



The Church of Scotland



West Gordon (Alford, Strathdon, Rhynie) Parish Church

Congregation No. 311912

Scottish Charity No. SC007979

Accounts for the Year Ended 31 December 2025

Church of Scotland West Gordon (Alford, Strathdon, Rhynie) Parish Church

Reference and Administration Information

Charity Name: West Gordon (Alford, Strathdon, Rhynie) Parish Church
Contact Address: Main Street, Alford, Aberdeenshire. AB33 8AD
Charity Registration Number: SC007979
Congregational Reference No: 311912

Principal Office-bearers

Minister: Reverend Jeliase Mutimbairi
Session Clerk: Somersal Shepley
Church Treasurer: Jennifer Bycroft

Trustees – (Kirk Session Members)

| | |
|------------------------------------|---|
| Barrett, Richard | MacPherson, James |
| Barrett, Sandra | Middler, Sandy |
| Barron, Elizabeth | Mortimer, Jean |
| Beverly, Phyllis | Mutimbairi, Jeliase (inducted 27.11.2025) |
| Bruce, Kenneth | Pate, Margaret (resigned 12.05.2025) |
| Bycroft, Jennifer | Pratt, Jill |
| Dunn, Jean | Shanks, Nick |
| Ferguson, Anne | Shepley, Somersal |
| Ferguson, Ronald | Thomson, Margaret |
| Glass, Peter (resigned 08.07.2025) | Trayner, Irene (resigned 08.07.2025) |
| Gordon, George | Vickers, Linda |
| Grant, Colin (resigned 12.02.2025) | Vickers, Stephen (died 04.03.2025) |
| Kemp, Alice (resigned 08.07.2025) | Webber, Alison |
| Kinnon, Alastair | Webber, Mike |
| Kinnon, John | Whyte, Sue |
| Macdonald, Ria | Wilson, Janet |

Independent Examiner

Mr Stephen Milne
30 Bingham Road West
Milltimber
Aberdeenshire
AB13 0JB

Banker

Royal Bank of Scotland plc
Queens Cross Branch
40 Albyn Place
Aberdeen
AB10 1YN

Introduction

West Gordon Parish Church (Alford, Strathdon, Rhynie) is a member of the Church of Scotland, a Christian organisation, whose central administration offices are at 121 George Street, Edinburgh, EH2 4YN.

The administrative structure is governed on the basis of courts, with each court having developed committees to further their activities. The General Assembly is the highest court of the Kirk at national level.

Congregational Leadership

Formed in September 2023, following implementation of the changes brought about by the Presbytery Mission Plan structured within the remit of the Presbytery of the North East and Northern Isles (NENI), of which West Gordon forms part, our congregation is staffed by a full time MDS post, designated Parish Assistant, in addition to a full time Minister of Word and Sacrament. This Assistant post is held by Rev. Simon Crouch. Previously being a locum minister, operating within one part of our congregation and having lived in our area for many years, Simon provides continuity, invaluable experience and local knowledge.

Following the retirement of our previous minister, our Congregation sought and ultimately successfully appointed a new minister with the suitable skills to lead us on our exciting, new spiritual journey together.

During November 2025 as part of this appointment, a wonderful service of admission was held within Alford Church, led by representatives of NENI, to celebrate and welcome our new minister, the Reverend Jeliase Mutimbairi, into our Charge.

Previously an Assistant Minister in Eyemouth within the Scottish Borders, albeit early days, Jeliase has settled in well to the change in geography and congregational diversity, becoming known to and accepted by our members.

2025 therefore for us, culminated as being a significant year in the life of our Church.

Congregational Management

The Kirk Session is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and currently comprises 26 Elders. The members of the Kirk Session (Elders) are the Charity Trustees with the Kirk Session jointly representing the Congregational (Finance) Board.

The Eldership is of mixed sex with most of the Elders being over 60 years of age and retired. Elders are chosen from the congregational membership and considered to hold relevant gifts and skills to further God's work within the parish. Unfortunately, given the wide-ranging demands of modern-day life, it is becoming more difficult to have people take on the role of office bearers.

