

New Deer St Kane's Church of Scotland

Scotland · Charity number SC007917

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1917-08-13
Register	View on the OSCR register

Contact

Address	Ardmorn Castle Road Maud Peterhead AB42 4RL
Website	www.stkanes.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Church provides religious support in the small village of New Deer along with weekly Church Services in conjunction with our linked charge of Maud & Savocho alternating monthly. The New Deer Services are held in the Church Centre now that the Church building is sold. The Church Centre is used for various Church activities such as all meetings, Boy's Brigade, Mainly Music etc. There is also The Mustard Seed Cafe within the Centre open from Monday to Friday each week with paid staff and volunteers.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£121,274	£131,312	-	3
2024-12-31	£126,877	£138,254	-	2
2023-12-31	£124,535	£127,273	-	2
2022-12-31	£111,208	£131,713	-	2
2021-12-31	£94,456	£87,472	-	2
2020-12-31	£80,784	£105,131	-	2

New Deer St Kane's Church of Scotland

Scotland - Charity number SC007917

Accounts

The Church of Scotland

New Deer St Kane's Church of Scotland

**CONGREGATIONAL ACCOUNTS
2025**

Congregation Ref No: 342034

Scottish Charity Number – SC007917

Number of Members on Roll – 198

RECEIPTS AND PAYMENTS ACCOUNTS

Trustees' Annual Report

Year ended 31 December 2025

The trustees present the annual report and accounts for the New Deer St Kane's Church for the year ended 31 December 2025

Reference and Administrative Information

Charity Name: New Deer St Kane's Church of Scotland
Charity Registration Number: SC 007917
Congregation Reference No: 342034
Contact Address: Ardmorn
Castle Road
Maud
Peterhead AB42 4RL

Trustees

Kirk Session

Alasdair Brodie
Anne Dickinson
Andrew Elphinstone
Wilma Elphinstone
Grace Greig
Sandra Jackson
Robert McLean
Ann-Marie Taylor

Congregational Board

Anne Milne

Principal Office-bearers

Minister : Rev. Aileen McFie
Session Clerk : Wilma Elphinstone
Clerk to the Board : Wilma Elphinstone
Church Treasurer : Grace Greig

Independent Examiner

Michael McDonald
Oakdene
Bayview Crescent
BANFF
AB45 1EH

Bank

Royal Bank of Scotland,
62 Broad Street
Fraserburgh
AB43 9AS

Trustees' Annual Report (Continued) – Year ended 31st December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

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 the 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.

Organisational Structure

The Congregational Board is chaired by the Minister/Interim Moderator and meets five times a year. It is responsible for finance and property matters with certain responsibilities delegated to the Property Committee as appropriate. The Kirk Session is responsible for the spiritual affairs within the Church and meets in joint session meetings along with Maud and Savoch Kirk Session five times a year.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church it has a distinctive call and "duty" to bring the ordinances of religion to the people in every parish in Scotland. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

In seeking to advance Christ's Kingdom in the parish, the main service of Public Worship is held at 10-30am every Sunday alternating each month between St Kane's Church Centre and our linked church of Maud and Savoch Church of Scotland. The sacrament of Holy Communion is held twice a year in each church with elders from each church taking part in the sacrament.

The Mustard Seed Café is located within the Centre building and is open to the public five days a week from 10am-3-30pm and is run by two paid members of staff and a team of volunteers.

The Charity bowl within the Mustard Seed Café continues to raise funds and supports a different charity each month.

The café also provides Funeral Teas, which is entirely staffed by volunteers from within the community.

Fellowship and Worship in St Kane's continues with the Men's Breakfast meeting monthly on a Saturday morning. Foodie Favorites resumed in the autumn with an increased number of people eager to pick up some new cookery ideas. 1st New Deer Boys Brigade meets on a Monday night in term time September through to May. Guild meets monthly also from September to May. A Hope Explored study group ran for three weeks at the start of the year.

Trustees' Annual Report (Continued) – Year ended 31st December 2025

Achievements and Performance:

The number worshipping regularly on Sunday mornings averages 35. There were five funerals, four of which were members. We have had no weddings or new members, but we did have a baptism at the end of summer. The Prayer App has continued to support the Prayer Group who are meeting weekly on Wednesday mornings and in addition, a Church Chat App has kept both congregations up to date with events throughout the year. In July members from both churches worked together to host an outreach tent at New Deer Show providing a welcome cup of tea, Christian literature and activities for the children. The Sunday morning service took place within the tent. In August families from both New Deer and Maud enjoyed an all-age picnic in the church grounds in Maud after the morning service. The Harvest Thanksgiving service was held in St Kane's Church Centre with a fantastic display of fresh produce and tinned products. Donations were accepted for the fresh produce, and the money received, along with the dry stores, went to the local food bank, to which generous donations continue to be received via our collection basket throughout the year.

A Mainly Music pilot was trialed for parents, babies & toddlers, and a grant was applied for and successfully awarded from Seeds for Growth for funds to buy resources to enable the group to start up in the new year.

New Deer Remembrance Service was held in St Kane's Church Centre which was supported well by members of the local community. The Royal British Legion, Boys Brigade, Guides and Brownies all took their part in laying wreaths at the war memorial and flag bearing during the parade. An appeal for people to knit poppies for displaying on Remembrance Sunday was hugely successful, and hundreds were knitted and crocheted by members of the Guild, the community and members of the public near and far. These were displayed on the War Memorial and the Cemetery gates as well as in different areas within the Church Centre including around the World War One and Two memorial plaques which were removed from the church building and rehung in the main worship hall.

Guild and Boy's Brigade dedication service was held during Sunday morning worship in September this started the Guild season seeing some new members attending and enjoying a variety of interesting speakers at their meetings all under the theme "Living Stones". In addition, members have been attending meetings with other Guilds in the area extending fellowship and friendship. The Boy's Brigade began their meetings in September on a Monday night with nine children attending, working through their goals Get Active, Get Creative, Get into the Bible, Get Learning and Getting involved which has seen them participate in both physical and mentally active games. They enjoyed ringing the church bell and playing the church organ and putting their baking skills to the test, they have explored stories within the bible and discussed what the passages meant to them in their lives. They also had a visit from a first responder, a trip to Waulkmill Menagerie Petting Farm and Ten pin bowling. A fundraising pancake morning was held in February which saw the boys using their waitering skills by taking orders and serving the members of the community who came along to support the event.

