

# Glenmuick (Ballater) Parish Church of Scotland

Scotland · Charity number SC005522

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1921-01-10
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Culsten Eastfield Farm Ballater Aberdeenshire AB35 5SH
Website	<a href="http://www.glenmuickchurch.org.uk">www.glenmuickchurch.org.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** 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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£37,511	£36,845	-	2
2023-12-31	£54,976	£29,372	-	2
2022-12-31	£47,878	£48,764	-	1
2021-12-31	£40,398	£47,939	-	1
2020-12-31	£38,739	£61,024	-	1

**Glenmuick (Ballater) Parish Church of Scotland**

Scotland - Charity number SC005522

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# Accounts

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**The Church of Scotland**  
**Glenmuick (Ballater) Parish Church**

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**CONGREGATION No: 321927**

**CHARITY No: SC 005522**

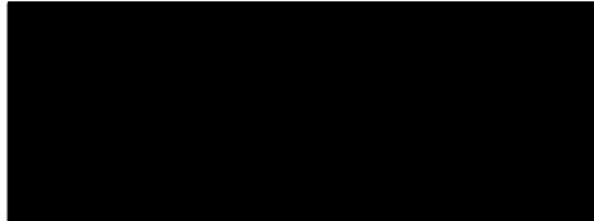
## Reference and Administrative Information

Charity Name: Glenmuick (Ballater) Parish Church

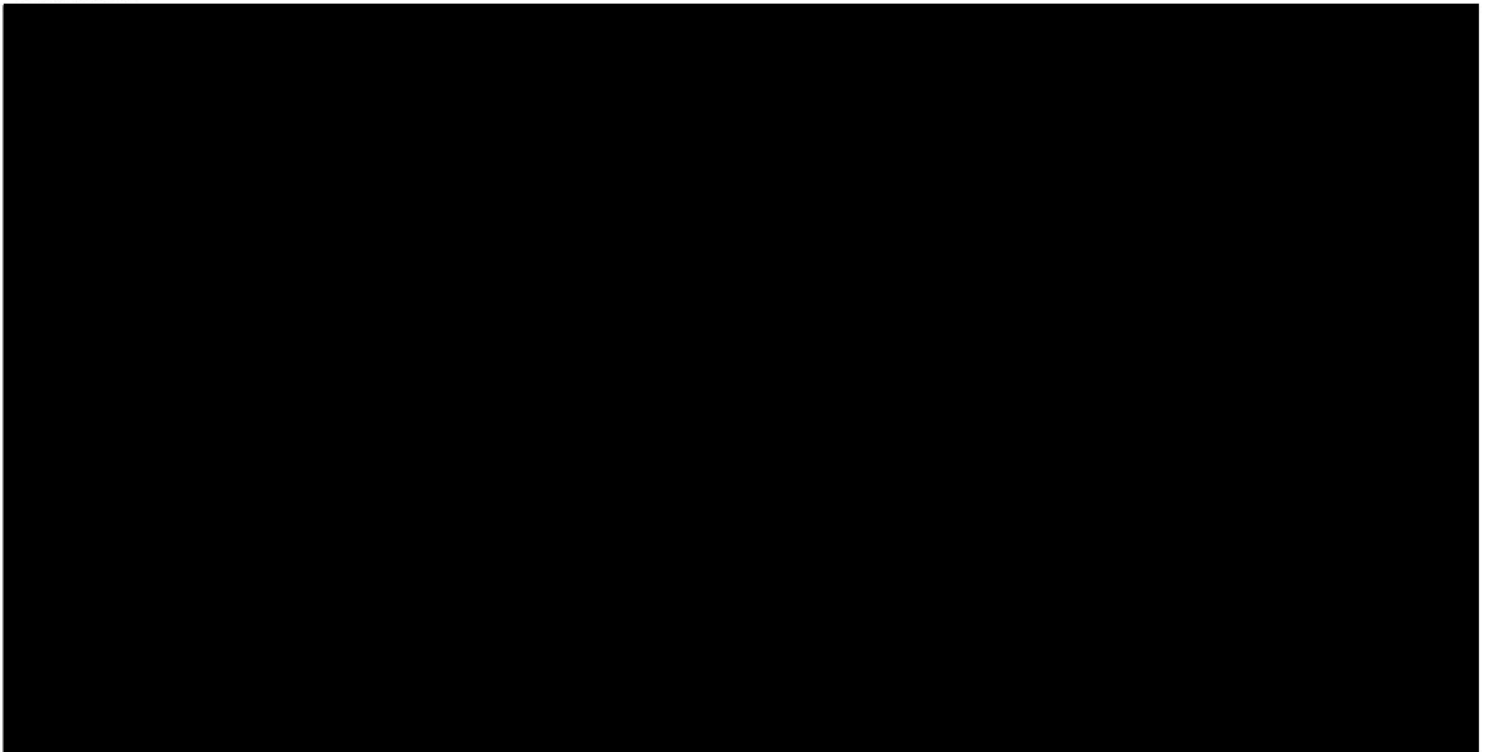
Charity Registration Number: SC005522

Congregation Reference No: 321927

Contact Address:



## Trustees



## Bankers

Virgin Money  
1 Queens Cross  
Aberdeen  
AB15 4XU

# **Trustees' Annual Report**

## **Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Unitary 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 is chaired by the minister and meets six times a year. The Kirk Session has formed committees dealing with fabric and finance, worship and ecumenical, social and communication matters.

#### **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.

Glenmuick (Ballater) Parish Church holds a service of worship every Sunday morning. The annual ecumenical Remembrance service is held in the church and we aim to have two joint services with Braemar Crathie Church each year, one held in our church and one at Crathie.

Various groups including the Ballateers community choir use our church hall for their meetings.

## **Achievements and Performance**

Throughout the year we have produced leaflets for the congregation to keep them informed of events happening in the church. This provides us with a way of keeping in touch with those members who do not regularly attend church. Posters are also put up on our noticeboard giving information on church events.

There was an ecumenical riverside service followed by breakfast on Easter Sunday morning. The primary school children attended an Easter service at the church in March 2024 and a Christmas service in December 2024. It is hoped to build on this connection with the school in the future. We held our two Stated Communion services in April and October.

Our Annual Stated Meeting was held on 30 June 2024.

The church was once again open during the day over the summer welcoming many tourists who came to Ballater. There was an ecumenical "Songs of Praise" service held during Ballater Victoria Week in August. The Salvation Army Citadel band led the worship and the Ballateers choir took part also. This was a wonderful time of praise and fellowship. Donations at the door were split between the Salvation Army and Ballater Victoria Week.

In August we had a bingo night in the golf club to raise funds to help with church roof repairs. This was a very successful evening enjoyed by all and raised £486.

Our Harvest Thanksgiving service took place at the beginning of October 2024.

Over the Christmas period we collected food donations for the Cyrenians and this was well supported.

The Upper Deeside Parish Grouping has held several meetings in the year. There was a joint service at Aboyne church in May 2024, the theme of this being "New Things and Unity".

We continue to have refreshments served after the Sunday service, which allows members an opportunity for fellowship after the service and we thank all those who help on Sunday mornings.

## **Financial Review**

The principal sources of income continue to be Gift Aid, weekly freewill offerings, ordinary offerings and donations. Our membership numbers continue to fall and total donations this year have fallen by 14% compared to last year when we had a large one off Gift Aid donation. Free Will offering donations and other donations are similar to last year while ordinary offerings have fallen.

Income from the rental of premises has increased slightly, mainly due to more funerals than last year but there were no weddings. Hall rental income has halved as one walking group folded during the year.

We received two legacies in the year totalling £3,000 neither of which put any restriction on their use and so they have been added to general funds.

Our fundraising was from the bingo night held in August and coffees after the Sunday service.

Bank interest received is higher than last year due to interest rates increasing and also because of additional funds being placed on deposit.

Other income received was made up of an electric refund and flower fund monies brought into our current account.

We cleared our outstanding 2023 Giving to Grow contributions and paid £5,400 towards our 2024 allocation. A balance of £9,230 remained outstanding at the year end. Once we have finalised our budget for 2025, we will look at whether we can start to reduce this balance.

We will continue to explore fundraising ideas and other opportunities to increase our income.

## Reserves Policy

It has been the Trustees' policy to try to hold sufficient reserves to cover approximately twelve months expenditure.

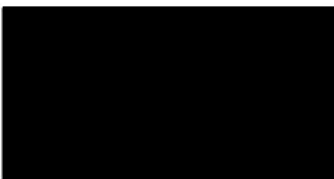
At the year end the Church held unrestricted cash funds of £21,199 of which £2,133 had been designated for the fabric fund, £168 to the flower fund and £10 to the heating fund. The remaining balance of £18,888 represents about 60% of annual expenditure excluding fabric repairs and maintenance costs, although if we had paid the remaining liability for Giving to Grow of £9,230, the balance would only have represented 44% of annual expenditure. We may review our reserves policy in the year, but the Trustees will also have to look at new ways to increase income in the coming year to try to build up our reserves.

The church also held restricted funds of £13,178 which have been provided for the purposes specified in Note 2 to the accounts.

## Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



**Session Clerk**

Date *25 March 2025* .....