The Kirk Session, chaired by the minister, in general terms meets on a monthly basis to direct management of church activities and is responsible for overseeing all spiritual affairs of the church. The present structure of the Kirk Session allows its workload to initially be managed by smaller groups of Elders working within small teams. This allows focussed discussions to take place and more effectively address matters within topics such as: administration, pastoral care, communications, finance, property and worship.

Presently, West Gordon additionally employs a church secretary, beadle and 4 cleaners.

Objectives and Activities

The Church of Scotland exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national church, it acknowledges a call and duty to bring all aspects of religion to the people in every parish of Scotland.

As a parish church within the Church of Scotland, we co-operate with other churches in various ecumenical bodies.

To further our objective, we operate from three buildings, these located within the villages of Alford, Strathdon and Rhyne, all in Aberdeenshire, where we hold regular services of worship. On occasions, our buildings are also used by a small number of non-church community organisations.

This report covers our objectives, activities, achievements and performance.

Our desire is to

- preach and teach The Gospel;
- gain in knowledge and understanding of the Word of God;
- help support and build up new believers
- be equipped to take the message of the Gospel to the wider community.

Church Services and Pastoral Care

On the first Sunday of every month the congregation is presently invited to meet for worship in one location. This meantime takes place in Alford for 6 months, then in Rhyne and Strathdon for 3 months each due to the geography of the land and weather conditions tending to pertain at that particular seasonal time.

The remaining Sundays in the month are "shared" services of worship which is achieved via the electronic "Zoom" facility. The service is led by either the Minister or Parish Assistant from one church building and live streamed through to the other two venues, where members also take part online in the service.

This also permits the Minister or Parish Assistant who is not leading worship to attend one of the other two locations, this done by weekly rotation.

Refreshments are also served in all three churches following the service, thereby affording the members time to meet and interact socially.

In addition, the service each week is live streamed on to the West Gordon Parish Church "YouTube" channel and a recording made of the service later posted on to the church "Facebook" page at some point in the afternoon. This permits anyone unable to attend in person to view the worship at any time thereafter and from any location. From feedback received, we know those who watch online do very much appreciate this facility and the feeling of being part of our worship.

In the main our worship praise is based upon the content of CH4 and we are fortunate to have a number of individuals skilled in the playing of the organ, keyboard or piano as accompaniment during worship.

During this past year Holy Communion was celebrated on a number of occasions and several "special services" took place throughout the year within various locations in the Parish. A monthly service of worship takes place within Hamewith Court Sheltered Housing complex in Alford, usually on the third Thursday of a month. This is followed with a time of social interaction.

For some years now, Alford members have been working ecumenically with St Andrews Episcopal Church, also located in Alford, with occasional joint services taking place.

More recently, our congregational choir has again reestablished itself, building in numbers and strength, supporting worship at special services and events.

Over time we have found it increasingly helpful to continue to provide a weekly email update to our members, with the number of recipients greatly increasing, which helps us share information about what is happening in the church generally, at each building singularly and within our community.

In addition to this method of communication, throughout the year, three copies of a West Gordon Parish Church Newsletter is prepared with many of the members from the congregation contributing. This again is seen as a valuable method of keeping in touch with members and circulating useful information.

After careful consideration and discussion, the Kirk Session decided not to depart from the traditional Church of Scotland position with reference to Ministers and Deacons in Civil Partnerships and same sex marriages - Act 1, 2015 and to accept the default position.

As with any year, 2025 saw the death of a number of both our members and Elders. We give thanks for the faithful service of these brothers and sisters in Christ.

Staffing/Volunteers

Once more, a big thanks goes to all our staff members, convenors and volunteers. We recognise there is a huge amount of work that goes on, especially much "behind the scenes", not only towards ensuring we are able to function as a single congregation, but also in our outreach work within the community and around our schools' work.

The former minister and present Parish Assistant have built a sound liaison with our local schools at both primary and secondary level and this seen as a vital area of Christian outreach that will no doubt be further strengthened following the appointment of our new minister.

Our Social Committee regularly meets to facilitate social and fund-raising activities, such as church organised concerts, coffee mornings, lunches and a wide range of other social events throughout the year. These events often include a church presence at many of our locally organised community games and fairs.