The Kirk Shoppie was held again in May and October, raising a considerable amount of money each time and continuing to be a valuable event within the community with regular customers coming from neighboring parishes.

We continue to support our twinned church in M'Buka Malawi by raising funds at an Afternoon Tea event organized by the Twinning Committee this event is always well supported by both churches.

On the 8th of August 2025 the New Deer Church building was sold, all New Deer St Kane's Church worship now takes place within St Kane's Church Centre. Therefore the beautiful Christmas tree had to be relocated under the Church Centre canopy to help light up the village and for church members and members of the public to hang wooden baubles in memory of departed loved ones. This year the church joined the community in a ceremony for switching on the village lights after the Christmas Parade had completed its journey around the village, everyone was then invited to share refreshments and enjoy some Carol Singing in the Church Centre.

The Family Christmas Eve Service in the Church Centre saw around seventy people attend our early evening worship with many different families taking part in retelling the Christmas Story through drama, music, fun and fellowship.

Trustees' Annual Report (Continued) – Year ended 31st December 2025

Financial Review

The Church Building was sold on the 8th of August 2025 for the sum of £70,000. After legal fees and incidental outlays, the sum of £64,730 is held in the Consolidated Fabric Fund in Edinburgh.

The Mitchell Fund, amounting to £2,700, which was for the upkeep of the organ within the Church has been transferred to the Fabric Fund with the permission of OSCR. We are still waiting for a decision on the Cooper Fund, amounting to £3,811, which is for the upkeep of the Church Clock.

The main source of Church income is members' offerings and gift aid tax recovered, which was in total £2,218 less than last year. However, the Giving Day this year brought in £2,350 which covered this loss. The Church received a grant of £1,000 from Seeds for Growth to help with the start of Mainly Music in the Church.

The Glebe left a profit of £3,625. We acknowledge with thanks the voluntary work involved in farming the Glebe.

Fabric costs of £3,015 covered routine maintenance to Centre, Manse and Church. There was also lift, alarm and fire extinguisher services. This leaves the Fabric Account with a closing balance of £9,036 which includes income of £288 from bank interest and investments along with the £2,700 from the Mitchell Fund.

Mustard Seed Café income was £3,238 more than last year with Centre room lets, funeral teas and miscellaneous items showing a decrease of £413. The Kirk Shoppie raised £4,179 for the Centre. Expenditure increased by £7,871, mainly due to increased staffing costs, with the Centre ending the year with a loss of £2,507. Centre electricity and telephone amounting to £5,789 along with central heating oil costs of £3,675 were covered by the Revenue Account as the Centre now includes the Minister's office and is also used for Church services since the closure of the Church building.

Total Funds on 31st December 2025 are £54,163, an overall decrease of £10,038 from last year.

Reserves Policy

It is the Trustees Policy to hold reserves of approximately six months' expenditure including Designated Funds. At the year end the Church held unrestricted cash funds of £42,369 of which £9,278 has been designated to the Fabric Fund for general maintenance of Church Centre and Manse and £444 has been designated for the Guild. The balance of £32,647 will be used for General Expenditure in the Church Centre. The Church also held Restricted Funds of £10,685 and Endowment Funds of £1,110 which have been provided for the purposes specified on page 9.

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,

Wilma Elphinstone

Wilma Elphinstone
Session Clerk

Date... 9.03.2026

**New Deer St Kane's Church of Scotland
SC007917**

Independent Examiner's Report to the Trustees of New Deer St Kane's Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity 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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.


.....
Michael McDonald

**Oakdene
Bayview Crescent
BANFF
AB45 1EH**

Date.....*21-3-26*.....

New Deer St Kane's Church of Scotland

Receipts and Payments Account

Year ended 31st December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
<u>Receipts</u>	Note					
Donations	3	28,283.07	660.00		28,943.07	29,465.88
Activities for Generating Funds	"	85,867.80	715.00		86,582.80	83,147.44
Bank & Deposit interest	"	94.83	43.45		138.28	315.38
Investment income	"	1,139.58	113.22	326.40	1,579.20	1,579.20
		<u>115,385.28</u>	<u>1,531.67</u>	<u>326.40</u>	<u>117,243.35</u>	<u>114,507.90</u>
Legacy		-			-	10,000.00
Seeds for Growth Grant/Mainly Music		1,000.00			1,000.00	-
Other Receipts	"	2,668.14	363.00		3,031.14	2,368.88
		<u>119,053.42</u>	<u>1,894.67</u>	<u>326.40</u>	<u>121,274.49</u>	<u>126,876.78</u>
<u>Total Receipts</u>						
<u>Payments</u>						
Charitable activities	4	45,554.02	1,692.45	-	47,246.47	64,467.98
Costs of generating Funds	"	84,066.21	-		84,066.21	73,785.99
		<u>129,620.23</u>	<u>1,692.45</u>		<u>131,312.68</u>	<u>138,253.97</u>
Excess/(Deficit) of Receipts over Payments for the year		(10,566.81)	202.22	326.40	(10,038.19)	(11,377.19)
<u>Transfers</u>		2,700.69	36.00	(2,736.69)		
Excess/(Deficit) of Receipts over Payments for the year		<u>(7,866.12)</u>	<u>238.22</u>	<u>(2,410.29)</u>	<u>(10,038.19)</u>	<u>(11,377.19)</u>

New Deer St Kane's Church of Scotland

Statement of Balances

Year ended 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward at 1/1/25	50,234.66	10,446.75	3,520.02	64,201.43	75,578.62
Movement in year:					
Excess of Receipts over Payments for the year	(7,866.12)	238.22	(2,410.29)	(10,038.19)	(11,377.19)
Bank & deposit balances c/f 31/12/25	<u>42,368.54</u>	<u>10,684.97</u>	<u>1,109.73</u>	<u>54,163.24</u>	<u>64,201.43</u>

Investments at market value

		£	£
Total at 31st Dec.'25	2632 Units Church of Scotland Income Fund@£11.39/unit	29,978.48	29,109.92
Cost of Investments		26,593.96	26,593.96

Not included in Statement of Balances: Dingwall-Fordyce Legacy - Stipend Contributions paid direct to the Minister (included in the amount paid by Edinburgh) - 60units of Church of Scotland Trust

