

# Mormond West Parish Church of Scotland (Aberdeenshire)

Scotland · Charity number SC007273

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1941-04-29
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Auchorthie Farm Maud Peterhead AB42 4QH
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## Activities

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

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

**What the charity does:** Being a member of the Church of Scotland, we are Trinitarian in doctrine, Reformed by tradition and Presbyterian in policy. We exist to glorify God and work for the advancement of Christ's Kingdom throughout the world.

**Beneficiaries:** 'Children or young people', 'Older People'

**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
2025-12-31	£116,468	£111,745	-	2
2024-12-31	£133,306	£106,570	-	2
2023-12-31	£81,515	£68,138	-	2
2022-12-31	£82,272	£117,257	-	1
2021-12-31	£79,975	£79,219	-	1

**Mormond West Parish Church of Scotland (Aberdeenshire)**

Scotland - Charity number SC007273

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# Accounts

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The Church of Scotland  
**Mormond West Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNT  
2025**

**Congregation No: 311917**

**Charity No: SC007273**

**31st January 2026**

**Trustees' Annual Report**  
**Year ending 31st December 2025 (cont)**

**Reference and Administrative Information**

Charity Name: Mormond West Parish Church  
Charity Registration Number: SC007273  
Congregation Reference Number: 311917  
Contact Address: Auchorthie  
Maud  
Peterhead  
AB43 4QH

**Trustees**

**Kirk Session (19)**

1. Rev. Colin Strong
2. Mrs Jeanie Barrack
3. Mrs Barbara A. Bell
4. Mrs Patricia M. Davidson
5. Mrs Carol Elphinstone
6. Mr Allan Johnston
7. Ms Kathleen Laird
8. Mrs Helen C. Milne
9. Mr John Milne
10. Mrs Donna Mooney
11. Mr Richard Mooney
12. Mr Harold Noble
13. Mr Allan Ross
14. Mrs June Stewart
15. Mrs Glynis Thom
16. Mr Ian Thom
17. Mrs Irene Taylor
18. Mr Kevin Watt
19. Mr Steven Wilson

**Committees**

1. **Mission Planning**  
Convenor Rev. Colin Strong
2. **Finance & Administration**  
Convenor Bill Stewart
3. **Property & Fabric**  
Convenor Allan Johnston
4. **Worship Support**  
Convenor Carol Elphinstone  
Richard Mooney
5. **Congregational Support**  
Convenor Helen Milne
6. **Community Outreach**  
Convenor Donna Mooney
7. **Youth & Children**  
Convenor Steven Wilson
8. **Evangelism**  
Convenor June Stewart
9. **Church, Society, International**  
Convenor Irene Taylor
10. **Fellowship**  
Convenor Patrica Davidson  
Barbara Bell

**Independent Examiner**

Mrs Isabel Cumming

**Principal Office Bearers**

Minister Rev. Colin A. Strong  
Session Clerk Mrs Irene Taylor  
Treasurer Mrs Linda Gibb  
Ministerial Assistant Rev. Bill Stewart

**Bankers**

Virgin Money  
43 Broad Street  
Peterhead  
AB42 1JB

## Trustees' Annual Report Year ending 31st December 2025 (cont)

### Structure, Governance and Management Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

### 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

On 1st January 2024, we became the charge and congregation of **Mormond West Parish Church of Scotland**, having united with our linked charge of New Pitsligo Parish Church.

Eventually, it is proposed that Mormond West Parish Church will come together with New Aberdour, Crimond and Lonmay, to form one wider Church across our corner of Northeast Buchan, with 1.5 FTE Ministerial provision.

The Kirk Session, which meets at regular intervals during the year, as and when necessary, is responsible for spiritual affairs within the church. The Kirk Session constitutes Committees and specifies their remit and duties and may specify any restriction or condition on the Committee which it considers appropriate. Committees meet as and when necessary, throughout the year, and submit Reports of these meetings to the Kirk Session. We have 10 constituted Committees (see previous page).

### Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed by 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 of every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The General Assembly of October 2020 endorsed the **Five Marks of Mission**, agreeing that for the Church to be fit for purpose in the 21st Century, these five marks must be evidenced at local, regional and national levels. They are:

- **TELL** - to proclaim the Good News of the Kingdom
- **TEACH** - to teach, baptise and nurture new believers
- **TEND** - to respond to human need by loving service
- **TRANSFORM** - to seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
- **TREASURE** - to strive to safeguard the integrity of creation and sustain and renew the life of the earth

### Activities and Performance

The membership roll of Mormond West Parish Church is currently 455 Communicant members. We have 5 adherents and a further 152 members on the Supplementary Roll. We have an average of 46 persons attending each Sunday, in Strichen.

## **Trustees' Annual Report Year ending 31st December 2025 (cont)**

### **Activities and Performance (con't)**

In the Summer of 2025, we took over occupancy of Aberdeenshire Council's Library Building in New Pitsligo. CoSMOH (Church of Scotland, Mormond Outreach Hub) has been set up and we are starting to establish relationships and connections with the Community through activities like fortnightly morning coffee sessions, access to the produce of the sharing larder and allowing community groups to meet / operate in the space.

### **TELL**

Weekly Sunday morning worship is held at 10.00am in Strichen.

Additional monthly services of worship take place in New Pitsligo and Tyrie (while we retain responsibility for these church buildings). 3.00pm or 6.00pm on the 1<sup>st</sup> Sunday of the month (Tyrie) and 2.00pm on the second Wednesday of the month (New Pitsligo).

We held our final, closing Service at Tyrie Parish Church on 14<sup>th</sup> December, 2025. This was a sad but special occasion, with family and community memories being shared by those involved. The sale of Tyrie Church & Hall is due to conclude early in 2026.

We deliver a variety of styles of worship accompanied by modern praise audio-visuals, live musicians or the church organ. Our weekly Worship Service, in Strichen, is recorded and shared via social media (Facebook) and our Church website.

We also worship and create a presence outside of our buildings, beyond Sundays: our Minister is involved in School Assemblies at all 3 of our Parish Primary Schools, we hold Easter Morning worship at Strichen Lake (which is open to all) and create displays out front, in public view eg. the illuminated cross on our Church building and the Holy Week crucifix and tomb.

### **TELL → TEACH**

We have established Boy's Brigade Companies in both Strichen and New Pitsligo. The object of the companies is: 'The advancement of Christ's Kingdom among boys and the promotion of Obedience, Discipline, Self-Respect and all that tends towards a true Christian manliness'.

Both companies are involved in a wide variety of activities to suit the age and stage of the boys across 6 key areas: get active; get adventurous; get creative; get into the bible; get involved; and get learning.

**1st Strichen Boys Brigade Company** has been active in Strichen since 1977, operating 3 sections with 35 boys and 9 registered leaders. Meeting in the Ritchie Hall on Friday evenings, between October and March.

The boys attend competitions run in the wider battalion of 10 companies and senior boys can participate in the Duke of Edinburgh Award Scheme and Kings Badge. They are encouraged to participate in volunteering, skills development, physical development and Christian faith development as part of their senior Kings Badge programme.

**1st New Pitsligo Boys Brigade Company** has been active in New Pitsligo since 1973, meeting in the Village Hall on Thursday evenings, between September and June, utilising the programme supplied by the Boys Brigade. The Company has 3 sections comprising 11 Anchors, 13 Juniors and 18 Company/Seniors. Unfortunately we lost 1 helper and 1 leader but have recruited 2 parent helpers for the Junior section and a young leader who is involved in the Anchors and Company sections.

