

The Church of Scotland
Daviot Parish Church of Scotland

Congregation No: 331961
Charity No: SC 003254

Trustees Annual Report
and
Congregational Accounts
(Receipts and Payments)

for year ending
31 December 2025

Reference and Administrative Information

Charity Name: Daviot Parish Church of Scotland
Charity Registration Number: SC003254
Congregation Reference No: 331961
Contact Address: Tarskavaig
13 Kirkton Park
Daviot
Inverurie
AB51 0HW

Trustees

Kirk Session

Rev Dr Mary M Cranfield – Parish Minister

Eileen Garden, Susan Hogg, Sandy Jamieson, Pamela Pack, Marion Penman,
Dr David Rutledge

Rev Mary Cranfield is a trustee of Culsalmond & Rayne Kirk Session SC010911
Susan Hogg is a trustee of Trefoil Guild 1075232

Principal Office Bearers

Minister: Rev Dr Mary Monica Cranfield, BD, MA, DMin
Session Clerk: Pamela H V Pack JP
Treasurer: Susan Hogg BSc, PGCE

Independent Examiner

Kay Lorraine Diack, BTechnol, PgDip, CGLI, GTCS, ILTM, MBA, MCMI
New House, Mackstead, Inverurie AB51 5DU

Bankers

Bank of Scotland,
Garioch Centre,
Inverurie,
AB51 4SB

Trustees' Annual Report Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the quad omnia constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session which meets eight to ten times a year is responsible for spiritual and temporal affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Activities

- Regular worship services, including an all-age service most months
- Special worship services
- Links with other congregations and the world-wide Church
- Links with local organisations
- Pastoral care
- Involvement with Christian Aid

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

Achievements and Performance

- Worship and outreach opportunities
- A continuation of the development of our links with the local primary school and playgroup
- Links with the world-wide Church e.g. through congregational involvement with Christian Aid
- The provision of pastoral care

Financial Review

Income

WFO Scheme offerings (not Gift Aid), Ordinary offerings and Other offerings were down £705 in the year ending 2025.

The number of donors participating in the Gift Aid Scheme reduced by one and donations were down by £115.

Tax recovered on Gift Aid donations in 2025 along with the Gift Aid Small Donations Scheme amounted to £1160 which was a decrease of £83.

Funds amounting to £4307 were received from the Fabric Fund to cover the cost of the digital hymnary.

Investment dividends were the same as in 2024.

Total receipts for the year were down by £1127, excluding the funds received from the Fabric Fund.

The Community Café recommenced in 2025 and took in £1232 which will be distributed to local and national charities.

Expenditure

Overall the financial position is healthy although there will may be some repairs and maintenance to be carried out in the next year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure. At the year end, the Church held unrestricted funds of £12439 which is approximately 9 months expenditure.

The Church also holds reserves of £18120 in the Church of Scotland Consolidated Fabric Fund (Capital) and £14735 in the Church of Scotland Consolidated Fabric Fund (Revenue).

Trustees' Annual Report (cont)
Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Pamela H.V. Pack

Pamela H V Pack

Session Clerk

Date 12th February 2026

**Daviot Parish Church
SC003254**

Independent Examiner's Report to the Trustees of Daviot Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

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

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.

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 view given by 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 with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature

Kay Lorraine Diack

Name: Kay Lorraine Diack

Address: New House, Mackstead, Inverurie AB51 5DU

Date:

1st March 2026

Daviot Parish Church
Receipts and Payments Account
Year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Receipts Note 3					
Donations	6787			6787	7690
Legacies	0			0	0
Bank Interest	0			0	0
Investments	2838			2838	2838
	9625			9625	10528
Weddings & Funerals	0			0	125
Glebe Income	0			0	2205
Special Collections	121			121	514
C&R Shared Costs	1720			1720	1509
Cafe	0	1232		1232	0
CoS Fabric Fund	4307			4307	0
Refund	36			36	0
Total Receipts	15809	1232	0	17041	14881
Payments Note 4					
Charitable Activities	16945	0	0	16945	14023
Total Payments					
Excess of receipts over payments	-1136	1232		96	858

Daviot Parish Church
Statement of Balances
Year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Bank & Deposit Balances					
Bank & deposit balances brought forward	13575	0	0	13575	12717
Movement in year:					
Excess of Receipts over Payments for the year	-1136	1232	0	96	858
Purchase of Growth Fund Shares	0	0	0	0	0
Bank & deposit balances carried forward	12439	1232	0	13671	13575
Investments at market value (COST: £45345)	113227	0	0	113227	105813
Assets	0	0	0		0
Liabilities	0	0	0		0

The accounts were approved by the Kirk Session on 12th February 2026.