	2025 £	2024 £
<u>Other Assets</u>		
Gift Aid Tax Receivable Nov/Dec	£ 599.50	£ 302.00
G A S D S Tax Receivable Nov/Dec	£ 196.05	£ 117.75
Mustard Seed Cafe Stock	£ 1,841.80	£ 1,136.78
Glebe Barley	£ 3,750.00	£ 3,091.20
	<u>£ 6,387.35</u>	<u>£ 4,647.73</u>

The accounts were approved by the Kirk Session and Financial Board on 9th March 2026

For and on behalf of the Kirk Session and Financial Board

Wilma Elphinstone

Session Clerk

Wilma Elphinstone

Clerk to the Board

Grace W. Georgy

Treasurer

New Deer St Kane's Church of Scotland
Notes to the Accounts 2025

1.Trustee Remuneration and Related Party Transactions

During the year 1 trustee received £747.37 in total for reimbursement of expenses incurred.

2. Movements in Funds

		At 1 Jan			At 31 Dec	
		2025	Receipts	Payments	Transfers	2025
		£	£	£	£	£
Unrestricted funds						
General Fund		22,441.63	39,503.70	45,056.06		16,889.27
Church Centre Fund		18,264.80	78,081.19	80,588.86		15,757.13
Designated Fabric Fund		9,036.47	555.60	3,014.53	2,700.69	9,278.23
Designated Guild Fund		491.76	912.93	960.78		443.91
		<u>50,234.66</u>	<u>119,053.42</u>	<u>129,620.23</u>	<u>2,700.69</u>	<u>42,368.54</u>
Restricted funds						
Charities Fund		4,858.47	468.30			5,326.77
George Walker Outreach Fund	T.F.	720.54	353.45	632.45	36.00	477.54
Cooper Fund		3,803.98	7.92			3,811.90
Malawi		1,063.76	1,065.00	1,060.00		1,068.76
		<u>10,446.75</u>	<u>1,894.67</u>	<u>1,692.45</u>	<u>36.00</u>	<u>10,684.97</u>
Endowment funds						
Milne Trust		-	19.80		(19.80)	-
Dr B C Forbes Trust	T.F.	-	16.20		(16.20)	-
E J Stuart	T.F.	522.51	9.58			532.09
Mitchell Bequest	T.F.	2,456.75	243.94		(2,700.69)	-
J.Walker Bequest	T.F.	192.46	12.48			204.94
J.Horne Bequest	T.F.	348.30	24.40			372.70
		<u>3,520.02</u>	<u>326.40</u>		<u>(2,736.69)</u>	<u>1,109.73</u>
Total Funds		<u>64,201.43</u>	<u>121,274.49</u>	<u>131,312.68</u>	<u>0.00</u>	<u>54,163.24</u>

Purposes of Designated Funds

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

Guild Fund: The Trustees have set aside funds for use by the Guild.

Purposes of Restricted Funds

Charities Fund: This fund which includes Bruce Bequest monies to be used for anyone in the Parish experiencing hardship.

George Walker Outreach: This fund to be used for local outreach including relevant books and materials for youth.

Malawi: this fund is periodically transferred to M'buka CCAP school account

Purposes of Endowment Funds

Income from the Milne Trust to be transferred to Youth Work in George Walker Fund.

Income from the Cooper Trust for the upkeep of the clock in the Church Tower.

Income from the Dr B C Forbes Trust to be transferred to Youth Work in George Walker Fund

Mrs E J Stuart Fund - interest to be used for the upkeep of gravestone.

Mitchell Bequest - organ fund now transferred to Fabric -authorised by OSCR

John Walker Bequest - interest to be used for the upkeep of gravestone.

John Horne Bequest - interest to be used for the upkeep of gravestone.

New Deer St Kane's Church of Scotland

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£

3. Analysis of Receipts**Donations**

Rev.	Gift Aid Donations/GASDS	18,830.36		18,830.36	20,235.08
"	Gift Aid Tax/GASDS Rec.	4,360.91		4,360.91	5,130.20
"	Ordinary Offerings/Donations	2,556.00		2,556.00	2,599.50
"	Giving Day +Tax rec.	2,350.00		2,350.00	-
Trust Fund	GASDS		310.00	310.00	
Malawi	Donations/Café Charity Bowl		350.00	350.00	1,161.20
Guild	Guild Offerings	185.80		185.80	339.90
		<u>28,283.07</u>	<u>660.00</u>	<u>28,943.07</u>	<u>29,465.88</u>

Activities for Generating Funds

Rev	Glebe/Barley/Arable Aid/Let of Grass	7,730.45		7,730.45	6,654.53
Malawi	Afternoon Tea/Cake		715.00	715.00	715.00
Ch.Centre	Mustard Seed Café Income	65,523.15		65,523.15	62,285.41
"	Funeral Teas/Groups	6,300.00		6,300.00	7,030.00
	Room Lets	1,438.50		1,438.50	1,288.50
"	Kirk Shoppie	4,179.00		4,179.00	4,600.00
"	Sale of Jam/Books	266.20		266.20	474.00
Guild	Coffee Morning,House Drive, etc.	430.50		430.50	100.00
		<u>85,867.80</u>	<u>715.00</u>	<u>86,582.80</u>	<u>83,147.44</u>

Bank Interest

F.F.	Fabric Account	88.20		88.20	240.36
Trust Fund	G Walker Outreach Fund		43.45	43.45	59.71
Guild	Guild Account	6.63		6.63	15.31
		<u>94.83</u>	<u>43.45</u>	<u>138.28</u>	<u>315.38</u>

Investment Income

Rev	Scott Legacy	989.40		989.40	989.40
"	Investments	102.78		102.78	102.78
Charities	Investments C of S Inc Fund 1,4,6		105.30	105.30	105.30
Rev	Milne Trust (Sunday Club)			19.80	19.80
"	Cooper Trust		7.92	7.92	7.92
Fabric	C of Scot Income Fund 7(E J Beaton)	47.40		47.40	47.40
Trust Fund	C.of Scot Income Fund 8 & 2			306.60	306.60
		<u>1,139.58</u>	<u>113.22</u>	<u>326.40</u>	<u>1,579.20</u>