Currently we have 2 boys working to complete their President's Badge and 2 on their King's Badge.

## **Trustees' Annual Report Year ending 31st December 2025 (cont)**

### **Alpha Course**

Following the success of the 2024 Alpha Group, in 2025 it followed it up with what we called 'Alpha and Beyond'. The group met weekly, watching videos presented by Gary Hamrick on 'The Sermon On The Mount' followed by a discussion.

The group comprised the majority of the those who attended the 2024 Alpha Group along with a few others.

We continue to promote and encourage attendance at events such as The Filling Station Buchan and Refuel.

### **TEND**

The Sharing Larder, in Strichen continues to operate – 3 days a week, hosted by our church and community volunteers. This service is open to all, provides supplies to Strichen Primary School's Breakfast Club which supports several children two days per week. Wellbeing and emergency food supplies continue to be provided. And through CoSMOH and Maud Village Trust we contributed to the provision of Christmas Hampers, to those in need across our Parish.

We continue to be registered as Warm Space promoting outreach services as below:

Monthly Café Retreat (held in our Church Hall, Strichen) This is well attended, with a regular attendance of 30 people, this operates on the third Thursday of the month, from 2pm to 4pm.

Soups On' lunch, continues to strengthen providing homemade nutritious soup twice monthly averaging 12 at each session. We have regular attendance from the Co-op's regional Member & Community Engagement Team sharing health and wellbeing information and hosted a Fair-Trade stall promoting their work.

Our Green Room – Warm Space continues to be available for community use. This year with external funding we installed a wall mounted digital TV, at our Soups On during the school holidays we had a small number of children in the room playing and using our computers, and TV. We open the space for the community during bad weather. This room continues to be utilised as a comfortable place for prayer groups, church meetings, online training, and when the Minister is meeting bereaved families or parish related meetings. All our activities are promoted through Facebook, posters and church notices.

### **TEND → TRANSFORM**

Mormond West Parish Church Afternoon Guild has a membership of 21 and meets in Strichen Church Hall on the last Friday of September to April inclusive, at 2.00pm, with invited speakers to present their interpretations of the Guild theme and topic.

Members are encouraged to support Aberdeenshire North Guilds Together meetings and activities. Monies from fund raising events are given to the Church General Fund and Guild Projects.

This year we have also raised awareness of and supported the work of The Leprosy Mission and Aberdeen Cyrenians.

The Guild is an integral part of the Christian commitment and overall life of Mormond West Parish Church.

We participate in Christian Aid Week, World Day of Prayer and the Blythswood Shoebox Appeal, annually. We have supported Sight Scotland for the last 65 years and also support The Fellowship of the Least Coin, Mary's Meals and the Mercy Ships. In addition we have raised awareness of and supported the Blythswood Shoebox Appeal and Aberdeen Cyrenians.

## **Trustees' Annual Report Year ending 31st December 2025 (cont)**

### **TREASURE**

Part of the work of The Sharing Larder is to reduce waste and encourage users to make better environmental choices. It provides a means for the community to share excess produce grown and use up produce which would otherwise be thrown away. Produce comes to us from our local Co-op and Morrisons stores. It also benefits from donations of items from church members, community groups (in both Strichen and Tyrie), our neighbouring Episcopal Church and members of the public.

The Sharing Larder Team in Strichen have begun to work more closely with The Sharing Larder in New Pitsligo this year. (This operates within the Primary School and is not run by the church).

We currently recycle and compost around all our church buildings.

We are in the process of improving our energy efficiency - we have made some improvements to our heating system and have had the insulation in the Hall.

### **Financial Review**

The principle source of income for Mormond West Church is the regular offerings of its members. The 2025 offerings were up on those of 2024 by £584. Freewill offerings (non-Gift Aid) were up from the 2024 figure by £130 to £8452 (£8322). Gift Aid donations were down on the 2024 figure by £2777 to £39677 (£41954). Ordinary offerings (Open Plate) were up on the 2024 figure by £1909 to £5042 (£3133). Total Gift Aid claimed was down on the 2024 figure by £822 to £10425 (£11247). Total donations in 2025 amounted to £1114 general donations, £560 from Strichen School and £85 from Tyrie School. In addition, 3rd party collections amounted to £1938 (£1763 in 2024).

### **Reserves Policy**

It is the Trustees' policy to hold approximately 3 months work of expenditure in the General Fund, including the designated fund shown in Receipts and Payments Account Note 2. At the year ending 31st December 2025 Mormond West Parish Church held unrestricted cash funds of £39579 of which £39579 will be used as working capital to meet any immediate financial outlays likely to arise, e.g., building maintenance costs. Regular monetary commitments such as Buildings and Public Liability insurance costs, heating and lighting, Minister's stipend monthly payments to the General Trustees in Edinburgh and manse direct debit Council Tax bills also have to be paid, as well as office administrative costs, plus salaries to the organist, secretary and cleaner.

The Designated Fabric Fund of £2615 held in deposit with the General Trustees in Edinburgh, can be accessed if need be. This fund however, is left to generate a small amount of interest which is used to meet ongoing expenditure.

The Bruce Bequest Fund which at 31st December 2025 stood at £4606 is administered by the Kirk Session and is solely used to fund initiatives for the wellbeing of those who used to be known as 'the poor of the parish'.

### **Heritable Property**

The Trustees hold title to the following properties

- I. Tyrie Church Hall (which is to be included in the sale of Tyrie Parish Church)
- II. 11.25ha of farmland or thereby known as Manse Farm

**Trustees' Annual Report  
Year ending 31st December 2025 (cont)**

III.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient details 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 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

*Colin A Strong*

03/03/2026

**Minister**

**Rev. Colin A. Strong**

**Date:**

**Independent Examiner’s Report to the Trustees of Mormond West Parish Church**

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 8 to 18.

**Respective responsibilities of Trustees and Examiner**

The charity trustees consider that an independent examination is needed under Section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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 present 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 proper understanding of the accounts to be reached.

*Isabel Cumming*

24th March 2026

Signed: .....

Date: .....