Strategic Planning

The work undertaken by our Nominating Committee during 2025 was invaluable to us, as within a very short period of time the team's focus and determination attracted some six individuals interested in fulfilling our vacant charge. Further effort finally brought about their proposal to invite Reverend Jeliase Mutimbairi to preach as sole nominee and ultimately fulfil the position of Minister. We are delighted with this outcome.

In tandem with this work, a new manse located within Alford was purchased, comprising a modern four-bedroom detached house, situated only a few minutes walking distance from the Alford church building.

A small team progressed the suggestion of making and agreeing the design of a West Gordon Parish Church logo. It was accepted the picture of "Tap O'Noth", a local mountain, be used in our logo and this graphic now sits on the landing page of our website, along with appearing on our stationery and letterheads etc.

As previously indicated, we have undertaken work to restructure the Kirk Session into a number of "teams", with these now forming the leadership within the Session reporting structure.

Children and Young People

We look forward to continuing to build our relationships with the families that attend and hope to increase the numbers attending in the coming year as we continue with this outreach.

On 23rd February 2025 we again held a Founders Day / Thinking Day service where our young members of the uniformed organisations joined us in worship and an occasion, designed to dedicate all involved in leading the groups and for the wonderful activities taking place within each organisation.

Whilst there are not huge numbers in our Sunday School, there are now bigger numbers attending our Youth Group.

In school term time the Youth Group meets fortnightly on Saturday in the Alford church hall for fun, food and a little biblical teaching.

Risk Management

The Elders during their regular discussions have highlighted three main risks and uncertainties facing our congregation.

1. Firstly, an ageing congregation: In an effort to minimise the impact an ageing congregation and its associated drop in numbers through illness or death this risk unquestionably brings about, focus has been placed on our children. Efforts are ongoing to develop and deepen relationships with young families who have a connection with the church and of course, to try and capture those having no links.

Focus in this regard is sharply on the Youth Group and Bible Discussion Group as identified within the chapter entitled "Children and Young People" within this report.

In addition to this we continue to investigate ways of developing Sunday morning worship, ensuring it is made welcoming and attractive to our young audience.

2. A noticeable and marked reduction in our regular giving: Our Treasurer, supported by her finance team, keep a monitoring watch on income and expenditure, identifying where expenditure can potentially be reduced. Monthly reports are prepared for Session as this type of approach allows awareness of issues to be brought to the Session's attention and provides an opportunity to take remedial action where relevant. A Parish wide newsletter contained an article highlighting the reduction in this area of giving.
3. Building repairs and maintenance: West Gordon has the responsibility for the care and repair of three main properties that are vested in the General Trustees of the Church of Scotland. Ongoing assessment and evaluation of these properties is carried out and any work required, where possible, is done timeously. However, as these buildings are old, substantial costs are frequently having to be met, often simply to stand still.

There are also ongoing annual maintenance contracts in place for the likes of boiler servicing, fire alarm and fire extinguisher inspection at each location, along with a lift for disability use at Alford. Whilst this arrangement is good at identifying at an early point in time future weaknesses or areas of possible concern around deterioration, the regular outlay and remedial repairs can be substantial.

Of the other 4 church buildings and manse initially forming part of the merger in 2023, only one church building remains to be sold with closing negotiations around a sale meantime taking place. With the final disposal of these properties, this will reduce the costs associated with their maintenance and upkeep.

Looking Forward

As we enter 2026, we continue still to be in a season of transition as we continue to get to know one another within the united congregation. We trust God will continue to lead us and equip us for His work. His grace and love make what we do possible, and of course we trust all we do is for His glory.

As previously highlighted in this document, the appointment of Reverend Jeliase Mutimbairi in November 2025 is also very much welcomed. The congregation firmly believe Jeliase will undoubtedly bring about renewed energy, fresh talent and new ideas into our workings, helping to assist in achieving our goals.

Financial Review

Our main source of income relies on members giving regularly to our Church. Income from offerings, including tax recovered on Gift Aid, amounted to £72,723 which was 16% behind the previous year. There was also £4,000 received through legacies in 2025.

It is pleasing to report an increase in letting income during 2025 with £19,152 being generated from lets. Other sources of income include £3,241 raised from fundraising events and £3,197 from our solar panels at Alford Church Hall.