Other Receipts

Rev.	Legacy - A P Watt (2024)	-		-	10,000.00
"	SeedsforGrowth Grant/ Mainly Music	1,000.00		1,000.00	-
"	Wedding & Funerals	400.00		400.00	700.00
"	Life & Work/Photocopying/Books	1,183.80		1,183.80	1,097.10
Centre	Donation for Display Boards/Misc	374.34		374.34	
Fabric	Sale of Chairs & Clock	420.00		420.00	
Charities	Bruce Bequest		363.00	363.00	303.00
Guild	Membership/FLC	290.00		290.00	268.78
		<u>3,668.14</u>	<u>363.00</u>	<u>-</u>	<u>12,368.88</u>

Total Receipts

119,053.42	1,894.67	326.40	121,274.49	126,876.78
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New Deer St Kane's Church of Scotland

Unrestricted

Restricted

Endowment

Funds
2025Funds
2025Funds
2025Total
2025Total
2024

£

£

£

£

£

Analysis of Payments**4.Charitable Activities**

Rev. A/C	Ministries & Mission Contribution	23,517.00			23,517.00	22,682.00
"	Less: Transition Funding	(2,848.00)			(2,848.00)	-
"	Less: Endowment Income	(1,664.00)			(1,664.00)	(1,688.00)
"	Less: Glebe Rent	(667.00)			(667.00)	(1,234.00)
"	Presbytery dues	1,201.00			1,201.00	975.00
"	Minister's Travel	747.37			747.37	417.58
"	Pulpit supply	51.75			51.75	409.60
"	Organists Fees	700.00			700.00	775.00
"	Manse /Council Tax/Phone	2,159.36			2,159.36	2,120.57
"	Manse & Centre Fabric	205.44			205.44	189.15
"	Insurance - Church & Centre	3,950.48			3,950.48	5,862.69
"	Heat and light	1,127.19			1,127.19	3,412.47
"	Office-photocopying,stat, postage	1,529.88			1,529.88	1,769.66
"	Life & Work/FWO Books	200.29			200.29	344.83
"	Copyright/Website Licence	786.85			786.85	852.30
"	Centre Overheads	5,789.24			5,789.24	4,823.10
"	Heating Oil Church Centre	3,675.19			3,675.19	3,738.94
"	Mainly Music'25 (Outreach'24)	199.00			199.00	221.00
"	Signs/Frames etc (Display Boards'24)	79.65			79.65	170.54
"	Misc.-Communion Wine etc.	210.17			210.17	460.49
Malawi	Funds forwarded		1,060.00		1,060.00	2,000.00
Cooper	Clock Repair- Cooper Fund	-			-	187.20
Ch.Centre	Fabric Repairs & Renewals	627.85			627.85	264.36
Fabric	Church Masonry rep/Fire Exting.	778.46			778.46	763.20
"	Centre Boiler/Alarm/Lift Repairs	2,009.03			2,009.03	13,573.44
"	Manse Repairs	227.04			227.04	-
Trust.F.	G.Walker-ND Show Stand/Printing		632.45		632.45	160.86
Guild	Guild Capitation Fees/Pres. Dues	162.00			162.00	216.00
"	Guild Projects paid to Edinburgh	600.00			600.00	1,000.00
"	Guild Exp/Speakers/FLC/AGM	198.78			198.78	
		<u>45,554.02</u>	<u>1,692.45</u>	<u>-</u>	<u>47,246.47</u>	<u>64,467.98</u>

5.Fund-raising Activities

Rev. A/C	Glebe Expenses	4,105.20			4,105.20	1,332.72
Ch.Centre	HMRC/Salaries/Pensions	51,698.30			51,698.30	43,756.91
"	Café supplies	22,616.16			22,616.16	20,913.46
"	Cafe Maintenance & Equipment	1,519.23			1,519.23	3,024.20
"	Waste & Water Charges/Gas	2,282.11			2,282.11	2,055.92
"	Cleaning & Janitorial supplies	1,679.84			1,679.84	1,270.71
"	Training/Disclosure (Card Pay '24)	153.60			153.60	488.58
"	Misc.(Volunteers Meal/Staff Gift '24)	11.77			11.77	443.80
"	Electricity and Tel.	-			-	499.69
		<u>84,066.21</u>	<u>-</u>	<u>-</u>	<u>84,066.21</u>	<u>73,785.99</u>

Total Payments129,620.231,692.45-131,312.68138,253.97

New Deer St Kane's Church of Scotland

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433; and the maximum stipend (in the 5th and subsequent years of service) £39,856.

	2025	2024
	£	£
Blythswood Shoe Boxes	-	55.00
Poppy Scotland	179.17	132.50
Malawi Afternoon Tea/Donations	1,065.00	1,876.20
	<u>1,244.17</u>	<u>2,063.70</u>

8. Mustard Seed Café Charity Bowl

	2025	2024
	£	£
January		
Aberdeenshire Foodbank	75.00	
CHAS		65.00
February		
Friends of Culsh	95.00	
CLAN		145.00
March		
Grampian MS Society	72.00	
New Deer Friendship Club		99.00
April		
New Deer School	80.00	
Dial-A-Bus		124.00
May		
Moderator's Challenge	100.00	
Friends of Anchor		162.00
June		
Mary's Meals	64.00	
Christian Aid		133.25
July		
Mary's Meals	104.00	
ND Comm Assoc - Defibrillator		132.00
August		
Breast Cancer Awareness	98.00	
Malawi		101.20
September		
Malawi	110.00	
New Deer School Eco Garden		147.80
October		
TASH - Ukraine Refugees	80.00	
Hyperbaric Unit Aberdeen		84.00
November		
CHAS	92.00	
Aberdeenshire Foodbank		75.00
December		
CHAS	40.00	
Bairnecessities		80.00
	<u>1,010.00</u>	<u>1,348.25</u>

9. Memorandum Appendix - Funds held in Edinburgh

50 Consolidated Fabric Fund - Rev	£ 440.51	£ (2.33)
56 Consolidated Fabric Fund - Cap(II)	£ 64,153.20	£ -
85 Temporary Funds	£ 137.00	£ -

New Deer St Kane's Church of Scotland

Scotland - Charity number SC007917

Accounts

The Church of Scotland

New Deer St Kane's Church of Scotland

**CONGREGATIONAL ACCOUNTS
2024**

Congregation Ref No: 342034

Scottish Charity Number – SC007917

Number of Members on Roll – 208

RECEIPTS AND PAYMENTS ACCOUNTS

Trustees' Annual Report

Year ended 31 December 2024

The trustees present the annual report and accounts for the New Deer St Kane's Church for the year ended 31 December 2024