Mrs Isabel Cumming  
Denend  
Strichen  
AB43 6RN

**Mormond West Parish Church**  
**Receipts and Payments Account**  
**Year ending 31st December 2025**

	Unrestrict ed Funds 2025	Restrict ed Funds 2025	Endowme nt Funds 2025	Total 2025	Total 2024
<b>Receipts</b>					
	<b>Note 3</b>				
Donations	£66,360			£66,360	£65,884
Legacies	£1,000			£1,000	£0
Bank & Deposit Interest				£0	£0
Investment Income	£372			£372	£400
	<u>£67,732</u>	<u>£0</u>	<u>£0</u>	<u>£67,732</u>	<u>£66,284</u>
Claim from Kingsville Trust	£4,723			£4,723	£0
Rental of Premises/Glebes	£8,525			£8,525	£8,525
Grants		£8,598		£8,598	£5,028
Cons. Fabric Fund				£0	£0
Transfer of Union Balance - New Pitsligo				£0	£42,797
Other Receipts	£3,655			£3,655	£3,837
Refunds	£8,923			£8,923	
<b>Total Receipts-General Account</b>	<u>£93,558</u>	<u>£8,598</u>	<u>£0</u>	<u>£102,156</u>	<u>£126,471</u>
GS Davidson Trust Fund		£508		£508	
Guild	£2,358			£2,358	£2,748
Bruce Bequest		£1,044		£1,044	£871
Resilience Group	£432			£432	£3,217
CoSMOH	£9,969			£9,969	
	<u>£12,759</u>	<u>£1,552</u>	<u>£0</u>	<u>£14,311</u>	<u>£6,836</u>
<b>TOTAL RECEIPTS</b>	<u>£106,317</u>	<u>£10,150</u>	<u>£0</u>	<u>£116,467</u>	<u>£133,307</u>
<b>Payments</b>					
	<b>Note 4</b>				
Costs of Generating Funds	£234			£234	£234
Charitable Activities	£86,004			£86,004	£83,927
Other Payments	£3,146	£11,598		£14,744	£4,517
CoS Winter Support Grant				£0	£5,528
Community Outreach				£0	£432
<b>Total Payments-General Account</b>	<u>£89,384</u>	<u>£11,598</u>	<u>£0</u>	<u>£100,982</u>	<u>£94,638</u>
Guild	£947			£947	£1,375
Bruce Bequest		£1,048		£1,048	£2,440
Resilience Group	£3,730	£3,147		£6,877	£8,118
CoSMOH	£1,891			£1,891	
	<u>£6,568</u>	<u>£4,195</u>	<u>£0</u>	<u>£10,763</u>	<u>£11,933</u>
<b>TOTAL PAYMENTS</b>	<u>£95,952</u>	<u>£15,793</u>	<u>£0</u>	<u>£111,745</u>	<u>£106,571</u>

<b>Excess of Receipts over Payments for the year before transfers</b>		<i>£10,365</i>	<i>-£5,643</i>	<i>£0</i>	<i>£4,722</i>	<i>£26,736</i>
<b>Transfer Between Funds</b>	<b>Note 5</b>	<i>£18,942</i>	<i>-£18,942</i>		<i>£0</i>	
<b>Excess of Receipts over Payments for the year</b>		<u><i>£29,307</i></u>	<u><i>-£24,585</i></u>	<u><i>£0</i></u>	<u><i>£4,722</i></u>	<u><i>£26,736</i></u>

**Mormond West Parish Church**  
**Statement of Balances**  
**Year ending 31st December 202**

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
STATEMENT of BALANCES					
<b>Bank &amp; Deposit Balances</b> <b>See Note 2</b>					
Bank & Deposit Balances B/F	£38,019	£29,745	£7,501	£75,265	£48,528
<b>Movement in Year:</b>					
Excess of receipts over payments for the year	£10,366	-£5,643		£4,723	£26,737
Transfer between funds	£18,942	-£18,942		£0	
	<u>£67,327</u>	<u>£5,160</u>	<u>£7,501</u>	<u>£79,988</u>	<u>£75,265</u>

**Investment at Market Value**

Church of Scotland Investors Trust  
Growth Fund

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**Assets**

Gift Aid Receivable	<u>£10,425</u>				<u>£11,247.00</u>
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**Liabilities**

The Accounts were approved by the Kirk Session on 3rd March 2026

For and on behalf of the Kirk Session

*Colin A Strong*

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Minister

*Linda Gibb*

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Treasurer

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts

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

During the year the Minister received reimbursement of expenses totalling **£2676**

The Minister's stipend is paid directly by the Church of Scotland General Trustees in Edinburgh.

#### In Addition

During the year Church Secretary's salary totalled **£4108** and the Church Cleaner's salary totalled **£1317**

#### 2. Movement of Funds

MOVEMENT of FUNDS	At 1st January 2025	Receipts	Payments	Transfers	At 31st December 2025
<b>Unrestricted Funds</b>					
Designated Fabric Fund	£2,615				£2,615
COSMOH	£0	£9,970	£1,891	£15,000	£23,078
Mormond West Guild Fund	£1,400	£2,358	£947	-£1,400	£1,411
Resilience Group Designated Fund		£432	£3,730	£3,942	£644
General Fund - Strichen & Tyrie	£20,961	£93,558	£89,384	£14,443	£39,579
General Fund - New Pitsligo	£13,043	£0		-£13,043	£0
	<b>£38,019</b>	<b>£106,318</b>	<b>£95,952</b>	<b>£18,942</b>	<b>£67,327</b>
<b>Restricted Funds</b>					
Bruce Bequest Fund	£4,778	£1,044	£1,048	-£168	£4,606
GS Davidson Term Deposit Fund				£7,500	£7,500
Resilience Group	£6,921		£3,147	-£3,774	£0
Gen. GS Davidson Trust Fund	£7,501	£507	£0	-£8,008	£0
Vallenfall Grant (in G Acc)	£3,000	£1,052	£3,552		£500
Pitsligo Legacy Fund (in G Acc)	£15,000			-£15,000	£0
Community Outreach (Music) (in G Acc)	£46		£0		£46
Rural Poverty Alleviation Grant (in G Acc)		£7,546	£7,546		£0
Gen. GS Davidson Interest (In G/A)	£0		£500	£508	£8
	<b>£37,246</b>	<b>£10,149</b>	<b>£15,793</b>	<b>-£18,942</b>	<b>£12,660</b>
<b>TOTAL FUNDS</b>	<b>£75,265</b>	<b>£116,467</b>	<b>£111,745</b>	<b>£0</b>	<b>£79,987</b>

**Note:** During the year the Restricted Funds held by the Resilience Group were expended and the remaining funds were transferred to the Resilience Group Designated Fund.

Purposes of Designated Funds

The Designated Fabric Fund is a fixed sum of £5464 held on deposit by the Church of Scotland Investors' Trust in Edinburgh, and accessible, if required, by the Trustees for maintenance of Mormond West Church Property.

Purposes of Restricted Funds

The Bruce Bequest Fund is administered by the Kirk Session, and is used solely to fund initiatives for the benefit of the poor of Strichen and Tyrie Parish.

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts (cont'd)

#### 3. Analysis of Receipts

ANALYSIS of RECEIPTS	Unrestricted Funds 2025	Restricted Funds 2025	Endowme nt Funds 2025	Total 2025	Total 2024
<b>Donations</b>					
FWO Scheme (Non Gift Aid)	£8,452			£8,452	£8,322
Gift Aid Donations	£39,677			£39,677	£41,954
Ordinary Offerings (Open Plate)	£5,042			£5,042	£3,133
Other Offerings, Donations, etc	£160			£160	£240
Tax received on gift aid	£10,425			£10,425	£11,247
Legacies	£1,000			£1,000	
Other Receipts				£0	£1
Other Donations	£899			£899	£0
School Donations	£645			£645	£200
Community Outreach Activities	£1,060			£1,060	£810
	<b>£67,360</b>	<b>£0</b>	<b>£0</b>	<b>£67,360</b>	<b>£65,907</b>
<b>Activities for Generating Funds</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Bank &amp; Deposit Interest</b>					
Virgin Money Acc. No. 90487142					
Ge S Davidson Trust Fund Account					
Bruce Bequest Acc. No. 80486849					
Bank of Scotland Acc. No 00653508					
C of S Deposit Fund Interest					
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Investment Income</b>					
C of S Growth Fund Dividend	£372			£372	£400
	<b>£372</b>	<b>£0</b>	<b>£0</b>	<b>£372</b>	<b>£400</b>
<b>Rental of Premises</b>					
Rent paid for use of Strichen and Tyrie Churches Glebes	£8,525			£8,525	£8,525
	<b>£8,525</b>	<b>£0</b>	<b>£0</b>	<b>£8,525</b>	<b>£8,525</b>
<b>Transfer of Union Balance</b>					<b>£42,797</b>
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£42,797</b>
<b>Other Receipts</b>					

