

Lonmay Parish Church of Scotland

Scotland · Charity number SC008813

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1987-10-26
Register	View on the OSCR register

Contact

Address Strathellie Farm
Lonmay
Fraserburgh
AB43 8XS

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Church of Scotland - religious services weekly

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	£13,083	£16,498	-	0
2024-12-31	£12,744	£18,533	-	0
2023-12-31	£14,155	£12,712	-	0
2022-12-31	£19,890	£15,268	-	0
2021-12-31	£13,631	£12,880	-	0
2020-12-31	£14,240	£14,545	-	0

Lonmay Parish Church of Scotland

Scotland - Charity number SC008813

Accounts

The Church of Scotland

Lonmay Parish Church of Scotland

Congregation No: 342027

Charity Number: SC008813

Charity Name: Lonmay Parish Church

Charity Registration Number: SC008813

Congregational Reference No: 342027

Contact Address: Strathellie Farm
Rathen
Fraserburgh
Aberdeenshire
AB43 8XS

Trustees:

Kirk Session

James Anderson

John Anderson

Sandra Buchan

Alice Douglas

Roy Kinghorn

Sandra Kinghorn

Vicki Lamont

Charles Stephen

Principal Office Bearers

Interim Moderator: Rev Robert Fowlie

Session Clerk: Roy Kinghorn

Church Treasurer: Sandra Kinghorn

Independent Examiner

Mrs Lesley Paterson

38 Main Street

New Byth, Turriff, AB53 5XD

Bankers

The Bank of Scotland

Seaforth Street

Fraserburgh

**Trustees' Annual Report
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 (or 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.

Organisational Structure

The Kirk Session met six times this year and is responsible for the spiritual affairs within the church.

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 acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Service of Worship held on Sunday at 12:00

Sunday School closed on 22nd June 2025. A picnic was held with all former Sunday School members and teachers invited.

Guild members decided with only 6 members, that they would form a Friendship Group, which has attracted both ladies and gents and 14 have attended regularly.

Work party has 6 members and met once during the year.

Boys Brigade – 2 sections, meet weekly from October to March

Achievements and Performance

The charge is vacant, Mr Tim Barker is our Locum and preaches 3 Sundays per month and the other Sunday is covered by readers within Presbytery. We have an attendance of approx. ten to fifteen. Friendship Group meets from October to May, Boys Brigade meet on Tuesday evenings from October to March with 2 sections.

Trustees' Annual Report (cont)

Year Ended 31st December 2025

Financial Review

Our main source of income is Weekly Offerings which were down from previous years, gift aid donations were slightly down on previous year. No fundraising events took place this year.

Reserves Policy

At the year end the Church held funds of £15,413 in the Consolidated Fabric Fund Revenue Account, which is shown on page 11 of the accounts.

Year ended 31st December 2025
Statement of Trustees' Responsibilities

The members of the Kirk Session 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 are responsible for keeping proper records which, on request, must reflect the financial position of the Church of 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 2007. They are 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,



Roy M Kinghorn
Session Clerk

Date 4/2/2026

Lonmay Parish Church

SC008813

Independent Examiner's Report to the Trustees of Lonmay Parish Church

I report on the accounts of the charities for the year ended 31st December 2025 which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) © 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 record kept by the charity and a comparison of the accounts presented within 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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Lesley Paterson

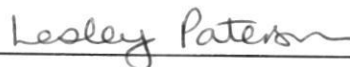
38 Main Street

New Byth

Turriff

AB53 5XD

Date 27/2/26



Lonmay Parish Church

Receipts and Payments Accounts

Year ended 31st December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2025	2025	2025	2025	2024
	£		£	£	£
Receipts					
Note 3					
Donations	9178			9178	8604
Legacies					
Activities for generating funds					
Bank & Deposit Interest	346	26	72	444	674
	9524	26	72	9622	9278
Rental of Premises	50			50	100
Receipts from General Trustees	3509			3509	3511
	13083	26	72	13181	12889

Payments					
Note 4					
Charitable Activities	16498			16498	19033
Total Payments	16498			16498	19033
Excess of Receipts over Payments for the year			72	72	106
Transfers	72		-72	0	0
Excess Of Payments over Receipts	-3415			-3415	-6250
	-3343	26	0	-3317	6144