Our total expenditure of £222,998 was some £66,274 greater than in 2024. A large proportion of this was related to the repairs to our boundary wall for which we received funds from the General Trustees. The most significant expenditure was a result of fabric repairs and maintenance.

Overall, the accounts show a deficit of £14,216 for the year.

We continue to be extremely grateful to our members who give regularly and most generously to support the work of our Church.

Reserves Policy

West Gordon Trustees are aware of their financial responsibilities, particularly around the need of repairs to each of the church properties mainly due to the age of these buildings.

The Trustees' Policy is to have sufficient unrestricted funds to cover 6 months anticipated expenses.

At 2025-year end, West Gordon held unrestricted funds of £83,344 that can be used for any identified purpose. This covers predicted costs of 6 months in 2026 of £81,000.

Conclusion

We take this opportunity to thank all those involved in the life of the Church, from those working behind the scenes to those who serve as convenors, or who take upfront roles. It is a great team effort and very much appreciated.

Statement of Trustees' Responsibility

The Kirk Session acknowledges their requirement to prepare information around the work of West Gordon Parish Church along with financial statements, all of which give sufficient detail to enable an appreciation of the transactions of the Church during this past financial year.

Trustees are additionally responsible for maintaining proper records which, must accurately reflect the financial position of West Gordon at the time. This must be done to ensure the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational approved by the General Assembly of the Church of Scotland in 2007.

Being responsible for safeguarding the assets of the Church, we have in place and take reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.

.....*Somersal Shepley*.....

(Somersal Shepley)

Session Clerk

Dated 26.2.26

APPENDIX

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

West Gordon (Alford, Strathdon, Rhynie) Parish Church

Registered charity number

SC007979

On the accounts of the charity for the period

Period start date

Day Month Year
01 01 2025

to

Period end date

Day Month Year
31 12 2025

Set out on pages

(remember to include the page numbers of additional sheets)

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

Signed:



Date:

9th March 2026

Name:

Stephen Milne FCMA

Relevant professional qualification(s) or body (if any):

Chartered Institute of Management Accountants

Address:

30 Bingham Road West
Milltimber
Aberdeenshire
AB13 0JB

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

West Gordon (Alford, Strathdon, Rhynie) Parish Church
Receipts and Payments Account
Year ended 31st December 2025

| | | Unrestricted | Restricted | Endowment | | |
|---|---|--------------|------------|-----------|-------------|------------|
| | | Funds | Funds | Funds | Total | Total |
| | | 2025 | 2025 | 2025 | 2025 | 2024 |
| | | £ | £ | £ | £ | £ |
| <u>Receipts</u> | | | | | | |
| Donations | 4 | 72,722.98 | - | - | 72,722.98 | 87,366.24 |
| Legacies | | 4,000.00 | - | - | 4,000.00 | 300.00 |
| Activities for Generating Funds | | 3,240.61 | - | - | 3,240.61 | 2,872.82 |
| Bank & Deposit interest | | - | - | - | - | 45.70 |
| Investment income | | 7,854.92 | 5,768.02 | 208.81 | 13,831.75 | 14,182.98 |
| | | 87,818.51 | 5,768.02 | 208.81 | 93,795.34 | 104,767.74 |
| Rental of premises (halls) | | 19,152.22 | - | - | 19,152.22 | 17,323.25 |
| Receipts from General Trustees | | 83,666.34 | - | - | 83,666.34 | 33,922.58 |
| Other Receipts | | 11,119.73 | 1,048.61 | - | 12,168.34 | 15,442.85 |
| <u>Total Receipts</u> | 2 | 201,756.80 | 6,816.63 | 208.81 | 208,782.24 | 171,456.42 |
| <u>Payments</u> | | | | | | |
| Costs of generating funds | 5 | 171.01 | - | - | 171.01 | 202.54 |
| Charitable activities | 5 | 214,971.86 | 7,315.61 | - | 222,287.47 | 156,521.29 |
| Governance costs | 5 | 540.00 | - | - | 540.00 | - |
| <u>Total Payments</u> | | 215,682.87 | 7,315.61 | - | 222,998.48 | 156,723.83 |
| Excess of Receipts over Payments for the year before transfers | - | 13,926.07 | - 498.98 | 208.81 | - 14,216.24 | 14,732.59 |
| Transfers | | 300.00 | - 300.00 | - | - | 0.00 |
| Excess/(Deficit) of Receipts over Payments for the year | - | 13,626.07 | - 798.98 | 208.81 | - 14,216.24 | 14,732.59 |