Reference and Administrative Information

Charity Name: New Deer St Kane's Church of Scotland

Charity Registration Number: SC 007917

Congregation Reference No: 342034

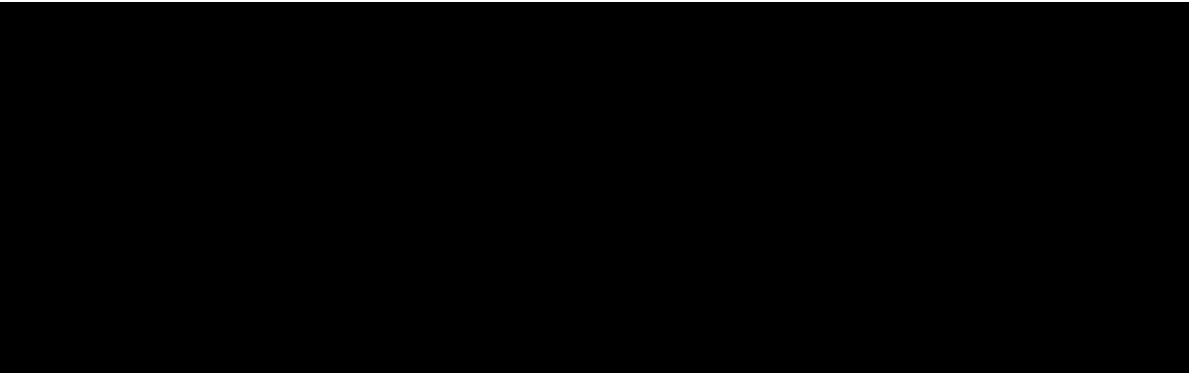
Contact Address: Ardmorn
Castle Road
Maud
Peterhead AB42 4RL

Trustees

Kirk Session

Left Kirk Session

Congregational Board



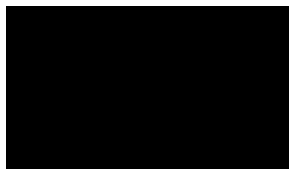
Principal Office-bearers

Minister :

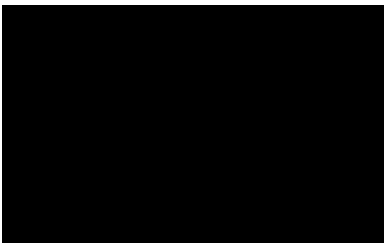
Session Clerk :

Clerk to the Board :

Church Treasurer :



Independent Examiner



Bank

Royal Bank of Scotland,
62 Broad Street
Fraserburgh
AB43 9AS

Trustees' Annual Report (Continued) – Year ended 31st December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

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 the 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.

Organisational Structure

The Congregational Board is chaired by the Minister/Interim Moderator and meets five times a year. It is responsible for finance and property matters with certain responsibilities delegated to the Property Committee as appropriate. The Kirk Session is responsible for the spiritual affairs within the Church and meets in joint session meetings along with Maud and Savocho Kirk Session five times a year.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church it has a distinctive call and "duty" to bring the ordinances of religion to the people in every parish in Scotland. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

In seeking to advance Christ's Kingdom in the parish, the main service of Public Worship is held at 10-30am every Sunday alternating each month between St Kane's Church or adjacent Church Centre and our linked church of Maud and Savocho Church of Scotland. Since the last morning worship service was held on the 29th September 2024 the congregation now meet in St Kane's Church Centre. The sacrament of Holy Communion is held twice a year in each church with elders from each church taking part in the sacrament.

The Mustard Seed Café is located within the Centre building and is open to the public five days a week from 10am-3-30pm and is run by two paid members of staff and a team of volunteers. The Charity Bowl within the Mustard Seed Café continues to raise funds and supports a different charity each month. The café also provides Funeral Teas, which is entirely staffed by volunteers from within the community.

Fellowship and Worship in St Kane's continues with the Men's Breakfast meeting monthly on a Saturday morning. Foodie Favorites resumed in the autumn with an increased number of people eager to pick up some new cookery ideas. Café Church has taken a break over the winter months, but it is hoped it will restart in the spring next year. 1st New Deer Boys Brigade began their meeting in September meeting on a Monday Night with seven children attending, they have had a visit from a veterinary nurse, a trip to Fyvie Castle, enjoying a walk around the lake and finishing with a picnic. A fundraising pancake morning was held in February which saw the boys take orders and serve it was well supported by the community.

Trustees' Annual Report (Continued) – Year ended 31st December 2024

Achievements and Performance:

The number worshipping regularly on Sunday mornings averages 35. There were 6 funerals, 5 of which were members. We have had no weddings, new members or baptisms this last year. The Prayer App has continued to support the Prayer Group who are meeting weekly on Wednesday nights at 7pm from April to September and 10am from October through to March and in addition, a Church Chat App has kept both congregations up to date with events throughout the year. In July members from both churches worked together and hosted an outreach tent at New Deer Show providing a welcome cup of tea, Christian Literature and activities for the children also the Sunday worship took place within the tent. In August families from both New Deer and Maud enjoyed a picnic in the church grounds in Maud after morning worship service. An Afternoon Tea was well attended raising funds for our twinned church over in M'Buka, Malawi. Harvest Thanksgiving service was held in Maud Church with a fantastic display of fresh and tinned products. The fresh products were sold, and the money received, along with the dry stores, went to the local food bank. For the first time the Remembrance Service at New Deer was held in St Kane's Church Centre which was supported well by members of the local community, the British Legion, Boys Brigade, Anchor Boys, Guides and Brownies all took their part in laying wreaths and flag bearing. A Guild dedication service was held in Church in September after which monthly meetings resumed. A very successful outing took place in June. Members of New Deer Guild met with all local Guilds to tour Ellon Castle Gardens followed by lunch in the New Inn Hotel. This was a great success and very well attended. Numbers have kept up; a variety of speakers have been enjoyed, and a Guild WhatsApp now keeps members up to date. The Kirk Shoppie was held again in May and October, raising a considerable amount of money each time. Food Bank collections have continued throughout the year. A Hope and Light service was held in Maud Church at the beginning of November recognizing our loss of loved ones.