#### 3. Analysis of Receipts



#### 4. Analysis of Payments

ANALYSIS of PAYMENTS	Unrestricted Funds 2025	Restricted Funds 2025	Endowme nt Funds 2025	Total 2025	Total 2024
<b>Costs of Generating Funds</b>					
Offering Envelopes	<b>£234</b>			<b>£234</b>	<b>£234</b>
<b>Charitable Activities</b>					
Ministries & Mission Allocation	£47,842			£47,842	£42,071
Presbytery Dues	£2,659			£2,659	£2,178
Minister's Expenses	£2,676			£2,676	£2,942
Pulpit Supplies	£200			£200	£543
Other Staffing Costs	£5,825			£5,825	£5,373
Fabric Repairs & Maintenance	£3,861			£3,861	£4,409
Manse Fabric & Maintenance	£882			£882	£3,840
Council Tax	£3,327			£3,327	£3,048
Heat and Light	£9,081			£9,081	£11,089
Insurance	£8,196			£8,196	£6,909
Church Office Expenses & Phone	£1,348			£1,348	£1,154
Organ & Music				£0	£0
Printing, Stationery & Postage	£106			£106	£371
	<b>£86,004</b>	<b>£0</b>	<b>£0</b>	<b>£86,004</b>	<b>£83,928</b>
<b>Other General Accounts Expenses</b>					
Gifts	£0			£0	£130
Life and Work	£0			£0	£42
Cleaning	£47			£47	£189
Glebe Expenses	£800			£800	£800
CCLI Licences	£399			£399	£314
Community Outreach	£693			£693	£1,000
Gardening	£522			£522	£576
Donations	£500			£500	£500
Other Expenses/Payments	£185			£185	£1,398
Cos Winter Support Grant	£0			£0	£5,528
Rural Poverty Alleviation		£7,546		£7,546	
Foundation Scotland - Vallenfall		£3,552		£3,552	
George Davidson Term Deposit Interest		£500		£500	
	<b>£3,146</b>	<b>£11,598</b>	<b>£0</b>	<b>£14,745</b>	<b>£10,476</b>
<b>Total Payments (General Account)</b>	<b>£89,384</b>	<b>£11,598</b>	<b>£0</b>	<b>£100,982</b>	<b>£94,638</b>
Strichen & Tyrie Guild	£947			£947	<b>£1,375</b>
Bruce Bequest		£1,048		£1,048	<b>£2,440</b>
Resilience Group	£3,730	£3,147		£6,877	<b>£8,118</b>
CoSMOH	£1,891			£1,891	<b>£0</b>
<b>Total Payment</b>	<b>£95,952</b>	<b>£15,793</b>	<b>£0</b>	<b>£111,745</b>	<b>£106,571</b>

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts (cont)

#### 5. The New Pitsligo Legacy Fund Account

In 2024 The Pitsligo Legacy Fund Account was closed and the monies transferred to the General Account with Kirk Session agreeing that £15000 be designated to Fabric and the balance for general purposes. In 2025 the Kirk Session agreeing that the £15000 that had previously been designated to Fabric be transferred to CoSMOH.

#### 6. Ministers' 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 & 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 £32433 and the maximum stipend (in the fifth and subsequent years of service) £39856

#### 7. Collections for Third Parties

	2025	2024
Collections for 3rd parties		
Christian Aid	£1,403.06	£635.00
MacMillan		£681.00
Mary's Meals		£241.00
Aberdeen Cyrenians	£341.73	£236.00
Leprosy Mission	£195.00	
	<hr/>	<hr/>
	£1,939.79	£1,793.00

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts (cont)

#### 7 Investments

	2025		2024
<b>DEPOSIT FUND</b>			
<b>1 Fabric Fund</b>	£3,595.00		£3,595.00
<b>1 General Purposes</b>	Market Value		Market Value
Church of Scotland Investors Growth Fund 350 units @ £6.88 per unit (Cost £195.56)	<u>£2,408.00</u>	Church of Scotland Investors Growth Fund 350 units @ £6.38 per unit (Cost £195.56)	<u>£2,233.00</u>
<b>2 Fabric Fund</b>			
Church of Scotland Investors Growth Fund 800 units @ £6.88 per unit (Cost £400.00)	<u>£5,504.00</u>	Church of Scotland Investors Growth Fund 800 units @ £5.83 per unit (Cost £400.00)	<u>£5,104.00</u>
<b>3 General Purposes</b>	Market Value		Market Value
Church of Scotland Investors Growth Fund 280 units @ £6.88 per unit (Cost £184.45)	<u>£1,926.40</u>	Church of Scotland Investors Growth Fund 280 units @ £6.38 per unit (Cost £184.45)	<u>£1,786.40</u>
<b>4 Fabric Fund</b>			
Church of Scotland Investors Growth Fund 150 units @ £6.88 per unit (Cost £266.25)	<u>£1,032.00</u>	Church of Scotland Investors Growth Fund 150 units @ £6.38 per unit (Cost £266.25)	<u>£957.00</u>
<b>TOTAL BALANCES</b>	<u><b>£10,870.40</b></u>		<u><b>£10,080.40</b></u>

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

	2025 £	2024 £
<b>CONSOLIDATED FABRIC FUND</b>		
<b>CAPITAL ACCOUNT</b>		
Credit balances held at 31 December at cost	£92,965.20	£92,965.20
Market value of balances at 31 December	£149,770.42	£141,638.08
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	£23,373.76	£20,160.20
<b>TEMPORARY ACCOUNT</b>		
Debit Balance as at 31st December	-£3,828.70	-£2,356.00
<b>INDIVIDUAL FUNDS - KING'S TRUST</b>		
<b>Expendable</b>		
Credit balances held at 31 December at cost	£18,241.30	£18,276.21
Market value of balances at 31 December	£18,241.30	£18,276.21
<b>PERMANENT ENDOWMENT</b>		
Credit balances held at 31 December at cost	£9,401.35	£9,401.35
Market value of units at 31 December	£98,177.60	£91,042.60

In the 2022 Financial Statements, the investments were shown using unit cost rather than the market value. Investments should have been shown as market value as per The Charities Accounts (Scotland) 2006, Schedule 3, Part 1 6(c)

During the year, the Consolidated Capital Investment Mixed Fund was transferred to the General Trustees – Capital by the General Trustees of the scheme.