West Gordon (Alford, Strathdon, Rhynie) Parish Church
Statement of Balances

At 31st December 2025

| | | <u>Unrestricted</u> | <u>Restricted</u> | <u>Endowment</u> | | |
|---|------|---------------------|-------------------|------------------|--------------|--------------|
| | | <u>Funds</u> | <u>Funds</u> | <u>Funds</u> | <u>Total</u> | <u>Total</u> |
| | | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2025</u> | <u>2024</u> |
| | Note | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> |
| <u>Bank & Deposit Balances</u> | | | | | | |
| Bank & deposit balances brought forward | 2 | 96,970.08 | 77,218.09 | 38,572.88 | 212,761.05 | 198,028.46 |
| Movement in year: | | | | | | |
| Excess of Receipts over Payments for the year | 2 - | 13,626.07 | 798.98 | 208.81 | 14,216.24 | 14,732.59 |
| Bank & deposit balances carried forward | 2 | 83,344.01 | 76,419.11 | 38,781.69 | 198,544.81 | 212,761.05 |
| Investments at market value | 3 | | | | 101,238.09 | 97,908.06 |

The notes on Pages 12-18 form an integral part of the accounts.

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session

Session Clerk *Shepley 26.2.26*

Treasurer *Jempe J Byatt 26/2/26*

West Gordon (Alford, Strathdon, Rhynie) Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

2 Trustees received £1,877 in respect of work carried out as Church Officer and Church cleaner.

No trustee or a person related to a trustee had any personal interest in any

contract or transaction entered into by the charity during the year.

2 Movements in Funds

| | At 1st January 2025 £ | Receipts £ | Payments £ | Transfers £ | At 31st December 2025 £ |
|-------------------------|--------------------------------|---------------|---------------|----------------|----------------------------------|
| Funds held in Bank | 8,085.85 | 207,783.63 | - 222,998.48 | 20,000.00 | 12,871.00 |
| Funds held at Edinburgh | 204,675.20 | 998.61 | - | - 20,000.00 | 185,673.81 |
| Total Funds | 212,761.05 | 208,782.24 | - 222,998.48 | - | 198,544.81 |

Represented by:-

Unrestricted Funds

| | | | | | | | |
|-------------------------------|---------------------------|------------|------------|--------------|-------------|---|-----------|
| General Fund | - | 30,312.92 | 201,756.80 | - 215,682.87 | 20,300.00 | - | 23,938.99 |
| General Congregation Purposes | | 105,000.00 | - | - | - 20,000.00 | | 85,000.00 |
| Norman Muirden Bequest | | 1,000.00 | - | - | - | | 1,000.00 |
| Middlemass Bequests | | 283.00 | - | - | - | | 283.00 |
| R Anderson's Bequest | | 100.00 | - | - | - | | 100.00 |
| A.J. Watt Bequest | | 100.00 | - | - | - | | 100.00 |
| Reserve Fund | | 3,504.39 | - | - | - | | 3,504.39 |
| | Int on Reserve Fund | 355.61 | - | - | - | | 355.61 |
| L. Garden Bequest | | 6,458.61 | - | - | - | | 6,458.61 |
| | Int on L. Garden Bequest | 655.39 | - | - | - | | 655.39 |
| J. Anderson Trust | | 3,222.95 | - | - | - | | 3,222.95 |
| | Int on J. Anderson Trust | 327.05 | - | - | - | | 327.05 |
| W. Emslie Bequest | | 965.07 | - | - | - | | 965.07 |
| | Int on W. Emslie Bequest | 97.93 | - | - | - | | 97.93 |
| Sutherland Bequest | | 4,732.74 | - | - | - | | 4,732.74 |
| | Int on Sutherland Bequest | 480.26 | - | - | - | | 480.26 |
| | | 96,970.08 | 201,756.80 | - 215,682.87 | 300.00 | | 83,344.01 |