A five-day event was held in the last week in September celebrating the activities and celebrations which have taken place over the years in the New Deer St Kane's church building before it closed for Sunday Morning Worship Services. On displays were photos and memorabilia of Youth Work, Boys Brigade, Christenings, Weddings, Malawian Outreach, Guild, Royal British Legion and a History corner including past Session photographs. The final morning worship service took place on Sunday 29th September 2024 after which the Session past and present processed with symbols of our worship behind a piper over to the Church Centre to symbolize the beginning of our new place of worship.

There was a beautiful Christmas tree outside the Church to help light up the village and for church members and members of the public to hang baubles in memory of departed loved ones. This year the church joined the Community in a ceremony for switching on the village lights after the Christmas parade had completed its journey around the village ending with photographs in the school playground. Refreshments were provided and the evening was finished with some Carol Singing in the Church Centre. Around seventy people attended our first Family Christmas Eve Service in the Church Centre with many different families taking part retelling the Christmas Story through drama, music, fun and fellowship

Trustees' Annual Report (Continued) – Year ended 31st December 2024

Financial Review

The main source of Church income is members' offerings and gift aid tax recovered, which was in total £4,208 less than last year. This loss was partly reflected in that there was no Giving Day this year owing to the closure of the Church building. The Church received a legacy of £10,000 from the estate of the late Mr. A P Watt.

The Glebe left a profit of £3,967 compared to £1,366 last year (invoice of £1,355 for seed and barley received after year end). We acknowledge with thanks the voluntary work involved in farming the Glebe.

Fabric costs of £14,337 covered major repair to Centre Roof, repairs to Manse roof and Church roof inspection. There was also lift, alarm and fire extinguisher servicing and decorating of the Minister's office in the Centre. This leaves the Fabric Account with a closing balance of £9,036 which includes an income of £288 from bank interest and investments.

Mustard Seed Café income was £400 more than last year with Centre room lets, funeral teas and miscellaneous items showing a decrease of £4,004. The Kirk Shoppie raised £4,600 for the Centre. Expenditure increased by £3,742 with the Centre ending the year with a profit of £2,960. Centre electricity and telephone amounting to £4,823 along with central heating oil costs of £3,739 were covered by the Revenue Account as the Centre now includes the Minister's office and is also used for Church services since the closure of the Church building.

Total Funds at 31st December 2024 are £64,201 an overall decrease of £11,377.

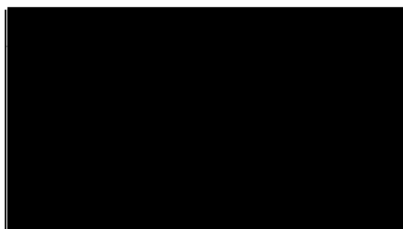
Reserves Policy

It is the Trustees Policy to hold reserves of approximately six months' expenditure including Designated Funds. At the year end the Church held unrestricted cash funds of £50,234 of which £9,036.47 has been designated to the Fabric Fund for general maintenance of Church, Centre and Manse and £492 has been designated for the Guild. The balance of £40,706 will be used for General Expenditure in Church and Centre. The Church also held Restricted Funds of £10,447 and Endowment Funds of £3,520 which have been provided for the purposes specified on page 9.

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,



Date.....25/02/2025

**New Deer St Kane's Church of Scotland
SC007917**

Independent Examiner's Report to the Trustees of New Deer St Kane's Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity 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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

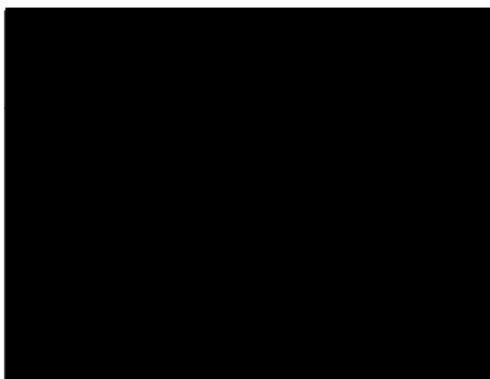
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Date... 2-3-25

New Deer St Kane's Church of Scotland

Receipts and Payments Account

Year ended 31st December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	
<u>Receipts</u>						
Donations	3	28,304.68	1,161.20		29,465.88	33,666.38
Activities for Generating Funds	"	82,432.44	715.00		83,147.44	86,335.01
Bank & Deposit interest	"	255.67	59.71		315.38	360.68
Investment income	"	1,139.58	113.22	326.40	1,579.20	1,316.00
		112,132.37	2,049.13	326.40	114,507.90	121,678.07
Legacy		10,000.00			10,000.00	-
Other Receipts	"	2,065.88	303.00		2,368.88	2,857.12
<u>Total Receipts</u>		124,198.25	2,352.13	326.40	126,876.78	124,535.19
<u>Payments</u>						
Charitable activities	4	62,119.92	2,348.06		64,467.98	55,654.63
Costs of generating Funds	"	73,785.99	-		73,785.99	71,618.09
		135,905.91	2,348.06	-	138,253.97	127,272.72
Excess/(Deficit) of Receipts over Payments for the year		(11,707.66)	4.07	326.40	(11,377.19)	(2,737.53)
<u>Transfers</u>			36.00	(36.00)		-
Excess/(Deficit) of Receipts over Payments for the year		(11,707.66)	40.07	290.40	(11,377.19)	(2,737.53)

New Deer St Kane's Church of Scotland

Statement of Balances

Year ended 31st December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward at 1/1/24	61,942.32	10,406.68	3,229.62	75,578.62	78,316.15
Movement in year:					
Excess of Receipts over Payments for the year	(11,707.66)	40.07	290.40	(11,377.19)	(2,737.53)
Bank & deposit balances c/f 31/12/24	<u>50,234.66</u>	<u>10,446.75</u>	<u>3,520.02</u>	<u>64,201.43</u>	<u>75,578.62</u>

