

Scottish Charity No. SC0004587

**SCOTTISH EPISCOPAL CHURCH**  
**DIOCESE OF ABERDEEN AND ORKNEY**  
**ALL SAINTS EPISCOPAL CHURCH, BUCKIE**  
  
**ANNUAL REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30<sup>th</sup> SEPTEMBER 2024**

---

<b>Contents</b>	<b>Page</b>
Trustees Annual Report (Report of the Vestry)	2 - 4
Independent Examiner's Report	5
Receipts and Payments Account	6
Statement of Balances	7
Notes to the Accounts	8

---

All Saints Episcopal Church, Buckie

## Trustees Annual Report

**Name of Charity** All Saints Episcopal Church, Buckie

**Scottish Charity Number** SC0004587

**Principal Address** 14 Cluny Square  
Buckie  
AB56 1HA

Email: [allsaintsbuckie@gmail.com](mailto:allsaintsbuckie@gmail.com)

Internet:  
[allsaintsbuckie.aodiocese.org.uk](http://allsaintsbuckie.aodiocese.org.uk)

**Charity Trustees** *Members of the Vestry*



Priest-in-Charge and  
Chairman  
Hon Secretary  
Hon Treasurer and  
Lay Representative  
Alternative Lay  
Representative

All members of the Vestry served as Vestry members throughout the financial year.

All Saints Episcopal Church is an unincorporated association, governed by Constitution dated 11 January, 2000. For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Church is a member congregation of the Diocese of Aberdeen and Orkney in the Scottish Episcopal Church. The Bishop of Aberdeen and Orkney has pastoral oversight of all congregations within the Diocese, and all congregations are subject to the Code of Canons of the Scottish Episcopal Church. The members of the Vestry are elected at the Annual General Meeting. They normally hold office for three years, and are eligible for re-election after that period of time. The Lay Representative who represents the church at Diocesan Synod is elected annually by the lay members of the congregation at the Annual General Meeting. The Vestry Secretary and Treasurer are appointed by the Vestry. The Priest-in-charge is appointed by the Bishop of the Diocese in consultation with the Vestry.

The Priest-in-Charge is responsible for the spiritual affairs of the church and for matters liturgical. It is the duty of the Vestry to manage the temporal affairs of the congregations.

### Charitable Purposes

The charitable purpose of the Church is the advancement of religion.

### Summary of the main activities

## All Saints Episcopal Church, Buckie

The main activities of the Church in the financial year were public worship in sacrament and prayer and pastoral care.

In carrying out its objectives the Vestry depends upon the contribution of many volunteers from the congregation. Activities carried out include contributions to the conduct of worship, floral decoration of the church, maintenance of premises, a variety of pastoral and social activities and contributions to the ecumenical and civic life of the local community. Regular Sunday and weekday church services are held, with additional services for important days in the Church's calendar.

Appeals are organised for funds for charitable causes that provide benefits to disadvantaged individuals and communities in Scotland, the rest of the United Kingdom and overseas.

### **Achievements and Performance**

The main activity of the Church during the year was the Parish Eucharist on Sunday morning at 11:30am. An earlier said eucharist is held most Sundays at 8am and the regular Wednesday eucharist continues. Forms of worship for use at home tailored to the liturgical season and written sermons have continued to be supplied by email or post for the housebound and those unable to get to Church regularly, and the Facebook page continues to be used for communications.

A shortened version of the traditional Nine Lessons and Carols was held on Sunday 17<sup>th</sup> December 2023, followed by refreshments in the Church Hall. Members of the congregation met for lunch on Sunday 28 January 2024, in a local hotel, and there was a parish lunch in the church hall on Pentecost (19 May 2024) to welcome our visiting Acting Bishop

The priest in charge and members of the congregation took part in the Holy Week ecumenical Communion Breakfasts in the Methodist Church.

There continue to be a small number of hall lets for community use during the year. The charity stalls in the hall during the Kracker were once again held in December.

### **Financial Review**

#### *Results for the year*

The General Fund had a deficit of £6,655 in 2023/24, after transferring investment income from endowments of £788 to support the cost of ministry. Congregational giving is £3,018 less than in 2022/23. Grant funding of £3,000 was given by the Dr John Anderson Trust. Hall lets generated £175 and funds of £840 were raised by a number of initiatives. congregation.

Core expenditure increased by £2,652 compared to 2022/23. The increase is largely due to the cost of heating and lighting the church. The General Fund is overspent in cash terms by £1,336, offset by investments of £1,495.

There are three hypothecated funds which are included in Unrestricted Funds: the Repairs and Maintenance Fund is to be used to fund the programme of works recommended in the quinquennial inspection. There was no expenditure during 2023/24 and the balance stands at £4,035. A donation made to the church in 2019/21 was set aside to purchase two sets of new vestments and to renovate the church sacristy. The vestments have been purchased and the sacristy carpet replaced in previous years and there has been no further expenditure. The balance on this fund is £2,253. The Paying Officer's account had a balance of £2,097 at

All Saints Episcopal Church, Buckie

the end of 2022/23 and this balance has been partly used to reduce the call on the linked charges (All Saints, St Johns and St Andrew's Banff). The balance at the year end is £978.

