



**Formartine Parish
Church of Scotland**
ABERDEENSHIRE

Scottish Charity No: SC 006056

Annual Report 2024

Receipts and Payments Accounts

For the Year ended 31 December 2024

Congregation No: 311918

Charity No: SC 006056

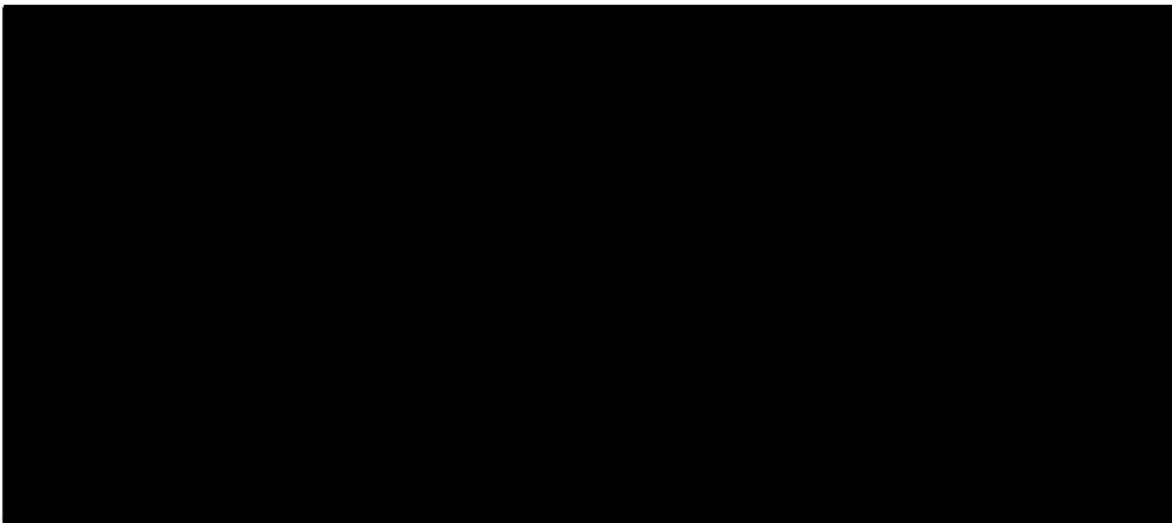
Reference and Administration Information

Charity Name: Formartine Parish Church of Scotland

Charity Registration No: SC 006056

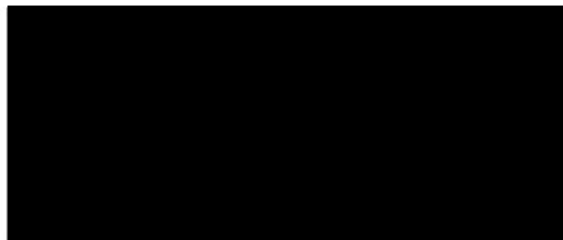
Congregation Reference No: 311918

Contact Address:



Minister:
Interim Moderator
Session Clerk:
Church Treasurer:

Independent Examiner:



Bankers:

Virgin Money
26 West High Street
Inverurie
AB51 3SL

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 Deed of Constitution Recruitment and Appointment of Trustees

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 appropriate gifts and skills.

Organisational Structure

Formartine Kirk Session is chaired by the minister or interim moderator and meets up to nine times a year. There are two main committees: Finance and Property as well as Worship and Pastoral. Formartine Parish Church has a Unitary Constitution and so there is no Congregational Board – all business being dealt with by the Kirk Session

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.

Achievements and Performance

Worship

This is the first report since the Union on 01 January 2024 when Tarves united with Barthol Chapel and then with Udny & Pitmedden Church. [REDACTED] retired on 01 April 2024 and [REDACTED] became the Interim Moderator.

The service of Union was held in Pitmedden Kirk on Sunday 07 January 2024.

There are two places of worship – Pitmedden Kirk and Tarves Kirk.

Both Pitmedden and Tarves Kirks are set out café style for Sunday worship and this encourages fellowship over refreshments after the service.

[REDACTED] final service was on Easter Sunday. The congregation marked her retirement after worship with videos from her previous and current congregations.

Since then united worship has alternated between Kirks and been conducted using pulpit supply.

We also held some special services throughout the year, such as Boys' Brigade Dedication, Thinking Day and Guild Dedication. The donations of foodstuffs from Harvest were distributed to families in the parish. We held two services on Remembrance Sunday and had acts of Remembrance in Udny

Green and Barthol Chapel. This ensured that all four communities in the Parish were included. Guides and Brownies attended in Tarves and BB's in Udney Green.

