

UPPER CABRACH CHURCH TRUST

(Registered Charity Number SC002705)

ANNUAL REPORT & ACCOUNTS

PERIOD ENDED 30 APRIL 2025

1. Charity Information
2. Trustee's Report
3. - 4. Financial Statements
5. Independent Examiner's Report on Accounts

UPPER CABRACH CHURCH TRUST

(Registered Charity Number SC002705)

Charity Information

The trustees who served during the year were:

Grant Gordon OBE, Chair
Derek McBain
Martin Sheed
Deborah Smith

Secretary

Derek McBain

Activities of the Trust

The preservation and maintenance of The Upper Cabrach Church

Principal Address:

Upper Cabrach Church
Cabrach
AB54 4HQ
Moray

Registered Address:

Inverharroch
Cabrach
AB54 4EU
Moray

Bankers:

The Royal Bank of Scotland
36 St. Andrew's Square
Edinburgh
EH2 2YB

UPPER CABRACH CHURCH TRUST

(Registered Charity Number SC002705)

Trustee's Report for the period ending 30th April 2025

The purpose of the Trust is to preserve the Cabrach Church in good condition and to prevent it, as far as possible, from falling into disrepair. The building has remained in a good state, with regular maintenance carried out, as required.

Capital works related to the renovation of the car park, and improving related amenities including access to the Church, were completed.

In terms of usage of the Church the annual summer service took place as customary on the third Sunday in August and was well attended.

Regarding finance, the Trust continued to retain a good level of unrestricted reserves.

A handwritten signature in black ink, appearing to read 'Grant Gordon', is positioned above the printed name.

Grant Gordon OBE, Chair
March 2026

The Upper Cabrach Church Trust

Accounts for the Year Ending 30th April 2025

		12 months to 30 April 2025			12 months to 30 April 2024		
Income Statement		Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Income							
Donations	1	543.42		543.42	1,488.42		1,488.42
Bank Interest				0.00	303.44		303.44
Bank Compensation				0.00			0.00
Foundation Scotland	3		5,421.62	5,421.62			0.00
TOTAL INCOME		543.42	5,421.62	5,965.04	1,791.86	0.00	1,791.86
Expenditure							
Repair Costs	4	1,154.00		1,154.00			0.00
Other Costs				0.00		660.00	660.00
Car Park and Utilities Installation		5,683.99	12,588.47	18,272.46			0.00
Building Works				0.00		19,199.03	19,199.03
TOTAL EXPENDITURE		6,837.99	12,588.47	19,426.46	0.00	19,859.03	19,859.03
EXCESS OF INCOME OVER EXPENDITURE		(6,294.57)	(7,166.85)	(13,461.42)	1,791.86	(19,859.03)	(18,067.17)



Grant E Gordon - Chairman

Note:

- 1 All fund raising costs are donated to the Trust free of charge and of free will.
- 2 There are no administrative expenses charged.
- 3 Restricted funding was secured from Foundation Scotland in 2022 relating to building and landscaping improvements to The Upper Cabrach Church including car park improvements, accessibility upgrades and the connection of electricity supply to the property. The final instalment was drawn down in 2024/25.
- 4 Repair Costs include refurbishment of the Church Bell, preservation maintenance to the windows and repairs to roof slates and mortar.

The Upper Cabrach Church Trust

Accounts for the Year Ending 30th April 2025

Balance Sheet	as at 30 April 2025			as at 30 April 2024		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
Assets						
Cash	13,785.07	0.00	13,785.07	20,079.64	7,166.85	27,246.49
Bond			0.00	0.00	0.00	0.00
Interest Receivable			0.00	0.00	0.00	0.00
	13,785.07	0.00	13,785.07	20,079.64	7,166.85	27,246.49
Liabilities						
Accounts Payable		0.00	0.00	0.00	0.00	0.00
Opening Funds	2 20,079.64	7,166.85	27,246.49	18,287.78	27,025.88	45,313.66
Surplus / (Deficit) for the Year	1 (6,294.57)	(7,166.85)	(13,461.42)	1,791.86	(19,859.03)	(18,067.17)
Closing Funds	13,785.07	0.00	13,785.07	20,079.64	7,166.85	27,246.49



Grant E Gordon - Chairman

Note:

- 1 Restricted funds for upgrade works to The Upper Cabrach Church including the outdoor space upgrades and utilities connections to the building are now exhausted.
- 2 Opening Funds represents the Net of Cash and Liabilities from previous year.

Report to the
trustees/members of

Registered charity
number

On the accounts of
the charity for the

Set out on pages

Independent examiner's report on the accounts

Charity name

The Upper Cabrach Church Trust

SC002705

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	May	2024	to	30	April	2025
4 - 5						

Respective
responsibilities of
trustees and
examiner

The charity's trustees are responsible for preparation of the accounts in accordance with the terms of Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the 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.

Basis of Independent
Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent
Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
- 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 regulation 9 of the 2006 Accounts Regulations

have not been met

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 13th March 2026

Name: Craig M. Buchan

Relevant professional
qualification(s) or
body (if any):

CGMA

Address:

Inverairn,
Stephen Avenue,
Dufftown,
Keith,
Banffshire.
AB55 4BH