West Gordon (Alford, Strathdon, Rhynie) Parish Church

Notes to the Accounts

2 Movements in Funds (continued)

| | At 1st January 2025 £ | Receipts £ | Payments £ | Transfers £ | At 31st December 2025 £ |
|--|--------------------------------|-----------------|-----------------|----------------|----------------------------------|
| Restricted Funds | | | | | |
| Flower Fund | 472.21 | - | 45.00 | - | 427.21 |
| Guild | 606.67 | 800.26 | 744.00 | 100.00 | 562.93 |
| Eco Congregation | 166.64 | - | - | - | 166.64 |
| Gordon McIntyre | 65.25 | - | - | - | 65.25 |
| Lucy Smith's grave | 105.83 | - | - | - | 105.83 |
| Sunday School Collection Fund | 326.55 | 8.35 | - | - | 334.90 |
| After 8's | 311.76 | - | 60.00 | - | 251.76 |
| Benevolent Fund | 473.24 | 209.40 | 270.00 | - | 412.64 |
| Benevolent Fund - Community | 1,518.29 | - | 997.20 | - | 521.09 |
| Fabric Fund (local) roof fund Alford | 1,624.00 | - | - | - | 1,624.00 |
| Fairtrade | 21.04 | - | - | - | 21.04 |
| Badminton Club | 19.07 | 240.00 | - | 200.00 | 59.07 |
| Craft Group | - | - | - | - | - |
| Burnett Bequest - Local | 281.00 | - | - | - | 281.00 |
| Fourteen Development | 1,000.00 | - | - | - | 1,000.00 |
| Praise Band Use | 20.00 | - | - | - | 20.00 |
| Youth Group Fund | 2,131.57 | - | - | - | 2,131.57 |
| Paint for Railings | 100.00 | - | - | - | 100.00 |
| J. Burnett Mortification | 360.00 | - | - | - | 360.00 |
| Charity Collection | - | - | - | - | - |
| IT Fund | - | - | - | - | - |
| KA Milne Burial Fund | 748.09 | - | - | - | 748.09 |
| | Int on KA Milne Burial Fund | 75.91 | - | - | 75.91 |
| J. Fulton Bequest | 491.16 | - | - | - | 491.16 |
| | Int on J. Fulton Request | 49.84 | - | - | 49.84 |
| Poor Fund | 1,281.92 | - | - | - | 1,281.92 |
| | Int on Poor Fund | 130.08 | - | - | 130.08 |
| Carnegie Fund | 25,317.86 | - | - | - | 25,317.86 |
| | Int on Carnegie Fund | 2,569.14 | - | - | 2,569.14 |
| Renovation Fund | 4,290.61 | - | - | - | 4,290.61 |
| | Int on Renovation Fund | 435.39 | - | - | 435.39 |
| Sunday School | 162.51 | - | - | - | 162.51 |
| | Int on Sunday School | - | - | - | - |
| Fabric Fund | 2,979.64 | - | - | - | 2,979.64 |
| | Int on Fabric Fund | 302.36 | - | - | 302.36 |
| Fabric Fund | 3,191.85 | - | - | - | 3,191.85 |
| Hay J. Trust Local | 1,709.66 | 2,816.11 | 3,747.18 | - | 778.59 |
| Mutch P & J - Local | 123.76 | 1,952.71 | 1,452.23 | - | 376.72 |
| Benevolent - Emergency Fund | 3,047.33 | - | - | - | 3,047.33 |
| Education - Kennedy J. Fund | 1,298.96 | 57.72 | - | - | 1,356.68 |
| Family Gravestones and Tombstones Fund | 16,476.59 | 732.08 | - | - | 17,208.67 |
| Sound System - Willox Fund | - | - | - | - | - |
| Sunday School/Quest Clubs - Local | 3,179.83 | - | - | - | 3,179.83 |
| | 77,218.09 | 6,816.63 | 7,315.61 | 300.00 | 76,419.11 |