For and behalf of the Kirk Session

Patricia H-V. Paul Session Clerk

Susan E. S. Hogg Treasurer

Daviot Parish Church
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

Rev Mary Cranfield received travel expenses amounting to £600
 Council Tax payment of £2975 was made from congregational funds on behalf of
 Rev Cranfield.

No trustee or a person related to a trustee had any personal interest
 in any contract or transaction entered into by the charity during the
 year.

No other expense, in any form has been paid to a trustee.

2 Movements in Funds

	At 1 January 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
General Fund	13575	15809	16945		12439
Restricted Funds	0	1232	0	0	1232
Endowment Funds	0	0	0	0	0
Total Funds	13575	17041	16945	0	13671

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	115			115	325
Gift Aid Donations	3064			3064	3179
Tax Recovered on Gift Aid	1160			1160	1243
Ordinary Offerings (Open Plate)	1308			1308	1573
Other Offerings Donations	1140			1140	1370
Total	6787	0	0	6787	7690
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	0	0	0	0	58
Charitable activities					
Giving to Grow allocation	1765			1765	4057
Presbytery dues	520			520	400
Minister's travel	600			600	480
Pulpit supply	100			100	0
Fabric repairs & maintenance	5519			5519	1122
Council Tax	2975			2975	2724
Heat and light	1559			1559	1736
Insurance	1763			1763	1601
Organ & Music	0			0	0
Printing, stationery and postage	58			58	25
Charities	600			600	500
Cleaning	636			636	675
Glebe Rent	560			560	560
Life & Work	0			0	0
Bank charges	58			58	0
Other expenses	232			232	85
TOTAL PAYMENTS	16945	0	0	16945	14023

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32433 and the maximum stipend (in the fifth and subsequent years) £39856.

<u>Giving to Grow Allocation</u>	£ 10180
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Less:

Transition Funding	£ 4350
Stipend Endowment Income	£ 3505
Endowment Income	£ 0
Glebe Rent	<u>£ 560</u>

Net contribution	£ 1765
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6 Collection for Third Parties

	2025	2024
Christian Aid	£ 600	£ 300

7 Accounting Policies

- 1) The accounts are prepared on a cash basis (Receipts and Payments)
- 2) Heritable properties consisting of Church, Church Annexe and Manse are not recorded in the accounts. The Deeds are held by The Church of Scotland General Trustees.
- 3) Normal repairs and maintenance are paid from the General Fund Bank Account. Items involving larger sums and extraordinary repairs and improvements are met from the Revenue Account of the Consolidated Fabric Fund held on behalf of the Congregation by The Church of Scotland General Trustees.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

<u>CAPITAL ACCOUNT</u>	2025 £	2024 £
Credit Balances held at 31 December at cost	18120	18120
Market Value of Balances at 31 December	27811	26530

REVENUE ACCOUNT

Credit Balance at 31 December	14738	17827
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Notes

Total interest gained in 2025, comprising Share Dividend of £918.87 and Revenue Account interest of £649.66, amounted to £1568.53

CHURCH OF SCOTLAND INVESTORS' TRUST Investments held at 31/12/2025

			Market Value
<u>GROWTH FUND</u> - Unit Price at 31/12/2025: £6.88	13749 units	Cost: £36171	£94593
<u>INCOME FUND</u> - Unit Price at 31/12/2025: £11.39	1636 units	Cost: £ 9173	<u>£18,634</u> £113227

Additional Information

Buildings Insurance

The figures for 2026 are not available.

Church	£ 1,471,797
Annexe	£ 274,951
General Contents	£ 43,303
Manse	£ 640,520