

**The Church of Scotland**

**Crimond Parish Church**

**Congregation No: 342013**

**Charity No: SC 006889**

**Receipts and Payments**

## Reference and Administrative Information

Charity Name:	Crimond Parish Church
Charity Registration Number:	SC006889
Congregation Reference No:	342013
Contact Address:	15 Louisa Crescent
	Crimond
	Fraserburgh
	AB43 8AD

### Trustees

#### Kirk Session

- Ann Bisset
- Amanda Buchan
- Jill Cook
- Marlene Cowie
- Irene Fowlie
- James Fowlie
- Rev Robert Fowlie (appointed April 2025)
- Helen Hendry
- Elisabeth Milton
- Robert Murray
- Gordon Reid (resigned February 2025)
- Elaine Smith
- Mary Urquhart

#### Board Members

- Marie Byiers
- Evelyn Davidson
- Mary Davidson
- Ursula Fullerton

### Principal Office-bearers

Minister:	Vacant (interim moderator: Rev Robert Fowlie)
Session Clerk:	Irene Fowlie
Clerk to the Board:	Jill Cook
Church Treasurer:	Ursula Fullerton

### Independent Examiner

Anita McRobbie  
22 Main Street  
Longside  
Peterhead  
AB42 4XL

### Bankers

Virgin Money  
43 Broad Street  
Peterhead  
AB42 1JN

<b>Trustees' Annual Report</b>						
<b>Year ended 31 December 2025</b>						
<b>Structure, Governance and Management</b>						
<b>Governing Document</b>						
The Church is administered in accordance with the terms of the Model Deed of Constitution.						
<b>Recruitment and Appointment of Trustees</b>						
Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.						
<b>Organisational Structure</b>						
The Congregational Board is normally chaired by the minister, however there has been a vacancy at Crimond Parish Church since April 2003. The Congregational Board met five times in 2025. Certain responsibilities are delegated to a Property Convenor and to a Treasurer. The Kirk Session met five times in 2025 with an interim moderator in the Chair. The Kirk Session is responsible for spiritual affairs within the Church.						
<b>Objectives and Activities</b>						
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.						
<b>Achievements and Performance</b>						
Weekly face to face worship continued to take place in 2025 with Tim Barker leading worship on Sunday mornings. The Church also extended it's reach to Crimond Nursing Home, Crimond school and Kininmonth school on a regular basis. For the children in the Parish, Messy Church sessions were held as well as a summer holiday club, which was well attended. Solid Rock commenced in 2025, a monthly gathering for pupils in S1 to S3 of the academy. The monthly pancake mornings continued in 2025 and were well attended.						

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

The income of the Church totalled £19,632 and expenditure totalled £16,114 which resulted in a net inflow of £3,518 for the year. One of the main reasons for this positive inflow was £26k of expenditure was covered by funds held in a rent account. 74% of the £19,632 of income came from regular donations through Gift Aid, weekly envelopes and the open plate. The income was boosted in 2025 by various fund raising events including a hamper draws at Christmas and the monthly pancake morning. 58% percent of the income was attributed to the Gift Aid scheme (both donations and the tax recovered on these donations). Repair expenditure relating to the clock, organ, the church wall and the manse roof totalled £22k. As noted above, this was all covered by funds in the rent account along with all insurance costs and electricity.

**Reserves Policy**

At the year end the Church held unrestricted cash funds of £57k, of which £38k has been designated for fabric expenditure.

**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,

**Mrs I Fowlie****Date**

*Irene Fowlie*  
23.02.2026



## Independent Examiner's Report to the Trustees of Crimond Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 10.

### 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

An 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.