**Glenmuick (Ballater) Parish Church**  
**SC 005522**

**Independent Examiner's Report to the Trustees of Glenmuick (Ballater) Parish Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on pages 6 to 11.

**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 (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.

**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.



Date: 27<sup>th</sup> March 2025

**Glenmuick (Ballater) Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	£
<b><u>Receipts</u></b>						
Donations	3	23,966	-	-	23,966	28,065
Legacies		3,000	-	-	3,000	16,000
Fundraising		865	-	-	865	1,181
Bank & Deposit interest		125	213	130	468	174
Investment income		-	-	2,464	2,464	2,190
		27,956	213	2,594	30,763	47,610
Rental of premises	4	3,100	-	-	3,100	2,660
Sale of Cons Fabric Fund units		-	-	-	-	-
Grants		-	-	-	-	-
From Cons Fabric Rev a/c		3,172	-	-	3,172	3,663
Other receipts	5	476	-	-	476	1,043
		34,704	213	2,594	37,511	54,976
<b><u>Total Receipts</u></b>						
<b><u>Payments</u></b>						
Costs of generating funds	6	87	-	-	87	460
Cost of Charitable activities		33,629	1,029	2,100	36,758	28,912
		33,716	1,029	2,100	36,845	29,372
<b><u>Total Payments</u></b>						
<b>Excess/ (deficit) of Receipts over Payments for the year before transfers</b>						
		988	(816)	494	666	25,604
Transfers		-	-	-	-	-
		988	(816)	494	666	25,604
<b>Excess/(deficit) of Receipts over Payments for the year</b>						

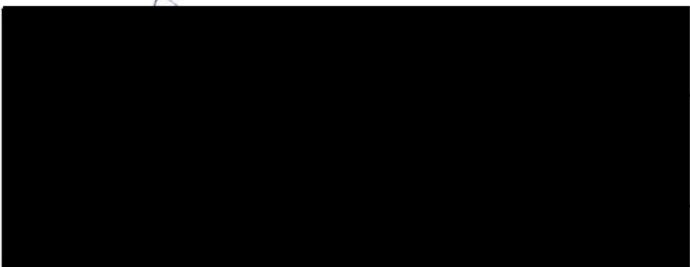
**Glenmuick (Ballater) Parish**  
**Church**  
**Statement of Balances**

**At 31 December 2024**

Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	20,211	13,994	14,608	48,813	23,209
<b>Movement in year:</b>					
(Deficit)/Excess of Receipts over Payments for the year	988	(816)	494	666	25,604
Bank & deposit balances carried forward	<u>21,199</u>	<u>13,178</u>	<u>15,102</u>	<u>49,479</u>	<u>48,813</u>
<b><u>Investments at market value</u></b>					
<b><u>Dr Ethel Emslie Trust Fund</u></b> (Cost £31,207.50)	-	-	<u>116,435</u>	<u>116,435</u>	<u>106,397</u>
<b><u>Assets</u></b>					
Electric refund due	<u>914</u>	-	-	<u>914</u>	-
<b><u>Liabilities</u></b>					
Giving to Grow contributions	9,230	-	-	-	7,553
Minister's travel expenses	<u>234</u>	-	-	-	<u>240</u>
	<u>9,464</u>	-	-	-	<u>7,793</u>

The accounts were approved by the Kirk Session on *25th March 2025*

For and on behalf of the Kirk Session



\_\_\_\_\_  
**Session Clerk**

\_\_\_\_\_  
**Treasurer**

## **Glenmuick (Ballater) Parish Church**

### **Notes to the Accounts**

#### **1 Trustee Remuneration and Related Party Transactions**

Three trustees received reimbursement of expenses totalling £6,580 during the year.

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.

#### **2 Movements in Funds**

	<b>At 1 January 2024</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>At 31 Dec 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
General Fund	16,345	29,834	(27,291)	-	18,888
Designated Heating Fund	510	564	(1,064)	-	10
Designated Flower Fund	-	247	(79)	-	168
Designated Fabric Funds	3,356	4,059	(5,282)	-	2,133
	<u>20,211</u>	<u>34,704</u>	<u>(33,716)</u>	<u>-</u>	<u>21,199</u>
<b>Restricted Funds</b>					
New heating system	112	-	-	-	112
Fabric/organ fund	13,557	213	(1,029)	-	12,741
Sunday School	325	-	-	-	325
	<u>13,994</u>	<u>213</u>	<u>(1,029)</u>	<u>-</u>	<u>13,178</u>
<b>Endowment funds</b>					
Ethel Emslie Fund	14,608	2,594	(2,100)	-	15,102
<b>Total funds</b>	<u><b>48,813</b></u>	<u><b>37,511</b></u>	<u><b>(36,845)</b></u>	<u><b>-</b></u>	<u><b>49,479</b></u>

#### **Purposes of Designated Funds**

Fabric Funds: The Trustees have set aside funds for the maintenance of the Church property

Flower Fund: Funds have been set aside for floral displays in the church and for flower gifts for pastoral care.