Lonmay Parish Church Statement of Balances

At 31st December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2025 £	2024
Bank and Deposit Balances					
Bank and Deposit Balances brought forward	51881	3257	8940	64078	70222
Movement in Year:					
Excess of Receipts over Payments for the year					
Excess of Payments over Receipts for the year	-3343	26		-3317	-6144
 Bank & Deposit Balances carried forward	<hr/> 48538	<hr/> 3283	<hr/> 8940	<hr/> 60761	<hr/> 64078

The accounts were approved by the Kirk Session on 4th February 2026

For and on behalf of the Kirk Session

Roy Kinghorn Session Clerk

A. Knigher Treasurer

Lonmay Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee or a person relating 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 Jan			At 31st Dec	
	2025	Receipts	Payments	Transfers	2025
	£	£	£	£	£
Unrestricted Funds					
General Fund	452	12619	15116	3550	1505
Designated Fabric Fund	3705	23		-1478	2250
Organ Fund	0	0		0	0
Emergency Reserve	4112	19		-2000	2131
Designated Sunday School A/C	2499	159	870		1788
Sunday School Reserve	0	0		0	0
Sunday School Bequest	768	6			774
Designated Work Party Account	39592	257			39849
Guild	753		512		241
	<u>51881</u>	<u>13083</u>	<u>16498</u>	<u>72</u>	<u>48538</u>
Restricted Funds					
Overseas Mission Fund	<u>3257</u>	<u>26</u>			<u>3283</u>
	<u>3257</u>	<u>26</u>			<u>3283</u>
Endowment Funds					
General Fund Bequest	6250	50		-50	6250
Fabric Fund Bequest	2690	22		-22	2690
	<u>8940</u>	<u>72</u>		<u>-72</u>	<u>8940</u>
Total Funds	<u>64078</u>	<u>13181</u>	<u>16498</u>	<u>0</u>	<u>60761</u>

Purposes of Designated Funds

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

Sunday School Reserve: The Trustees have set aside funds for use by the Sunday School.

Emergency Reserve: The Trustees have set aside funds to be used for any unexpected expenditure.

Work Party Account : Ladies of the Work Party raise funds - available to the Trustees as and when required.

Purposes of Restricted Funds

Overseas Mission Fund: This Fund to be used for Mission/Work Overseas.

Purposes of Endowment Funds

Income from the General Bequests to be used for the General Fund.

Income from the Fabric Fund Bequests to be used for the Fabric of the Church Property.

	Unrestricted Funds		Restricted Funds		Endowment	Total	
	2025		2025	2025	Total	2025	2024
3. Analysis of Donations	£	£	£		£	£	
WFO Scheme (non Gift Aid)		946				946	1136
Gift Aid Donations		4100				4100	4078
Tax Recovered on Gift Aid		1231				1231	1322
Donations		16				16	0
Ordinary Offerings (Open Plate)		1482				1482	1250
Other Offerings, Donations, etc		1403				1403	818
		<u>9178</u>				<u>9178</u>	<u>8604</u>

4. Analysis of Payments

Charitable activities

Giving to Grow		4486				4486	2780
Locum Salary		3019				3019	6319
Presbytery Dues		568				568	521
Travel Expenses		100				100	154
Pulpit Supply		517				517	352
Heat & Light		1992				1992	1923
Insurance		1560				1560	1501
Fabric Repairs & Maintenance		2129				2129	3025
Stationery		120				120	221
Other expenses		2007				2007	2237
		<u>16498</u>				<u>16498</u>	<u>19033</u>

5. 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 stipends 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 fifth and subsequent years) was £39,856.

APPENDIX

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

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31st December		
Heating and Childrens Fund	550	550
Growth Fund at cost	38463	38463
Income Fund at cost	28853	28853
Deposit Account at cost	21347	21347
	<u>89213</u>	<u>89213</u>

MARKET VALUE

Growth Fund		
Income Fund		
Deposit Account		
	<u>138681</u>	<u>131490</u>

<u>REVENUE ACCOUNT</u>	<u>15413</u>	<u>14446</u>
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