AMR

Anita McRobbie, CA

Date 6 March 2026

<b>Crimond Parish Church</b>						
<b>Receipts and Payments Account</b>						
<b>Year ended 31 December 2025</b>						
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>		
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
		<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2025</b>	<b>2024</b>
<b>Receipts</b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	3	16,722			16,722	14,751
Activities for Generating Funds		2,393			2,393	4,992
Bank & Deposit interest		517			517	721
		19,632	-	-	19,632	20,464
Other Receipts		-			-	-
<b>Total receipts</b>		<b>19,632</b>	<b>-</b>	<b>-</b>	<b>19,632</b>	<b>20,464</b>
<b>Payments</b>	<b>4</b>					
Costs of generating funds		267			267	226
Charitable activities		15,847			15,847	22,625
Governance costs		-			-	-
<b>Total payments</b>		<b>16,114</b>	<b>-</b>	<b>-</b>	<b>16,113</b>	<b>22,851</b>
Excess of receipts over payments for the year before transfers		3,518	-	-	3,518	(2,387)
Transfers		-	-	-	-	-
<b>Excess of receipts over payments for the year before transfers</b>		<b>3,518</b>	<b>-</b>	<b>-</b>	<b>3,518</b>	<b>(2,387)</b>

**Crimond Parish Church**  
**Statement of Balances**  
**At 31 December 2025**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<b>Bank and Deposit Balances</b>					
Balances brought forward	53,983			53,983	56,370
<b>Movement in year</b>					
Excess of receipts (payments) over payments (receipts)	3,518			3,518	(2,387)
<b>Balances carried forward</b>	<b>57,501</b>	<b>-</b>	<b>-</b>	<b>57,501</b>	<b>53,983</b>
<b>Assets</b>					
Gift Aid receivable	2,137			2,137	2,186
<b>Liabilities</b>					
Cost of repairs not yet billed	-			-	-

The accounts were approved by the trustees on 23<sup>rd</sup> FEBRUARY 2026 and signed on their behalf:

Session Clerk

Irene Fordie

Treasurer

Msula Gullett

**Crimond Parish Church**  
**Statement of Balances**  
**Notes to the Accounts**

**1 Trustee Remuneration and Related Party Transactions**

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**

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
<b>Unrestricted funds</b>					
Designated fabric fund	36,914	644	-	-	37,558
Designated ad hoc fund	474	9	-	-	483
General fund	16,595	18,979	(16,114)	-	19,460
	53,983	19,632	(16,114)	-	57,501
<b>Restricted funds</b>	-	-	-	-	-
<b>Endowment funds</b>	-	-	-	-	-
<b>Total funds</b>	53,983	19,632	(16,114)	-	57,501

**Purposes of Designated Funds**

Fabric fund - The Trustees have set aside funds for the maintenance of the Church property.

Ad hoc fund - The Trustees have set aside funds for any unexpected non fabric expenditure.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>3 Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	1,570			1,570	1,682
Gift Aid donations	8,500			8,500	8,643
Tax recovered on Gift Aid Donations	2,881			2,881	2,589
Ordinary Offerings (Open Plate)	1,637			1,637	1,312
Other offerings, donations etc	2,134			2,134	525
	16,722	-	-	16,722	14,751



	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<b>4 Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	267			267	226
	267	-	-	267	226
<b>Charitable activities</b>					
Giving to Grow	11,398			11,398	6,634
Presbytery dues	819			819	676
Travel expenses	74			74	98
Ministerial assistance - locum	1,055			1,055	7,579
Other staffing costs	650			650	775
Fabric repairs & maintenance	738			738	367
Heat and light	442			442	3,454
Insurance	42			42	2,142
Organ & music	209			209	417
Printing, stationery and postage	267			267	118
Other expenses	420			420	365
	16,114	-	-	16,114	22,625
<b>Governance costs</b>					
Independent examiner's fees	-	-	-	-	-
<b>5 Minister's Stipend</b>					
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 £32,433 and the maximum stipend in 5th and subsequent years of service - £39,856.					
				2025	2024
				£	£
<b>6 Collections for Third Parties</b>				-	-

**Appendix****Funds held on behalf of the congregation by the Church of Scotland General Trustees**

	<b>2025</b>	<b>2024</b>	
	<b>£</b>	<b>£</b>	
<b>Revenue account</b>			
Credit balance at 31 December	26,438	45,871	
<b>Capital account</b>			
Credit balance held at 31 December at cost	44	44	
Market value of balance at 31 December	61	45	