part of the wider Inverurie area community. Keeping its built heritage in good condition continues to be a significant priority.

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APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

The church continues to provide for regular weekly worship in the Church building. The church continues to develop its links with other churches in the locality through Inverurie and District Churches together and with other Episcopal churches through the Deeside/Donside Group and as part of the Donside group of churches.

Financial review

Brief statement of the charity's policy on reserves

The Church continues to hold investment in the Scottish Episcopal Church Unit Trust Fund valued at £31.1k (2024 £28.5k) and has cash Reserves of £61.2k (2024 £67.3k) of which £28.3k (2024 £20.5k) is restricted. The Trustees will continue to follow prudent financial management ensuring that all projects undertaken are within our financial ability.

Details of any deficit

In the previous year the Float of £100 held by the church's administrator was shown in the accounts. This has been removed from the accounts as it is not shown in the bank statements, but a note will be held that this £100 shall be returned upon the administrator ceasing to be employed by the church.

Donated facilities and services (if any)

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APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

		
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Full name(s)

██████████	
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Position (e.g. Chair)

Treasurer	
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Date

30th January 2026	
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