West Gordon (Alford, Strathdon, Rhynie) Parish Church**Notes to the Accounts****2 Movements in Funds (continued)**

| | At 1st January 2025 £ | Receipts £ | Payments £ | Transfers £ | At 31st December 2025 £ |
|---------------------------------|--------------------------------|-------------------|---------------------|----------------|----------------------------------|
| Endowment Funds | | | | | |
| Burnett Bequest | 839.79 | 37.31 | - | - | 877.10 |
| J & J Sutherland | 1,828.14 | 81.22 | - | - | 1,909.36 |
| J. Brenner General Fund | 501.59 | - | - | - | 501.59 |
| G. Cockburn Bequest | 3,399.71 | - | - | - | 3,399.71 |
| Miss Turnbull Bequest | 2,260.38 | - | - | - | 2,260.38 |
| George Paterson Bequest | 1,577.46 | - | - | - | 1,577.46 |
| Briars/Mitchell/Sunday School | 811.63 | - | - | - | 811.63 |
| McLean Bequest | 782.15 | - | - | - | 782.15 |
| Symon Bequest | 358.70 | - | - | - | 358.70 |
| Forbes Legacy/Petrie Bequest | 263.63 | - | - | - | 263.63 |
| Burnett Bequest | 180.16 | - | - | - | 180.16 |
| AJ Paterson Bequest | 150.85 | - | - | - | 150.85 |
| Alice Marnoch Bequest | 47.97 | - | - | - | 47.97 |
| Calder Bequest | 228.78 | - | - | - | 228.78 |
| | Int on Calder Bequest | 23.22 | - | - | 23.22 |
| Barrack Bequest | 760.80 | - | - | - | 760.80 |
| | Int on Barrack Bequest | 77.20 | - | - | 77.20 |
| Chalmers Bequest | 5,247.50 | - | - | - | 5,247.50 |
| | Int on Chalmers Bequest | 532.50 | - | - | 532.50 |
| Stipend Endowment | 607.37 | - | - | - | 607.37 |
| | Int on Stipend Endowment | 61.63 | - | - | 61.63 |
| Fabric Fund - Hay J. Trust Fund | 8,000.00 | - | - | - | 8,000.00 |
| Fabric Fund-Mutch P. & J. | 8,000.00 | - | - | - | 8,000.00 |
| Sunday School/Quest | 2,031.72 | 90.28 | - | - | 2,122.00 |
| | 38,572.88 | 208.81 | - | - | 38,781.69 |
| | - | - | - | - | - |
| Total Funds | 212,761.05 | 208,782.24 | - 222,998.48 | - | 198,544.81 |

West Gordon (Alford, Strathdon, Rhynie) Parish Church

Notes to the Accounts

2 Movements in Funds (continued)

Purposes of Funds

Unrestricted Funds

Norman Muirden Bequest - to be used at the discretion of the session

Middlemass Bequests - to be used at the discretion of the session

Restricted Funds

KA Milne Burial Fund - For headstone upkeep

J. Fulton Bequest - minister/session expenses attending conferences etc

Carnegie Fund - building improvements

Education - Kennedy J. Fund - Education

Willox Fund - education

Endowments

Burnett Bequest - interest to be used at the discretion of the minister

J & J Sutherland -interest to be used for young people of the former parish of Keig

Dr Calder Bequest - Poor of parish

Dr Barrack Bequest- Sunday school prizes etc

Isabella Chalmers Bequest - fabric purposes

J Hay - interest to be used for Fabric for Strathdon

P & J Mutch -Interest to be used for Fabric for Strathdon

G. Cockburn Bequest - general purposes

Miss Turnbull Bequest - Church purposes

George Paterson Bequest

Briars/Mitchell - Sunday School

McLean Bequest - purchase of Bibles

Symon Bequest-upkeep of tower at Rhynie

Forbes Legacy/Petrie Bequest - flowers for church at Easter

AJ Paterson Bequest

Alice Marnoch Bequest - upkeep of Marnoch grave in Rhynie cemetery

West Gordon (Alford, Strathdon, Rhynie) Parish Church**Notes to the Accounts****3 Value of Investments**

| | | Units No. | | Market Value £ 2025 | Market Value £ 2024 |
|---------------------------------|----|--------------|-----------|---------------------------|---------------------------|
| Growth Fund | | | | | |
| General Purposes | UR | 1320 | 1,060.32 | 9,081.60 | 8,421.60 |
| Income Fund | | | | | |
| General Purposes | UR | 973 | 10,774.19 | 11,082.47 | 10,761.38 |
| P & J Mutch Trust Fund | R | 2665 | 24,993.00 | 30,354.35 | 29,474.90 |
| Emergency Fund (Poor of Parish) | R | 349 | 3,559.80 | 3,975.11 | 3,859.94 |
| Hay Trust (Strathdon Fabric) | R | 4104 | 41,860.80 | 46,744.56 | 45,390.24 |
| | | | | 101,238.09 | 97,908.06 |