**Mormond West Parish Church of Scotland (Aberdeenshire)**

Scotland - Charity number SC007273

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# Accounts

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The Church of Scotland  
**Mormond West Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNT  
2024**

**Congregation No: 311917**

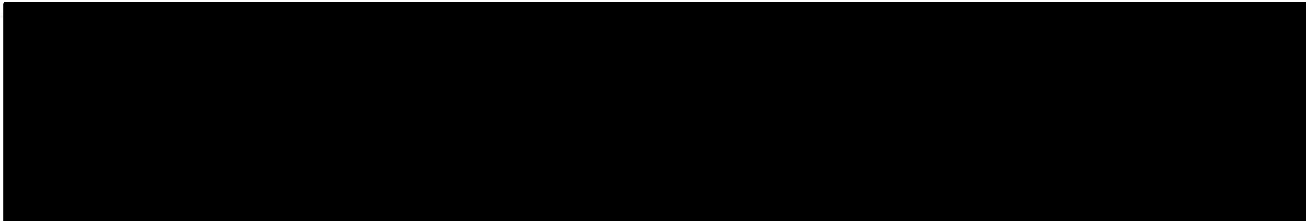
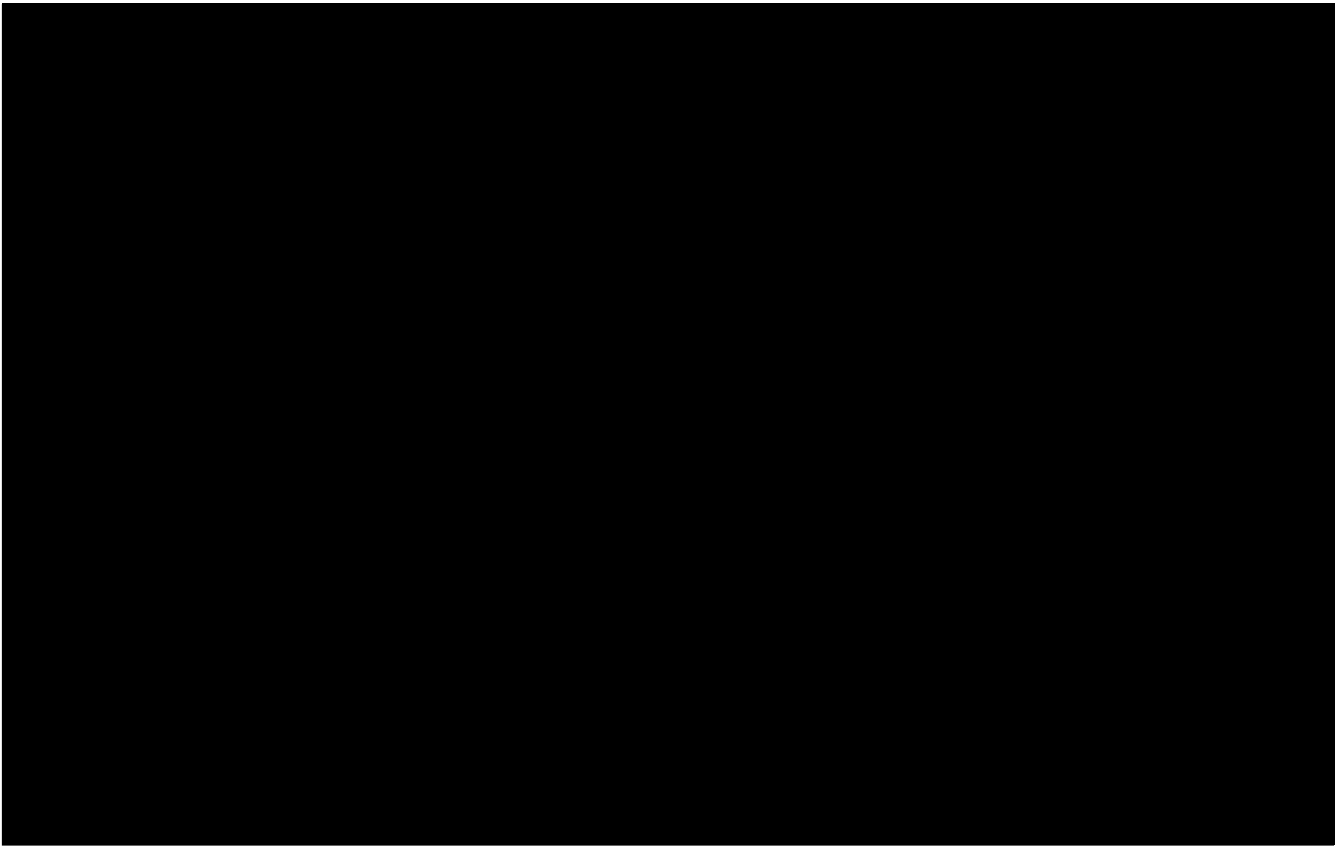
**Charity No: SC007273**

**31st January 2025**

Trustees' Annual Report  
Year ending 31st December 2024 (cont)

Reference and Administrative Information

Charity Name:	Mormond West Parish Church
Charity Registration Number:	SC007273
Congregation Reference Number:	311917



Bankers

Virgin Money  
43 Broad Street  
Peterhead  
AB42 1JB

## Trustees' Annual Report Year ending 31st December 2024 (cont)

### Structure, Governance and Management

#### Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

#### 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

On 1st January 2024, Strichen & Tyrie united with the linked charge of New Pitsligo to become the charge and congregation of **Mormond West Parish Church of Scotland**, having united with our linked charge of New Pitsligo Parish Church.

Eventually, it is proposed that Mormond West Parish Church will come together with New Aberdour, Crimond and Lonmay, to form one wider Church across our corner of Northeast Buchan, with 1.5 FTE Ministerial provision.

The Kirk Session, which meets at regular intervals during the year, as and when necessary, is responsible for spiritual affairs within the church. The Kirk Session constitutes Committees and specifies their remit and duties and may specify any restriction or condition on the Committee which it considers appropriate. Committees meet as and when necessary, throughout the year, and submit Reports of these meetings to the Kirk Session. We have 10 constituted Committees (see previous page).

#### Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed by 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 of every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The General Assembly of October 2020 endorsed the **Five Marks of Mission**, agreeing that for the Church to be fit for purpose in the 21st Century, these five marks must be evidenced at local, regional and national levels. They are:

- **TELL** - to proclaim the Good News of the Kingdom
- **TEACH** - to teach, baptise and nurture new believers
- **TEND** - to respond to human need by loving service
- **TRANSFORM** - to seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation
- **TREASURE** - to strive to safeguard the integrity of creation and sustain and renew the life of the earth

#### Activities and Performance

The membership roll of Mormond West Parish Church is currently 474 Communicant members. We have 5 adherents and a further 149 members on the Supplementary Roll.

We have an average of 48 persons attending each Sunday, in Strichen.

## Trustees' Annual Report Year ending 31st December 2024 (cont)

### TELL

Weekly Sunday morning worship is held at 10.00am in Strichen.

Additional monthly services of worship take place in New Pitsligo and Tyrie (while we retain responsibility for these church buildings). 3.00pm or 6.00pm on the 1st Sunday of the month (Tyrie) and 2.00pm on the second Wednesday of the month (New Pitsligo).

We deliver a variety of styles of worship accompanied by modern praise audio-visuals, live musicians or the church organ. Our weekly Worship Service, in Strichen, is recorded and shared via social media (Facebook) and our Church website.

We also worship and create a presence outside of our buildings, beyond Sundays: our Minister is involved in School Assemblies at all 3 of our Parish Primary Schools, we hold Easter Morning worship at Strichen Lake (which is open to all) and create displays out front, in public view eg. the illuminated cross on our Church building and the Holy Week crucifix and tomb.

### TELL → TEACH

We have established Boy's Brigade Companies in both Strichen and New Pitsligo. The object of the companies is: 'The advancement of Christ's Kingdom among boys and the promotion of Obedience, Discipline, Self-Respect and all that tends towards a true Christian manliness'.

Both companies are involved in a wide variety of activities to suit the age and stage of the boys across 6 key areas: get active; get adventurous; get creative; get into the bible; get involved; and get learning.

**1st Strichen Boys Brigade Company** has been active in Strichen since 1977, operating 3 sections with 32 boys and 7 registered leaders. Meeting in the Ritchie Hall on Friday evenings, between October and March.

**1st New Pitsligo Boys Brigade Company** has been active in New Pitsligo since 1973, operating 3 sections with 40 boys, 5 registered leaders and 2 registered helpers. Meeting in the Village Hall on Thursday evenings, between September and June, utilising the programme supplied by the Boys Brigade.