Investments at market value

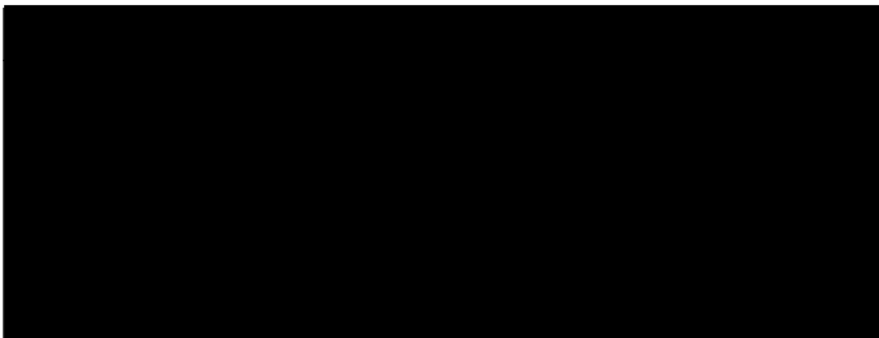
		£	£
Total at 31st Dec.'24	2632 Units Church of Scotland Income Fund@£11.06/unit	29,109.92	28,846.72
Cost of Investments		26,593.96	26,593.96

Not included in Statement of Balances: Dingwall-Fordyce Legacy - Stipend Contributions paid direct to the Minister
(included in the amount paid by Edinburgh) - 60units of Church of Scotland Trust

	2024	2023
	£	£
<u>Other Assets</u>		
Gift Aid Tax Receivable	£ 302.00	£ 372.00
G A S D S Tax Receivable	£ 117.75	£ 140.00
Mustard Seed Cafe Stock	£ 1,136.78	£ 1,214.22
Glebe Barley & Straw less Seed/Fertiliser	£ 3,091.20	£ 3,364.50
	<u>£ 4,647.73</u>	<u>£ 5,090.72</u>

The accounts were approved by the Kirk Session and Financial Board on 25th February 2025

For and on behalf of the Kirk Session and Financial Board



New Deer St Kane's Church of Scotland
Notes to the Accounts 2024

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee received £417.58 in total for reimbursement of expenses incurred.

2. Movements in Funds

		At 1 Jan				At 31 Dec
		2024	Receipts	Payments	Transfers	2024
		£	£	£	£	£
Unrestricted funds						
General Fund		22,568.68	47,508.59	47,635.64		22,441.63
Church Centre Fund		15,304.52	75,677.91	72,717.63		18,264.80
Designated Fabric Fund		23,085.35	287.76	14,336.64		9,036.47
Designated Guild Fund		983.77	723.99	1,216.00	-	491.76
		<u>61,942.32</u>	<u>124,198.25</u>	<u>135,905.91</u>		<u>50,234.66</u>
Restricted funds						
Charities Fund		4,450.17	408.30			4,858.47
George Walker Outreach Fund	T.F.	785.69	59.71	160.86	36.00	720.54
Cooper Fund		3,983.26	7.92	187.20		3,803.98
Malawi		1,187.56	1,876.20	2,000.00		1,063.76
		<u>10,406.68</u>	<u>2,352.13</u>	<u>2,348.06</u>	<u>36.00</u>	<u>10,446.75</u>
Endowment funds						
Milne Trust		-	19.80		(19.80)	-
Dr B C Forbes Trust	T.F.	-	16.20		(16.20)	-
E J Stuart	T.F.	512.93	9.58			522.51
Mitchell Bequest	T.F.	2,212.81	243.94			2,456.75
J.Walker Bequest	T.F.	179.98	12.48			192.46
J.Horne Bequest	T.F.	323.90	24.40			348.30
		<u>3,229.62</u>	<u>326.40</u>		<u>(36.00)</u>	<u>3,520.02</u>
Total Funds		<u>75,578.62</u>	<u>126,876.78</u>	<u>138,253.97</u>	<u>-</u>	<u>64,201.43</u>

Purposes of Designated Funds

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

Guild Fund: The Trustees have set aside funds for use by the Guild.

Purposes of Restricted Funds

Charities Fund: This fund which includes Bruce Bequest monies to be used for anyone in the Parish experiencing hardship.

George Walker Outreach: This fund to be used for local outreach including relevant books and materials for youth.

Malawi: this fund is periodically transferred to M'buka CCAP school account

Purposes of Endowment Funds

Income from the Milne Trust to be transferred to Youth Work in George Walker Fund.

Income from the Cooper Trust for the upkeep of the clock in the Church Tower.

Income from the Dr B C Forbes Trust to be transferred to Youth Work in George Walker Fund

Mrs E J Stuart Fund - interest to be used for the upkeep of gravestone.

Mitchell Bequest - interest to be used for the upkeep of the organ.

John Walker Bequest - interest to be used for the upkeep of gravestone.

John Horne Bequest - interest to be used for the upkeep of gravestone.

New Deer St Kane's Church of Scotland

		Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
3. Analysis of Receipts						
Donations						
Rev.	Gift Aid Donations/GASDS	20,235.08			20,235.08	19,916.05
"	Gift Aid Tax/GASDS Rec.	5,130.20			5,130.20	6,173.93
"	Ordinary Offerings/Donations	2,599.50			2,599.50	3,277.50
"	Giving Day +Tax rec.	-			-	2,805.00
G Walker	Café Church Donations	-			-	401.00
Malawi	Donations/Café Charity Bowl		1,161.20		1,161.20	842.00
Guild	Guild Offerings	339.90			339.90	250.90
		<u>28,304.68</u>	<u>1,161.20</u>		<u>29,465.88</u>	<u>33,666.38</u>
Activities for Generating Funds						
Rev	Glebe/Barley/Arable Aid/Let of Grass	6,654.53			6,654.53	7,780.67
Malawi	Afternoon Tea		715.00		715.00	733.00
Ch.Centre	Mustard Seed Café Income	62,285.41			62,285.41	61,885.09
"	Funeral Teas/Groups	7,030.00			7,030.00	10,490.75
"	Room Lets	1,288.50			1,288.50	1,580.50
"	Kirk Shoppie	4,600.00			4,600.00	2,440.00
"	Sale of Trolley/Jams/Picture Comm	474.00			474.00	725.00
Guild	Coffee Morning	100.00			100.00	700.00
		<u>82,432.44</u>	<u>715.00</u>		<u>83,147.44</u>	<u>86,335.01</u>
Bank Interest						
F.F.	Fabric Account	240.36			240.36	295.32
Trust Fund	G Walker Outreach Fund		59.71		59.71	46.30
Guild	Guild Account	15.31			15.31	19.06
		<u>255.67</u>	<u>59.71</u>		<u>315.38</u>	<u>360.68</u>
Investment Income						
Rev	Scott Legacy	989.40			989.40	824.50
"	Investments	102.78			102.78	85.64
Charities	Investments C of S Inc Fund 1,4,6		105.30		105.30	87.86
Rev	Milne Trust (Sunday Club)			19.80	19.80	16.50
"	Cooper Trust		7.92		7.92	6.60
Fabric	C of Scot Income Fund 7(E J Beaton)	47.40			47.40	39.50
Trust Fund	C.of Scot Income Fund 8 & 2			306.60	306.60	255.50
		<u>1,139.58</u>	<u>113.22</u>	<u>326.40</u>	<u>1,579.20</u>	<u>1,316.00</u>
Other Receipts						
Rev.	Legacy - A P Watt	10,000.00			10,000.00	-
"	Wedding & Funerals	700.00			700.00	1,400.00
"	Life & Work/Photocopying/Books	1,097.10			1,097.10	828.12
Charities	Bruce Bequest		303.00		303.00	303.00
Guild	Membership/Donation	268.78			268.78	326.00
		<u>12,065.88</u>	<u>303.00</u>		<u>12,368.88</u>	<u>2,857.12</u>
Total Receipts		<u>124,198.25</u>	<u>2,352.13</u>	<u>326.40</u>	<u>126,876.78</u>	<u>124,535.19</u>

