

SC003726

**St Mary in the Fields Scottish Episcopal Church
Accounts for the year to 30th September 2025**

St Mary in the Fields, Culloden

Reference and Administrative Information

Principal Address St Mary in the Fields
 Keppoch Road
 Culloden

Charity Trustees The Most Reverend Mark Strange
 Louise Monaghan
 The Very Reverend Alison Simpson
 The Very Reverend Sarah Murray
 The Reverend Canon Michael Last
 The Reverend Julia Boothby
 Iain Foyers
 John Smart
 Deborah Munday
 Jean Macdonald
 Denise MacFarlane
 Ley-Anne Haig-Forsyth

Priest in Charge
Treasurer

Appointed 09.09.25

Independent Examiner

Bankers

Virgin Money (Clydesdale Bank)

St Mary in the Fields, Culloden

Annual Report of the Congregation Trustees

The Trustees present their annual report together with the financial statements for the year ended 30th September 2025

Structure and governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, the Trustees report as follows:

1. St Mary in the Fields, Culloden is a registered Scottish Charity (SC003726)
2. It is a member of the Diocese of Moray, Ross and Caithness of the Scottish Episcopal Church and is in full communion with the Anglican Church
3. The superior authority is the Bishop of Moray, Ross and Caithness.
4. All of its affairs are governed by the Diocesan Standing Committee

Appointment of Trustees

The Diocesan Standing Committee acts as the Vestry of the Charge

Administrative structure

It is the duty of the trustees to manage the temporal affairs of the congregation with responsibility to keep the fabric and property of the church and other buildings in good working order and to look after the finances of the church.

Statement of risk

The trustees keep under review the major risks to which the church is exposed and has established procedures to mitigate any risks identified.

Charitable objectives, activities and achievements

The charity is dormant and will be wound up

Achievements and performance

None

Financial review

None

Reserves

None

Plans for future periods

The charity will be wound up. The assets are few and what there is will be transferred to the Diocese.

St Mary in the Fields, Culloden

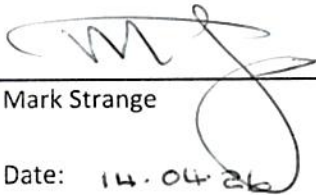
Annual Report of the Congregation Trustees (continued)

Statement of responsibilities of trustees

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year.

The trustees are responsible for keeping proper accounting records which, on request, must reflect the current 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 and the Charities Accounts (Scotland) Regulations 2006. 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. None

On behalf of the trustees



Mark Strange

Date: 14.04.26

St Mary in the Fields, Culloden

Independent Examiner's Report

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on the following pages

Respective responsibilities of Vestry Members 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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Regulations). The charity trustees consider the audit regulation of Regulation 10(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts as required under section (44)(1)© of the 2005 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 (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presenter with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning 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 other than disclosed below

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.



R F Lander
Chartered Accountant
Forres
Date: 7th April 2026

St Mary in the Fields, Culloden

Receipts & Payments Account for the Year Ended 30th September 2025

		<u>2025</u>	<u>2024</u>
		£	£
Receipts			
	Note		
Grants		-	6,557
Congregational Giving		-	-
		<u>-</u>	<u>6,557</u>
Payments			
Payments for Charitable Activities			
Church Expenses	2	-	818
Property Expenses	3	-	5,736
		<u>-</u>	<u>6,554</u>
Surplus/Deficit for year		-	3

St. Mary in the Fields, Culloden

Statement of Balances as at 30th September 2025

	<u>2025</u>	<u>2024</u>
	£	£
Cash at bank and in hand		
Balance at beginning of year	264	261
Surplus/deficit for year	-	3
Balance at end of year	<u>264</u>	<u>264</u>

Approved on behalf of the Trustees

Louise Monaghan

Louise Monaghan

Treasurer

Date: 14.04.26

St Mary in the Fields, Culloden

Notes to the accounts for the year to 30th September 2025

1. **Funds**

The general fund is held to support the work of the church. There are no restricted funds at present.

	2025	2024
	£	£
2. Church Expenses		
Diocesan quota	-	-
Professional Fees	-	238
Website maintenance	-	-
Fees	-	242
Other Costs	-	140
Special collections dispersed	-	198
	<u>-</u>	<u>818</u>
3. Property Expenses		
Insurance	-	663
Repairs	-	755
Heat and Light	-	4,319
	<u>-</u>	<u>5,736</u>