

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 1st 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 14th 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

Signed:

24th March 2026

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
Receipts					
Donations	£66,360			£66,360	£65,884
Legacies	£1,000			£1,000	£0
Bank & Deposit Interest				£0	£0
Investment Income	£372			£372	£400
	£67,732	£0	£0	£67,732	£66,284
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	
Total Receipts-General Account	£93,558	£8,598	£0	£102,156	£126,471
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	
	£12,759	£1,552	£0	£14,311	£6,836
TOTAL RECEIPTS	£106,317	£10,150	£0	£116,467	£133,307
Payments					
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
Total Payments-General Account	£89,384	£11,598	£0	£100,982	£94,638
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	
	£6,568	£4,195	£0	£10,763	£11,933
TOTAL PAYMENTS	£95,952	£15,793	£0	£111,745	£106,571

Excess of Receipts over Payments for the year before transfers		<i>£10,365</i>	<i>-£5,643</i>	<i>£0</i>	<i>£4,722</i>	<i>£26,736</i>
Transfer Between Funds	Note 5	<i>£18,942</i>	<i>-£18,942</i>		<i>£0</i>	
Excess of Receipts over Payments for the year		<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					
Bank & Deposit Balances See Note 2					
Bank & Deposit Balances B/F	£38,019	£29,745	£7,501	£75,265	£48,528
 Movement in Year:					
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

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

Minister

Linda Gibb

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
Unrestricted Funds					
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
	£38,019	£106,318	£95,952	£18,942	£67,327
Restricted Funds					
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
	£37,246	£10,149	£15,793	-£18,942	£12,660
TOTAL FUNDS	£75,265	£116,467	£111,745	£0	£79,987

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

	Unrestricted Funds 2025	Restricted Funds 2025	Endowme nt Funds 2025	Total 2025	Total 2024
ANALYSIS of RECEIPTS					
Donations					
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
	£67,360	£0	£0	£67,360	£65,907
Activities for Generating Funds	£0	£0	£0	£0	£0
	£0	£0	£0	£0	£0
Bank & Deposit Interest					
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					
	£0	£0	£0	£0	£0
Investment Income					
C of S Growth Fund Dividend	£372			£372	£400
	£372	£0	£0	£372	£400
Rental of Premises					
Rent paid for use of Strichen and Tyrie Churches Glebes	£8,525			£8,525	£8,525
	£8,525	£0	£0	£8,525	£8,525
Transfer of Union Balance					£42,797
	£0	£0	£0	£0	£42,797
Other Receipts					

3. Analysis of Receipts

Life and Work			£0	£42
Refunds of Direct Debits	£8,923		£8,923	£41
Miscellaneous Income	£55		£55	£521
Kings Trust	£4,723		£4,723	£0
Wedding and Funerals	£3,600		£3,600	£3,210
Grants		£8,598	£8,598	£5,028
Consolidated Fabric Fund				
	£17,301	£8,598	£0	£25,900
				£8,842
Total Receipts (General Account)	£93,558	£8,598	£0	£102,157
				£126,471
Guild	£2,358		£2,358	£2,748
Bruce Bequest		£1,044	£1,044	£871
Resilience Group	£432		£432	£3,217
CoSMOH	£9,970		£9,970	£0
GS Davidson Trust Fund		£508	£508	
	£12,759	£1,552	£0	£14,311
				£6,836
Receipts Balances Total	£106,318	£10,150	£0	£116,468
				£133,307

4. Analysis of Payments

	Unrestricted Funds 2025	Restricted Funds 2025	Endowme nt Funds 2025	Total 2025	Total 2024
ANALYSIS of PAYMENTS					
Costs of Generating Funds					
Offering Envelopes	£234			£234	£234
Charitable Activities					
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
	£86,004	£0	£0	£86,004	£83,928
Other General Accounts Expenses					
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	
	£3,146	£11,598	£0	£14,745	£10,476
Total Payments (General Account)	£89,384	£11,598	£0	£100,982	£94,638
Strichen & Tyrie 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	£0
Total Payment	£95,952	£15,793	£0	£111,745	£106,571

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
DEPOSIT FUND			
1 Fabric Fund	£3,595.00		£3,595.00
1 General Purposes	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>
2 Fabric Fund			
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>
3 General Purposes	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>
4 Fabric Fund			
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>
TOTAL BALANCES	<u>£10,870.40</u>		<u>£10,080.40</u>

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

	2025 £	2024 £
CONSOLIDATED FABRIC FUND		
CAPITAL ACCOUNT		
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
REVENUE ACCOUNT		
Credit Balance at 31 December	£23,373.76	£20,160.20
TEMPORARY ACCOUNT		
Debit Balance as at 31st December	-£3,828.70	-£2,356.00
INDIVIDUAL FUNDS - KING'S TRUST		
Expendable		
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
PERMANENT ENDOWMENT		
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.