We offer live worship by Zoom and orders of service are available. Internet connection can be variable but overall people appreciate this, especially those who cannot get to church.

Services through Advent were well attended with others joining on Zoom. There was a Lessons and Carols in Pitmedden and a Christmas Eve all age service in Tarves - all these services were well attended. There was no service on Christmas Day.

Children's and Youth Outreach through Formartine Youth Project (FYP)

Formartine and Methlick Churches collaborate in this joint project which employs a full time Youth Worker [REDACTED]. Grant funding is in place matched by financial commitment from each congregation and successful applications to other local trust funds. This valued project is highly regarded by the local community.

There are four primary schools in Formartine Parish: Barthol Chapel, Pitmedden, Tarves and Udney Green. All of these feed into Meldrum Academy. Contact has been maintained with all five schools through the head teachers by the Minister and the Formartine Youth Project worker and volunteers. At Easter and Christmas all four schools came to both Kirks to "Walk Through" the stories.

Mainly Music takes place in Pitmedden and there are highly successful after school clubs in Pitmedden and Barthol Chapel.

FYP has coordinated several community engagement projects including an Easter Garden display and Gingerbread Villages at each Kirk. A summer holiday program run weekly over the holidays was very successful.

FYP has a great relationship with the schools and Caroline has run sessions for the local P7s to support transition to the academy; looking at resilience, opportunities that change can bring and understanding feelings. 'Cool Kids', a lunchtime club at Tarves Primary gives them a time and place that is theirs; an opportunity to further develop social skills and build on relationships with their peers in an informal, safe, supportive environment. There is reactivated contact with 'The Hut' in Tarves which was set up by elders some 25 years ago.

Pastoral Care

Until [REDACTED] retirement, elders supported her to provide support for anyone in the community who is in need or bereaved. Since April however, Elders have maintained pastoral care on a more limited basis. During the vacancy, funerals are conducted by Susanna Bichard, a Reader.

As part of our 'Care for the Community' project we have continued to offer practical support to people who are struggling. We have been able to provide some food parcels and supermarket vouchers. Hanover Court knitters enjoy making hat and scarf sets for village children.

Property

The Formartine Property Team continues to oversee the repair and maintenance of the Udney Green and Tarves Manses, both Kirks and the Tarves Youth Hall. Udney Green Manse is currently let and Tarves Manse is empty. This is an ongoing responsibility which includes matters around Health and Safety and Risk Assessment.

Tarves Youth Hall had its official opening after the refurbishment in March 2024. Major work is required on the access to Pitmedden Kirk and this is the major project requiring attention.

Barthol Chapel Church is up for sale with a view to a team buying it to run as a community hub.

Community

Knitters in the community have continued to produce quantities of blankets and hats etc many of which have been distributed locally.

We are represented at the meetings of Gordon Presbytery and the Elder concerned provides notes for the Kirk Session and forwards all relevant emails.

The Church makes regular contributions to the Tarves and Barthol Chapel community magazine, and similarly for the Pitmedden News. Both magazines are delivered throughout the relevant areas of the Parish.

The Church website and Facebook pages are an integral part of Church life with up to date details of who we are and what we do. They continue to be an important method of communication.

The Vacancy

The elected Nominating Committee recommended a sole nominee but before the induction took place the prospective minister withdrew their call and we remain vacant.

The Guild

Mid-Formartine Guild continues to be active. There are 24 members and had a varied programme last year. As a number of the members are older and they don't like coming out at night, we decided to have a Summer Guild with our meetings starting in April and running until September during the lighter nights. This has proved to be very successful.

Fellowship

As the Kirks have been set out café style, we are able to enjoy some fellowship after worship. The weekly coffee mornings have resumed.

Finance Review

With the union this year the comparative figures with 2023 will look strange as they are only Udney & Pitmedden's figures as we kept their charity number

A surplus for the year has been made of £100,886. This has mainly come about due to the transfer of union balances which account for £75,730 which is a mixture of bank balances and those investments held by the Church of Scotland Investors Trust. A legacy of £23,578 was received in December for which no restrictions have been placed on it. It has yet been decided what to do with this.

There was a boost in funds also due to a Gift Aid claim being processed for 2022-23. This was late as there was no gift aid convenor previously. £17,083 was received from HMRC in respect to this in 2024. For our 2024 Gift Aid claim, our convenor has worked tirelessly and has successfully submitted the claims. We now wait for funds to be received from HMRC.

Donations have continued to come in mainly via bank standing orders but also by weekly Open plate collections. Coffee Mornings have continued in Tarves Kirk. Rental of premises has seen income of £6,010.