We started MW Youth Challenge, this year, running activities over 3 evenings in the October school break. The Youth were also involved in this year's filmed 'Nativity'.

We ran a successful ALPHA course, open to and attended by people from our extended Parish Grouping (which included some non-church participants).

We were host to a 'Dreams & Visions' course – delivered by external providers and open to participants beyond our own Congregation.

We continue to promote and encourage attendance at events such as The Filling Station Buchan and Refuel.

### TEND

The Sharing Larder continues to operate – 3 days a week. Open for 1 hour, manned by our volunteers and open to all. The Sharing Larder also provides supplies to our Strichen Primary School's Breakfast Club which supports a number of children two days per week.

We continue to support some local families with fortnightly food + household parcels and in partnership with the New Pitsligo Sharing Larder and Maud Community Trust, we were able to contribute to the provision of Christmas Hampers, to those in need in our communities.

## **Trustees' Annual Report Year ending 31st December 2024 (cont)**

We are registered as an official Warm Space promoting out outreach services as below:

Our Café Retreat (in the Church Hall, Strichen) is well attended, with numbers steadily increasing. This operates on the third Thursday of the month, from 2pm to 4pm.

We are in our second winter of providing twice monthly 'Soups On' lunches - open to all providing homemade, nutritious lunch in a friendly and welcoming atmosphere. Those attending are mostly from Strichen with a couple of people who travel from New Pitsligo. Numbers are fairly low and we continue to consider how to encourage greater attendance. Connections are being strengthened with the Co-op and NHS Grampian bringing health and wellbeing information to share, promote and signpost people to additional sources of support

Our Green Room - formerly our creche which was no longer in use, was refurbished and repurposed creating a 'Warm Space' with digital technology in place and we provide support for anyone requiring assistance to access online resources etc. Initial openings were poorly attended. The space is available during any of our opening times, it was used by parents during our Summer Breakfast Club and we're continuing to explore how to encourage more use. The space does provide a comfortable place for prayer groups, church meetings, and when the Minister is meeting bereaved families.

Breakfast Club - Over summer 2024 we provided a Breakfast Club for primary aged children to ensure provision continued when schools were closed during the holidays. Breakfasts were available twice a week for the holiday duration. Parents welcomed a quiet moment in our Green Room whilst their children had breakfast. On average 6 children attended twice weekly.

### **TEND → TRANSFORM**

Mormond West Parish Church Afternoon Guild has a membership of 21 and meets in Strichen Church Hall on the last Friday of September to April inclusive, at 2.00pm

Speakers are invited to present their interpretations of the Guild theme and topic. Members are encouraged to support Aberdeenshire North Guilds Together meetings and activities. Monies from fund raising events are given to the Church General Fund and Guild Projects.

The Guild is an integral part of the Christian commitment and overall life of Mormond West Parish Church.

We participate in Christian Aid Week and the Blythswood Shoebox Appeal, annually.

This year we have also raised awareness of and supported the work of Mary's Meals and Aberdeen Cyrenians.

### **TREASURE**

Part of the work of The Sharing Larder is to reduce waste and encourage users to make better environmental choices. It provides a means for the community to share excess produce grown and use up produce which would otherwise be thrown away. Produce comes to us from our local Co-op and Morrisons stores. It also benefits from donations of items from church members, community groups (in both Strichen and Tyrie), our neighbouring Episcopal Church and members of the public.

The Sharing Larder Team in Strichen have begun to work more closely with The Sharing Larder in New Pitsligo this year. (This operates within the Primary School and is not run by the church).

We currently recycle and compost around all our church buildings.

We are in the process of improving our energy efficiency - we have made some improvements to our heating system and are working towards improving the insulation in the Hall.

**Trustees' Annual Report**  
**Year ending 31st December 2024 (cont)**

**Financial Review**

The principle source of income for Mormond West Church is the regular offerings of its members. The 2024 offerings were up on those of 2023 by £14051. Freewill offerings (non-Gift Aid) were up from the 2023 figure by £2970 to £8322 (£5352). Gift Aid donations were up on the 2023 figure by £10125 to £41954 (£31829). Ordinary offerings (Open Plate) were up on the 2023 figure by £957 to £3133 (£2176). Total Gift Aid claimed was up on the 2023 figure by £2627 to £11247 (£8620). Total donations in 2024 amounted to £240 general donations and £200 from Strichen School. In addition, 3rd party collections amounted to £1763 (£2141 in 2023).

**Reserves Policy**

It is the Trustees' policy to hold approximately 4 months worth of expenditure in the General Fund, including the designated fund shown in Receipts and Payments Account Note 2. At the year ending 31st December 2024 Mormond West Parish Church held unrestricted cash funds of £34001 of which £34001 will be used as working capital to meet any immediate financial outlays likely to arise, e.g., building maintenance costs. Regular monetary commitments such as Buildings and Public Liability insurance costs, heating and lighting, Minister's stipend monthly payments to the General Trustees in Edinburgh and manse direct debit Council Tax bills also have to be paid, as well as office administrative costs, plus salaries to the organist, secretary and cleaner.

The Designated Fabric Fund of £2615 held in deposit with the General Trustees in Edinburgh, can be accessed if need be. This fund however, is left to generate a small amount of interest which is used to meet ongoing expenditure.

The Bruce Bequest Fund which at 31st December 2024 stood at £4778 is administered by the Kirk Session and is solely used to fund initiatives for the wellbeing of those who used to be known as 'the poor of the parish'. The George Phillips Bequest Fund which was used to benefit those in need in the area of the former parish of Tyrie, was closed due to the small balance in the account and there having been no beneficiaries in recent years.

**Heritable Property**

The Trustees hold title to the following properties

- i. Tyrie Church Hall
- ii. 11.25ha of farmland or thereby known as Manse Farm

**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient details 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 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

Minister

26/03/2025  
Date:

**Independent Examiner's Report to the Trustees of Mormond West Parish Church**

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 7 to 15.

**Respective responsibilities of Trustees and Examiner**

The charity trustees consider that an independent examination is needed under Section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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 present 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 proper understanding of the accounts to be reached.

..... Date: 26/03/25 .....