New Deer St Kane's Church of Scotland

Unrestricted Restricted Endowment

		Funds 2024	Funds 2024	Funds 2024	Total 2024	Total 2023
		£	£	£	£	£
Analysis of Payments						
4.Charitable Activities						
Rev. A/C	Ministries & Mission Contribution	22,682.00			22,682.00	25,452.00
"	Less: Endowment Income	(1,688.00)			(1,688.00)	(1,706.00)
"	Less: Glebe Rent	(1,234.00)			(1,234.00)	(634.00)
"	Presbytery dues	975.00			975.00	345.00
"	Minister's Travel	417.58			417.58	480.00
"	Pulpit supply	409.60			409.60	332.05
"	Organists Fees	775.00			775.00	655.00
"	Manse /Insur/Council Tax/Phone	2,120.57			2,120.57	1,674.28
"	Church & Centre Fabric	189.15			189.15	226.80
"	Insurance - Church & Centre	5,862.69			5,862.69	5,539.90
"	Heat and light	3,412.47			3,412.47	1,260.61
"	Office-photocopying,stat, postage	1,769.66			1,769.66	1,561.33
"	Life & Work/FWO Books	344.83			344.83	420.82
"	Copyright/Website Licence	852.30			852.30	878.29
"	Centre Overheads	4,823.10			4,823.10	3,988.92
"	Heating Oil Church Centre	3,738.94			3,738.94	5,417.38
"	Outreach (BB's First Aid Course)	221.00			221.00	825.00
"	Display Boards (Projector '23)	170.54			170.54	669.83
"	Misc.	460.49			460.49	149.65
Malawi	Funds forwarded		2,000.00		2,000.00	1,500.00
Cooper	Clock Repair- Cooper Fund		187.20		187.20	170.40
Ch.Centre	Fabric Repairs & Renewals	264.36			264.36	1,603.59
Fabric	Church Roof Inspection	763.20			763.20	546.01
"	Centre Roof rep/Lifts/Office/Pat. Test	13,573.44			13,573.44	2,235.30
Trust.F.	G.Walker-Print/Stat/Café Ch		160.86		160.86	574.47
Guild	Guild Capitation Fees/Pres. Dues	216.00			216.00	288.00
"	Guild Projects paid to Edinburgh	1,000.00			1,000.00	1,200.00
"	Crossreach				-	-
		62,119.92	2,348.06	-	64,467.98	55,654.63
5.Fund-raising Activities						
Rev. A/C	Glebe Expenses	1,332.72			1,332.72	4,246.50
Ch.Centre	HMRC/Salaries/Pensions	43,756.91			43,756.91	42,311.32
"	Café supplies	20,913.46			20,913.46	21,216.60
"	Cafe Maintenance & Equipment	3,024.20			3,024.20	-
"	Waste & Water Charges/Gas	2,055.92			2,055.92	1,027.32
"	Cleaning & Janitorial supplies	1,270.71			1,270.71	1,394.82
"	Card payment charges	488.58			488.58	881.28
"	Volunteers Meal/Staff Gift	443.80			443.80	540.25
"	Electricity and Tel.	499.69			499.69	-
		73,785.99	-	-	73,785.99	71,618.09
Total Payments		135,905.91	2,348.06	-	138,253.97	127,272.72

New Deer St Kane's Church of Scotland

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642; and the maximum stipend (in the 5th and subsequent years of service) £38,884.

	2024	2023
	£	£
7.Collections for Third Parties		
Blythwood Shoe Boxes	55.00	-
Poppy Scotland	132.50	180.00
Malawi Afternoon Tea/Donations	1,876.20	842.00
	2,063.70	1,022.00

8.Mustard Seed Café Charity Bowl

	2024	2023
	£	£
January		
CHAS	65.00	
Malawi		120.00
February		
CLAN	145.00	
Scottish Air Ambulance		114.00
March		
New Deer Friendship Club	99.00	
New Deer School		183.00
April		
Dial-A-Bus	124.00	
Peterhead Prison Chaplaincy		120.00
May		
Friends of Anchor	162.00	
UCAN		175.00
June		
Christian aid	133.25	
Christian Aid		118.00
July		
ND Comm Assoc - Defibrillator	132.00	
Vasculitis UK		131.00
August		
Malawi	101.20	
Bairnecessities		135.00
September		
New Deer School Eco Garden	147.80	
Versus Arthritis		125.00
October		
Hyperbaric Unit Aberdeen	84.00	
Malawi		125.00
November		
Aberdeenshire Foodbank	75.00	
Malawi		117.00
December		
Bairnecessities	80.00	
Bairnecessities		93.00
	1,348.25	1,556.00

9.Memorandum Appendix

Transferred to 45 Account with General Trustees in Edinburgh

Consolidated Fabric Fund - Rev (held in Edinburgh)-allocation of interest - Glebe

£	-	£	590.23
-£	2.33		