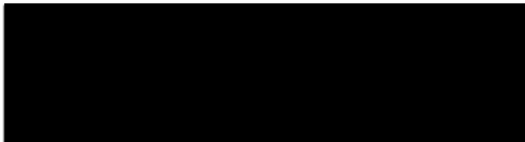
Donations of £168 were made to the Property Fund, which is a restricted fund. The balance on the Property Fund at the year end was £535. There are no projects planned but there are a few tasks outstanding (painterwork and shelving) to completely finish the hall renovation.

All Saints has a bank balance at the year end of £5,762 plus funds of £913 held in St John's bank account, being funds where St Johns is acting as an agent of All Saints regarding the Paying Officer fund. All Saints also has investments in the Scottish Episcopal Church Unit Trust Pool worth £28,492 as at 30 September 2024.

*Reserves Policy*

The Vestry's Reserves policy is to maintain reserves in the General Fund sufficient to meet the projected cash flow requirement for the current financial year.

**ON BEHALF OF THE VESTRY**



Vestry Chairman

17 September 2024

All Saints Episcopal Church, Buckie

## **Independent Examiner's Report to the Vestry of All Saints' Episcopal Church, Buckie with St John the Baptist, Portsoy**

I report on the accounts of the charity for the year ended 30 September 2024 which are set out on pages 9 to 19.

### **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 Charity 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) (a) to (c) 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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation 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 8 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



Independent Examiner  
The Long Partnership  
4 North Guildry Street  
Elgin  
IV30 1JR

17 September 2025

All Saints Episcopal Church, Buckie

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Receipts</b>					
Congregational Giving and other donations	23,893	168		24,061	27,079
Grants	14,482			14,482	19,307
Fund raising	1,015			1,015	1,015
Investment Income	25		788	813	813
Gross receipts from other charitable activity	12,159			12,159	12,682
<b>Total receipts</b>	<b>51,574</b>	<b>168</b>	<b>788</b>	<b>52,530</b>	<b>60,896</b>
<b>Payments</b>					
Payments relating directly to charitable purposes	59,017			59,017	56,365
<b>Total payments</b>	<b>59,017</b>	<b>-</b>	<b>-</b>	<b>59,017</b>	<b>56,365</b>
<b>Net receipts</b>	<b>(7,443)</b>	<b>168</b>	<b>788</b>	<b>(6,487)</b>	<b>(488)</b>
<b>Transfer between funds</b>	<b>788</b>	<b>-</b>	<b>(788)</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(6,655)</b>	<b>168</b>	<b>-</b>	<b>(6,487)</b>	<b>(488)</b>

All Saints Episcopal Church, Buckie

## Statement of Balances

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Cash and Bank Balances at start of the year</b>	12,557	367	-	12,924	9,732
Surplus / (deficit)	(6,655)	168	-	(6,487)	(488)
<b>Cash and Bank Balances at end of the year</b>	<b>5,902</b>	<b>535</b>	<b>-</b>	<b>(6,487)</b>	12,924
<b>Investments</b>					
Scottish Episcopal Church Unit Trust Pool (Market Value)	1,495	-	26,997	28,492	23,448
<b>Other Assets</b>					
Income tax due					1,340
<b>Liabilities</b>					
Taxes due				1,429	1,398

Approved by the Vestry on 21 September, 2025 and signed on their behalf by

Hon. Treasurer

Priest-in-Charge

The notes on pages 8 form part of these accounts.

All Saints Episcopal Church, Buckie

## Notes to the Accounts for the year ended 30 September 2024

### 1. Trustee remuneration, benefits and expenses

No trustee received remuneration in their capacity as trustee. The Priest-in-Charge is *ex officio* a member of the Vestry and a trustee, and receives remuneration, benefits and reimbursement of expenses in respect of services as a stipendiary cleric in line with scales determined by the General Synod of the Scottish Episcopal Church. During the year, no vestry member received remuneration for services provided to the charity or reimbursement of expenses (2023: nil).

Clergy stipend and travel costs are met through the Paying Officers Fund, to which All Saints and St John's Portsoy and St Andrew's Banff contribute. As the priest-in-charge is also interim priest-in-charge of All Saints, Strichen and St Peter, Fraserburgh contributions also fall due from those charges.

### 2. Grants and special collections

No grant support from church funds was provided during the year.

	<u>2024</u>	<u>2023</u>
	£	£
During the year there were 2 (2023:2) special collections:		
Harvest Appeal	183	160
Carol service	53	52
	<u>236</u>	<u>212</u>

The funds above are treated as agency payments and so are not included in the Receipts and Payments Account.