4 Analysis of Donations

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Endowment Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|-------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| WFO Scheme (non Gift Aid) | 16,289.34 | - | - | 16,289.34 | 19,319.13 |
| Gift Aid Donations | 36,710.00 | - | - | 36,710.00 | 45,552.00 |
| Tax Recovered on Gift Aid Donations | 11,496.44 | - | - | 11,496.44 | 13,821.28 |
| Ordinary Offerings (Open Plate) | 8,227.20 | - | - | 8,227.20 | 8,673.83 |
| Other Offerings, Donations etc | - | - | - | - | - |
| | 72,722.98 | - | - | 72,722.98 | 87,366.24 |

West Gordon (Alford, Strathdon, Rhynie) Parish Church**Notes to the Accounts****5 Analysis of Payments**

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Endowment Funds 2025 £ | Total 2025 £ | Total 2024 £ |
|----------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| Costs of generating funds | | | | | |
| Offering envelopes | 171.01 | - | - | 171.01 | 202.54 |
| | 171.01 | - | - | 171.01 | 202.54 |
| Charitable activities | | | | | |
| Giving to Grow Contribution | 73,993.00 | - | - | 73,993.00 | 43,850.00 |
| Presbytery dues | 5,515.00 | - | - | 5,515.00 | 3,955.00 |
| Minister's expenses | 6,638.35 | - | - | 6,638.35 | 10,033.79 |
| Pulpit supply | 148.50 | - | - | 148.50 | 336.00 |
| Other staffing costs | 20,660.65 | - | - | 20,660.65 | 21,915.38 |
| Fabric repairs & maintenance | 72,948.71 | 2,043.01 | - | 74,991.72 | 22,043.14 |
| Council Tax | - 2,439.28 | - | - | - 2,439.28 | 3,362.47 |
| Heat and light | 17,879.76 | 2,901.52 | - | 20,781.28 | 27,666.13 |
| Insurance | 12,264.87 | - | - | 12,264.87 | 15,062.16 |
| Printing, stationery and postage | 2,594.11 | - | - | 2,594.11 | 2,529.71 |
| Other | 4,768.19 | 2,371.08 | - | 7,139.27 | 6,042.41 |
| | 214,971.86 | 7,315.61 | - | 222,287.47 | 156,796.19 |
| Governance costs | | | | | |
| Independent examiner's fees | 540.00 | - | - | 540.00 | - |

West Gordon (Alford, Strathdon, Rhynie) Parish Church

Notes to the Accounts

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers stipends and employer's contributions to 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; maximum stipend in 5th and subsequent years of service was £39,856.

7 Collections for Third Parties

| | |
|-----------------------|----------|
| Christian Aid Appeals | 1,085.72 |
| World Day of Prayer | 86.50 |
| | <hr/> |
| | 1,172.22 |
| | <hr/> |

West Gordon (Alford, Strathdon, Rhynie) Parish Church
Notes to the Accounts

APPENDIX

| | 2025 | 2024 |
|---|------------------|------------------|
| Units | £ | £ |
| <u>CONSOLIDATED FABRIC - REVENUE ACCOUNT</u> | | |
| Closing Balance at 31 December | <u>47,774.82</u> | <u>39,313.13</u> |

CONSOLIDATED FABRIC - CAPITAL ACCOUNT

| | | |
|---|-------------------|-------------------|
| Credit Balances held at 31st December at cost | <u>219,907.70</u> | <u>181,303.52</u> |
| Market value of Balances at 31st December | <u>284,939.78</u> | <u>237,734.80</u> |

TEMPORARY FUNDS

| | | |
|--------------------------------|-------------------|-------------------|
| Closing Balance at 31 December | <u>876,748.90</u> | <u>573,594.39</u> |
|--------------------------------|-------------------|-------------------|