Tarves Youth Hall has now been fully refurbished and as a result we have seen rental income start to increase again. It's hoped now that word is out that the hall is of use again, we will see a further increase of use of the hall and therefore rental income. It's also a fantastic space for any fundraising activities we may hold in the future such as the Big Breakfast and Soup and Sweets.

Expenditure has increased dramatically as we mainly use 2 churches. Udney & Pitmedden and Tarves are being used week about whilst Barthol Chapel Church is being hired out to the Barthol Chapel Community Hub who are raising funds to purchase the church. Hence the increase in various expenses.

There have been 2 big projects this year which funds have been restricted for. This is the Tarves Youth Hall which accounts for the £30k grants we received. The retaining wall outside Pitmedden Church has needed emergency repairs to make it safe. So between the 2 projects, this accounts for expenditure of £29,618. Going forward the wall situation is being looked into to make it safe and make the church more easily accessible. Funds for this will require grant funding and drawdowns from the Fabric Funds.

Reserves Policy

The necessity of maintaining reserves is unchanged. This will assist in meeting items of necessary expenditure. It's the trustees policy to hold reserves which represents approximately one year's normal expenditure. At the year end the Church held unrestricted cash funds of £42,182. There is unrestricted reserves held in Edinburgh on our behalf of £46,290 and restricted funds of £18,149

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.

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Session Clerk

Date:2025

Independent Examiner's Report to the Trustee of Formartine Parish Church

I report on the financial statements of the charity for the year ended 31 December 2024 which are set out on pages 9 to 12

Respective responsibilities of trustee 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 ("the 2006 Regulations")

The charity trustees consider that the audit requirement 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) (c) 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 2006 Regulations. 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 connection with 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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: 11 March 2025

FORMARTINE PARISH CHURCH
Receipts and Payments Account
Year ended 31st December 2024

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		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts	Note					
Donations	3	75,720	30		75,750	34,549
Legacies		23,578	-		23,578	-
Activities for Generating Funds		270	645		915	4,345
Bank and Deposit Interest		2,552	694		3,246	-
Investment Income		735	-		735	476
Grants		-	30,000		30,000	-
		<u>102,855</u>	<u>31,369</u>	<u>-</u>	<u>134,224</u>	<u>39,370</u>
Rental of Premises		6,010			6,010	1,650
Funerals, Weddings, Baptisms		900			900	300
Miscellaneous		236			236	325
Transfer of Union Balances - Bank		17,594			17,594	-
Transfer of Union Balances - COSIT		42,340	14,398		56,738	-
Receipts from General Trustees - Fabric Claims		13,894			13,894	5,566
Total Receipts		<u>183,828</u>	<u>45,767</u>	<u>-</u>	<u>229,596</u>	<u>47,211</u>
Payments						
Cost of Generating Funds						(40)
Charitable Activities	4	(99,091)	(29,618)		(128,709)	(55,216)
Total Payments		<u>(99,091)</u>	<u>(29,618)</u>	<u>-</u>	<u>(128,709)</u>	<u>(55,256)</u>
Excess of receipts over payments		<u>84,737</u>	<u>16,149</u>	<u>-</u>	<u>100,886</u>	<u>(8,045)</u>

FORMARTINE PARISH CHURCH
Statement of Balances
Year ended 31st December 2024

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<u>Bank & Deposit Balances</u>		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances at 01.01.24	2	3,735	2,000		5,735	13,780
Movement in year						
Excess of receipts over payments		84,737	16,149		100,886	(8,045)
Bank & Deposit Balances at 31.12.24	2	<u>88,472</u>	<u>18,149</u>	<u>-</u>	<u>106,621</u>	<u>5,735</u>
<u>Investments at Market Value</u> (cost £11,850)		<u>7,439</u>	<u>1,034</u>	<u>16,798</u>	<u>25,271</u>	<u>15,818</u>
<u>Assets</u>						
Gift Aid Receivable for 2024		<u>13,026</u>			<u>13,026</u>	<u>-</u>
<u>Liabilities</u>						
Cost of repair not yet billed					<u>-</u>	<u>-</u>

The Accounts were approved by the Kirk Session and Financial Board on _____

For and on Behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Notes to the Accounts**1. Trustee Remuneration and Related Party Transactions**

During the year amounts totalling £1,330 were paid to the minister in respect of travelling expenses, council tax and business use of the telephone. (Before we went into Vacancy) £351 was paid for the services of the Gift Aid Co-ordinator (wife of a church elder) in relation to recovery of tax due on gift aid.

