

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 31<sup>st</sup> 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 22<sup>nd</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 14/2/2026

**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 31<sup>st</sup> 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

Lesley Paterson

# 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
	£		£	£	£
<b>Receipts</b>					
<b>Note 3</b>					
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

<b>Payments</b>					
<b>Note 4</b>					
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
<b>Bank and Deposit Balances</b>					
Bank and Deposit Balances brought forward	51881	3257	8940	64078	70222
<b>Movement in Year:</b>					
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	<u>48538</u>	<u>3283</u>	<u>8940</u>	<u>60761</u>	<u>64078</u>

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 2025	Reciepts	Payments	Transfers	At 31st Dec 2025
	£	£	£	£	£
<b>Unrestricted Funds</b>					
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
	51881	13083	16498	72	48538
<b>Restricted Funds</b>					
Overseas Mission Fund	3257	26			3283
	3257	26			3283
<b>Endowment Funds</b>					
General Fund Bequest	6250	50		-50	6250
Fabric Fund Bequest	2690	22		-22	2690
	8940	72		-72	8940
<b>Total Funds</b>	64078	13181	16498	0	60761

#### 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 Funds	Total	Total
	2025	2025	2025	2025	2024
<b>3. Analysis of Donations</b>	£	£	£	£	£
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
	9178			9178	8604

#### 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
	16498		16498	19033

## **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
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
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>

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