**Mormond West Parish Church**  
**Receipts and Payments Account**  
**Year ending 31st December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>Receipts</b>	<b>Note 3</b>				
Donations	£65,884			£65,884	£52,355
Legacies				£0	£0
Bank & Deposit Interest				£0	£0
Investment Income	£400			£400	£233
	<u>£66,284</u>	<u>£0</u>	<u>£0</u>	<u>£66,284</u>	<u>£52,588</u>
Claim from Kingsville Trust				£0	£559
Rental of Premises/Glebes	£8,525			£8,525	£5,255
Grants		£5,028		£5,028	£5,455
Cons. Fabric Fund				£0	£0
Transfer of Union Balance - New Pitsligo	£11,842	£23,181	£7,774	£42,797	£0
Other Receipts	£3,814	£23		£3,837	£4,248
<b>Total Receipts-General Account</b>	<u>£90,465</u>	<u>£28,232</u>	<u>£7,774</u>	<u>£126,471</u>	<u>£68,105</u>
Guild	£2,748			£2,748	£2,339
Bruce Bequest		£871		£871	£422
Resilience Group		£3,217		£3,217	£2,499
AVA Grant paid to General Fund in error					£8,150
	<u>£2,748</u>	<u>£4,088</u>	<u>£0</u>	<u>£6,836</u>	<u>£13,410</u>
<b>TOTAL RECEIPTS</b>	<u>£93,213</u>	<u>£32,320</u>	<u>£7,774</u>	<u>£133,306</u>	<u>£81,515</u>
<b>Payments</b>	<b>Note 4</b>				
Costs of Generating Funds	£234			£234	£225
Charitable Activities	£83,927			£83,927	£59,370
Other Payments	£4,517			£4,517	£4,402
CoS Winter Support Grant		£5,528		£5,528	
Community Café		£432		£432	
<b>Total Payments-General Account</b>	<u>£88,678</u>	<u>£5,960</u>	<u>£0</u>	<u>£94,638</u>	<u>£63,997</u>
Guild	£1,375			£1,375	£669
Bruce Bequest		£2,440		£2,440	£200
Resilience Group		£8,118		£8,118	£3,272
	<u>£1,375</u>	<u>£10,558</u>	<u>£0</u>	<u>£11,933</u>	<u>£4,141</u>
<b>TOTAL PAYMENTS</b>	<u>£90,053</u>	<u>£16,518</u>	<u>£0</u>	<u>£106,570</u>	<u>£68,138</u>
<b>Excess of Receipts over Payments for the year before transfers</b>	£3,160	£15,802	£7,774	£26,736	£13,377
<b>Transfer Between Funds</b>	<b>Note 5</b>				
	£7,053	-£7,053		£0	
<b>Excess of Receipts over Payments for the year</b>	<u>£10,213</u>	<u>£8,749</u>	<u>£7,774</u>	<u>£26,736</u>	<u>£13,377</u>

**Mormond West Parish Church**  
**Statement of Balances**  
**Year ending 31st December 2024**

STATEMENT of BALANCES	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>Bank &amp; Deposit Balances</b> <b>See Note 2</b>					
Bank & Deposit Balances B/F	£27,806	£20,722	£	£48,528	£35,151
<b>Movement in Year:</b>					
Excess of receipts over payments for the year	£3,160	£15,802	£7,775	£26,737	£13,377
Transfer between funds	£7,053	-£ 6,779	-£274	£	
	<u>£38,019</u>	<u>£29,745</u>	<u>£7,501</u>	<u>£75,265</u>	<u>£48,528</u>

**Investment at Market Value**

Church of Scotland Investors  
Trust  
Growth Fund

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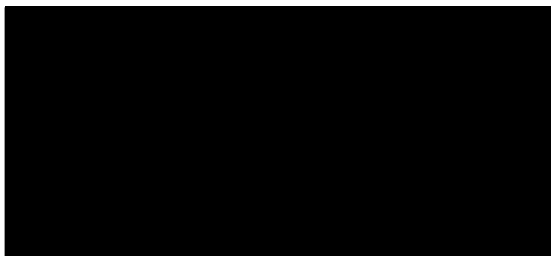
**Assets**

Gift Aid Receivable	<u>£11,247.00</u>				<u>£6,692.00</u>
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**Liabilities**

The Accounts were approved by the Kirk Session on 9th March 2025

For and on behalf of the Kirk Session



Minister

Treasurer

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts

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

During the year the Minister received reimbursement of expenses totalling **£2942**  
The Minister's stipend is paid directly by the Church of Scotland General Trustees in Edinburgh.

#### In Addition

During the year Church Secretary's salary totalled **£3989** and the Church Cleaner's salary totalled **£1384**

#### 2. Movement of Funds

MOVEMENT of FUNDS	At 1st January 2024	Receipts	Payments	Transfers	At 31st December 2024
<b>Unrestricted Funds</b>					
Designated Fabric Fund	£2,615	£0	£0	£0	£2,615
Mormond West Guild Fund	£1,627	£2,748	£1,375	-£1,600	£1,400
General Fund - Strichen & Tyrie	£23,564	£74,227	£85,483	£8,653	£20,961
General Fund - New Pitsligo		£16,238	£3,195		£13,043
	<b>£27,806</b>	<b>£93,213</b>	<b>£90,053</b>	<b>£7,053</b>	<b>£38,019</b>
<b>Restricted Funds</b>					
Bruce Bequest Fund	£3,945	£422	£2,440	£2,851	£4,778
Bruce Bequest Fund - Pitsligo		£2,577	£0	-£2,577	£0
Community Café (Music) (in G Acc)	£455	£23	£432		£46
Cos Winter Support Grant (in G Acc)	£5,000	£528	£5,528		£0
Vallenfall Grant (in G Acc)	£0	£3,000	£0		£3,000
Resilience Group	£3,172	£3,217	£8,118	£8,650	£6,921
AVA Grant Paid to General Fund in Error	£8,150			-£8,150	£0
Pitsligo Legacy Fund		£21,053		-£21,053	£0
Pitsligo Legacy Fund (in G Acc)				£15,000	£15,000
Gen. GS Davidson Trust Fund		£7,501			£7,501
Gen. GS Davidson Trust Fund Interest		£274		-£274	£0
Aberdeenshire Council Food Fund		£1,500		-£1,500	£0
	<b>£20,722</b>	<b>£40,095</b>	<b>£16,518</b>	<b>-£7,053</b>	<b>£37,246</b>
<b>TOTAL FUNDS</b>	<b>£48,528</b>	<b>£133,308</b>	<b>£106,571</b>	<b>£0</b>	<b>£75,265</b>

#### Purposes of Designated Funds

The Designated Fabric Fund is a fixed sum of £5464 held on deposit by the Church of Scotland Investors' Trust in Edinburgh, and accessible, if required, by the Trustees for maintenance of Mormond West Church Property.

#### Purposes of Restricted Funds

The Bruce Bequest Fund is administered by the Kirk Session, and is used solely to fund initiatives for the benefit of the poor of Strichen and Tyrie Parish.

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts (cont)

#### 3. Analysis of Receipts

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>ANALYSIS of RECEIPTS</b>					
<b>Donations</b>					
FWO Scheme (Non Gift Aid)	£8,322			£8,322	£5,352
Gift Aid Donations	£41,954			£41,954	£31,829
Ordinary Offerings (Open Plate)	£3,133			£3,133	£2,176
<i>Other Offerings, Donations, etc</i>	£240			£240	£0
Tax received on gift aid	£11,247			£11,247	£8,620
<b>Other Receipts</b>	£1			£1	
<b>Other Donations</b>				£0	£3,715
Strichen School	£200			£200	£150
Community Café	£787	£23		£810	£968
Other				0	
	<b>£65,884</b>	<b>£23</b>	<b>£0</b>	<b>£65,907</b>	<b>£52,810</b>
<b>Activities for Generating Funds</b>	£0	£0	£0	£0	£0
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Bank &amp; Deposit Interest</b>					
Virgin Money Acc. [REDACTED]					
Ge S Davidson Trust Fund Account					
Bruce Bequest Acc. No [REDACTED]					
Bank of Scotland Acc. [REDACTED]					
C of S Deposit Fund Interest					
	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>Investment Income</b>					
C of S Growth Fund Dividend	£400			£400	£233
	<b>£400</b>	<b>£0</b>	<b>£0</b>	<b>£400</b>	<b>£233</b>
<b>Rental of Premises</b>					
Rent paid for use of Strichen and Tyrie Churches Glebes	£8,525			£8,525	£5,255
	<b>£8,525</b>	<b>£0</b>	<b>£0</b>	<b>£8,525</b>	<b>£5,255</b>
<b>Transfer of Union Balance</b>					
	£11,842	£23,181	£7,774	£42,797	£0
	<b>£11,842</b>	<b>£23,181</b>	<b>£7,774</b>	<b>£42,797</b>	<b>£0</b>