£1,500 honorarium paid for the services of the Treasurer

No other Trustee received any remuneration or reimbursement of expenses 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. Movement of Funds

	At 1 Jan 2024 £	Receipts 2024 £	Payments 2024 £	Union Transfers 2024 £	At 31 Dec 2024 £
Unrestricted Funds					
General Fund	2,337	121,343	(99,091)	17,594	42,182
Roof Fund	-	7		138	145
Youth Hall Fund Reserves	-	384		5,695	6,078
General Fund Reserves	1,398	1,951		32,490	35,839
Youth Development Fund	-	210		4,017	4,227
	<u>3,735</u>	<u>123,895</u>	<u>(99,091)</u>	<u>59,934</u>	<u>88,472</u>
Restricted Funds					
General Fund	2,000				2,000
Formartine Projects a/c	-	30,811	(29,618)	3,724	4,917
Bequest Account	-	233		4,452	4,685
Dorothy Corbet Bequest	-	132		2,517	2,648
Helen Main Bequest	-	60		1,142	1,201
Hatt Fund	-	117		2,231	2,348
Sunday School Christmas party fund	-	17		332	349
	<u>2,000</u>	<u>31,369</u>	<u>(29,618)</u>	<u>14,398</u>	<u>18,149</u>
Total Funds	<u>5,735</u>	<u>155,264</u>	<u>(128,709)</u>	<u>74,332</u>	<u>106,621</u>

Purposes of Unrestricted Funds

General Fund	This account is used for the day to day running of the Church.
Roof Fund	Left over after repairs
Youth Hall Reserves	The Trustees have set aside funds expressly for the maintenance of the Youth Hall but also for the Church if required.
General Fund Reserves	The Trustees have set aside funds for the maintenance of the Church property and as a reserve for the running of the Church.
Youth Development Fund	Fund for the work with children and youth.

Purposes of Restricted Funds

General Fund	Donation from the Kathryn Trim Memorial Fund
Formartine Project A/c	This fund is for the Youth Hall refurbishment, Pitmedden Wall repairs and any other big projects that may arise
Bequest Account	This is used for bequests given to the Church.
Dorothy Corbett Bequest	This Fund is used for the purchase of books and hymn books.
Helen Main Bequest	This fund dates from 1961 and is for the support of the poor of the parish and upkeep of the Youth Hall
HATT Fund	This fund dates from around 1872 and is for the support of the poor of the parish
Sunday School Christmas Party Fund	The purpose of this fund is clear but there is at present no Sunday School.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
WFO Scheme (non gift aid)	100	-	100	-
Gift Aid Donations	48,056	-	48,056	32,749
Tax Recovered on Gift Aid	18,927	-	18,927	-
Ordinary Offerings(open plate)	6,843	-	6,843	1,800
Other Offerings, Donations etc.	1,794	30	1,824	-
	<u>75,720</u>	<u>30</u>	<u>75,750</u>	<u>34,549</u>

4. Analysis of Payments**Cost of Generating Funds**

				40
	-	-	-	<u>40</u>

Charitable Activities

Giving to Grow	36,798		36,798	14,476
Presbytery Dues	2,648		2,648	-
Minister's travelling expenses	657		657	224
Pulpit supply (less recovered)	3,841		3,841	3,584
Other Staffing Costs	7,457		7,457	4,350
Fabric Repairs & Maintenance	2,062		2,062	13,606
Heat & light	22,704		22,704	14,728
Insurance	6,574		6,574	1,754
Council Tax	332		332	-
Telephone - Manse	341		341	-
Organ & music plus AV system	9,243		9,243	-
Computer, Zoom, Website, Copyright licence	599		599	-
Broadband - Church	155		155	-
Books, printing, stationery telephone			-	71
Charitable donations	384		384	-
Formartin Youth Support Project	4,246		4,246	-
Other Expenses	1,050		1,050	1,821
Outreach			-	602
Independent Examiner			-	-
Youth Hall Project		19,354	19,354	-
Pitmedden Wall Project		10,264	10,264	-
	<u>99,091</u>	<u>29,618</u>	<u>128,709</u>	<u>55,216</u>

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 providing a minimum stipend of £31,642 and a maximum stipend in 5th and subsequent years of service of £38,884

	2024 £	2023 £
6. Collections for Third Parties		
Christian Aid	302	-
	<u>302</u>	<u>-</u>

APPENDIX**FUNDS HELD ON BEHALF OF THE CONGREGATION****BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES****311918 - FORMARTINE PARISH CHURCH**

CONSOLIDATED FABRIC FUNDS	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit balances held at 31 December at cost	<u>100,067</u>	<u>100,063</u>
Market Value of Balances at 31 December	<u>109,711</u>	<u>104,293</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>20,613</u>	<u>16,793</u>
<u>TEMPORARY ACCOUNT</u>		
Debit Balance at 31 December	<u>(1,062)</u>	<u>-</u>