Heating Fund: The balance represents funds set aside for heating costs in the church.

#### **Purposes of Restricted Funds**

Fabric/organ fund: Two legacies received in 2023 specified that the monies had to be used for maintenance of the fabric of the buildings and the organ and so these are held in a restricted fund.

Sunday School (Jam Hearts): This funding was set aside for the running costs of the group. The Sunday School has not resumed post pandemic.

#### **Purposes of Endowment Funds**

Income from the Dr Ethel Emslie Fund is used to help persons in need of financial assistance who are members of Glenmuick (Ballater) Parish Church or reside in the parishes of Tullich, Glengairn and Glenmuick.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	1,950	-	-	1,950	1,935
Gift Aid Donations	11,539	-	-	11,539	15,111
Tax Recovered on Gift Aid Donations	5,054	-	-	5,054	3,958
Ordinary Offerings (Open Plate)	3,129	-	-	3,129	4,118
Other Offerings, Donations etc	2,294	-	-	2,294	2,943
	<u>23,966</u>	<u>-</u>	<u>-</u>	<u>23,966</u>	<u>28,065</u>
<b>4. Analysis of Rental of premises</b>					
Weddings	-	-	-	-	1,300
Funerals	2,880	-	-	2,880	960
Use of hall	220	-	-	220	400
	<u>3,100</u>	<u>-</u>	<u>-</u>	<u>3,100</u>	<u>2,660</u>
<b>5. Analysis of Other Receipts</b>					
Pulpit supply reimbursed	-	-	-	-	1,043
Electricity refund	328	-	-	328	-
From Flower Fund account	148	-	-	148	-
	<u>476</u>	<u>-</u>	<u>-</u>	<u>476</u>	<u>1,043</u>
<b>6. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	87	-	-	87	129
Film night costs	-	-	-	-	331
	<u>87</u>	<u>-</u>	<u>-</u>	<u>87</u>	<u>460</u>
<b>Charitable activities</b>					
Giving to Grow allocation	12,953	-	-	12,953	5,638
Presbytery dues	856	-	-	856	438
Minister's expenses	2,776	-	-	2,776	1,754
Pulpit supply	229	-	-	229	1,052
Other staffing costs	4,140	-	-	4,140	3,928
Fabric repairs & maintenance	1,872	665	-	2,537	2,443
Heat and light	2,060	-	-	2,060	3,957
Council tax	3,633	-	-	3,633	3,551
Insurance	4,610	-	-	4,610	4,209
Flower Fund	79	-	-	79	-
Organ & music	239	364	-	603	224
Other expenses	182	-	2,100	2,282	1,718
	<u>33,629</u>	<u>1,029</u>	<u>2,100</u>	<u>36,758</u>	<u>28,912</u>

## 7. 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 £31,642 and the maximum stipend (in the 5th and subsequent years) was £38,884.

	2024	2023
	£	£
<b>8. Collections for Third Parties</b>		
Scottish Air Ambulance Charity	-	384
The Salvation Army	120	222
Ballater Victoria Week	120	222
	<u>240</u>	<u>828</u>

## APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2024 £	2023 £
Credit Balances held at 31 December at cost	<u>83,005</u>	<u>83,005</u>
Market Value of Balances at 31 December	<u>97,582</u>	<u>92,118</u>
 <u>REVENUE ACCOUNT</u>		
(Debit)/Credit Balance at 31 December	<u>(22)</u>	<u>-</u>

#### Notes

##### 1. Glengairn Church Sale

The net proceeds of £134,696 from the sale of Glengairn Church which were temporarily held in an investment account with the Church of Scotland Investors Trust Deposit Fund at 31<sup>st</sup> December 2014 were reinvested as follows:

Consolidated Stipend Fund           £45,000  
Consolidated Fabric Fund-Capital   £89,696

During the year ended 31 December 2022 636 units of Growth Fund units were sold to assist with the cost of the new heating system.

The cost and market value of total holdings at 31 December 2024 is shown above.

##### 2. Revenue Account

Dividends from the Consolidated Fabric Fund holdings are credited to this account. The total income for the year was £3,392.79 which includes interest earned on the Revenue Fund of £61.92. £3,171.86 was drawn down from the fund In December 2024 to cover the buildings insurance element of our insurance premium. This was done before the final administrative charges for the year of £21.80 were applied to the account, resulting in the closing debit balance at the year end.