**Other Receipts**

Life and Work	£42		£42	£42
Electricity Refunds of Direct Debits	£41		£41	£150
Miscellaneous	£521		£521	£377
Kings Trust			£0	£559
Wedding and Funerals	£3,210		£3,210	£1,610
New Pitsligo Church Contribution			£0	£2,069
Bruce Bequest			£0	£0
Grants		£5,028	£5,028	£5,000
Consolidated Fabric Fund				
	<u>£3,814</u>	<u>£5,028</u>	<u>£0</u>	<u>£8,842</u>
<b>Total Receipts (General Account)</b>	<b>£90,465</b>	<b>£28,232</b>	<b>£7,774</b>	<b>£126,471</b>
Guild	£2,748		£2,748	£2,339
Bruce Bequest		£871	£871	£422
Resilience Group		£3,217	£3,217	£2,499
AVA Grant Paid to General Fund in Error			£0	£8,150
	<u>£2,748</u>	<u>£4,088</u>	<u>£0</u>	<u>£6,836</u>
Receipts Balances Total	<u>£93,213</u>	<u>£32,320</u>	<u>£7,774</u>	<u>£133,307</u>

#### 4. Analysis of Payments

ANALYSIS of PAYMENTS	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>Costs of Generating Funds</b>					
Offering Envelopes	<u>£234</u>			<u>£234</u>	<u>£225</u>
<b>Charitable Activities</b>					
Ministries & Mission Allocation	£42,071			£42,071	£29,818
Presbytery Dues	£2,178			£2,178	£471
Minister's Expenses	£2,942			£2,942	£1,793
Pulpit Supplies	£543			£543	£491
Other Staffing Costs	£5,373			£5,373	£3,941
Fabric Repairs & Maintenance	£4,409			£4,409	£3,318
Manse Fabric & Maintenance	£3,840			£3,840	£1,118
Council Tax	£3,048			£3,048	£2,978
Heat and Light	£11,089			£11,089	£7,481
Insurance	£6,909			£6,909	£5,674
Church Office Expenses & Phone	£1,154			£1,154	£1,812
Organ & Music	£0			£0	£70
Printing, Stationery & Postage	£371			£371	£405
	<u>£83,928</u>	<u>£0</u>	<u>£0</u>	<u>£83,928</u>	<u>£59,370</u>
<b>Other General Accounts Expenses</b>					
Gifts	£130			£130	£30
Life and Work	£42			£42	£42
Cleaning	£189			£189	£1,512
Glebe Expenses	£800			£800	£800
CCLI Licences	£314			£314	£293
Community Café	£568	£432		£1,000	£95
Gardening	£576			£576	£522
Donations	£500			£500	£500
Other Expenses/Payments	£1,398			£1,398	£248
Audio/Visual Equipment	£0			£0	£360
Cos Winter Support Grant		£5,528		£5,528	£0
	<u>£4,516</u>	<u>£5,960</u>	<u>£0</u>	<u>£10,476</u>	<u>£4,402</u>
<b>Total Payments (General Account)</b>	<u>£88,678</u>	<u>£5,960</u>	<u>£0</u>	<u>£94,638</u>	<u>£63,997</u>
Strichen & Tyrie Guild	£1,375			£1,375	£669
Bruce Bequest		£2,440		£2,440	£200
Resilience Group		£8,118		£8,118	£3,272
<b>Total Payment</b>	<u>£90,053</u>	<u>£16,518</u>	<u>£0</u>	<u>£106,571</u>	<u>£68,138</u>

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts (cont)

#### 5. The New Pitsligo Legacy Fund Account

The Pitsligo Legacy Fund Account was closed and the monies transferred to the General Account. The Kirk Session agreed that £15000 be designated to Fabric and the balance for general purposes.

#### 6. Ministers' 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 & 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 £31642 and the maximum stipend (in the first and subsequent years of service) £38884

#### 7. Collections for Third Parties

	2024	2023
Collections for 3rd parties		
Christian Aid	£635.00	£920.00
MacMillan	£681.00	£0.00
Mary's Meals	£241.00	£0.00
Aberdeen Cyrenians	£236.00	£367.00
Refuel		£127.00
MCR Pathways		£153.00
	<hr/>	<hr/>
	£1,793.00	£1,567.00

# Mormond West Parish Church

## Statement of Balances

### Notes to the Accounts (cont)

#### 8 Investments

	2024		2023
<b>DEPOSIT FUND</b>			
<b>1 Fabric Fund</b>	£3,595.00		£3,595.00
<b>1 General Purposes</b>	Market Value		Market Value
Church of Scotland Investors Growth Fund 350 units @ £6.38 per unit (Cost £195.56)	    <u>£2,233.00</u>	Church of Scotland Investors Growth Fund 350 units @ £5.83 per unit (Cost £195.56)	    <u>£2,040.50</u>
<b>2 Fabric Fund</b>			
Church of Scotland Investors Growth Fund 800 units @ £6.38 per unit (Cost £400.00)	    <u>£5,104.00</u>	Church of Scotland Investors Growth Fund 800 units @ £5.83 per unit (Cost £400.00)	    <u>£4,664.00</u>
<b>3 General Purposes</b>	Market Value		Market Value
Church of Scotland Investors Growth Fund 280 units @ £6.38 per unit (Cost £184.45)	    <u>£1,786.40</u>	Church of Scotland Investors Growth Fund 280 units @ £5.83 per unit (Cost £184.45)	    <u>£1,632.40</u>
<b>4 Fabric Fund</b>			
Church of Scotland Investors Growth Fund 150 units @ £6.38 per unit (Cost £266.25)	    <u>£957.00</u>	Church of Scotland Investors Growth Fund 150 units @ £5.83 per unit (Cost £266.25)	    <u>£874.50</u>
<b>TOTAL BALANCES</b>	    <u><b>£10,080.40</b></u>		    <u><b>£9,211.40</b></u>

Due to unification of Strichen & Tyrie Parish Church and New Pitsligo Parish on 1st January 2024 the 2023 balances include New Pitsligo's balance

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

	2024 £	2023 £
<b>CONSOLIDATED FABRIC FUND</b>		
<b>CAPITAL ACCOUNT</b>		
Cost of units at 31 December	£92,656.20	£92,965.20
Market value of units at 31 December)	£141,638.08	£133,717.68
<b>REVENUE ACCOUNT</b>		
Credit Balance at 31 December	£20,160.20	£14,949.99
<b>TEMPORARY ACCOUNT</b>		
Debit Balance as at 31st December	-£2,356.00	£0.00
<b>INDIVIDUAL FUNDS - KING'S TRUST</b>		
<b>Expendable</b>		
Cost of units at 31 December	£18,276.21	£0.00
Market value of units at 31 December	£18,276.21	£0.00
<b>Permanent Endowment</b>		
Cost of units at 31 December	£9,401.35	£9,401.35
Market value of units at 31 December	£91,042.60	£83,194.10

In the 2022 Financial Statements, the investments were shown using unit cost rather than the market value. Investments should have been shown as market value as per The Charities Accounts (Scotland) 2006, Schedule 3, Part 1 6(c)

During the year, the Consolidated Capital Investment Mixed Fund was transferred to the General Trustees – Capital by the General Trustees of the scheme.