

**The Church of Scotland**

**Auchterless & Auchaber  
Church of Scotland**

**Congregational Accounts**

**Congregation No: 342052**

**Charity No: SC009168**

**2024**

**PAGE 1**

## **Reference and Administrative Information**

Charity Name: Auchterless & Auchaber Church of Scotland

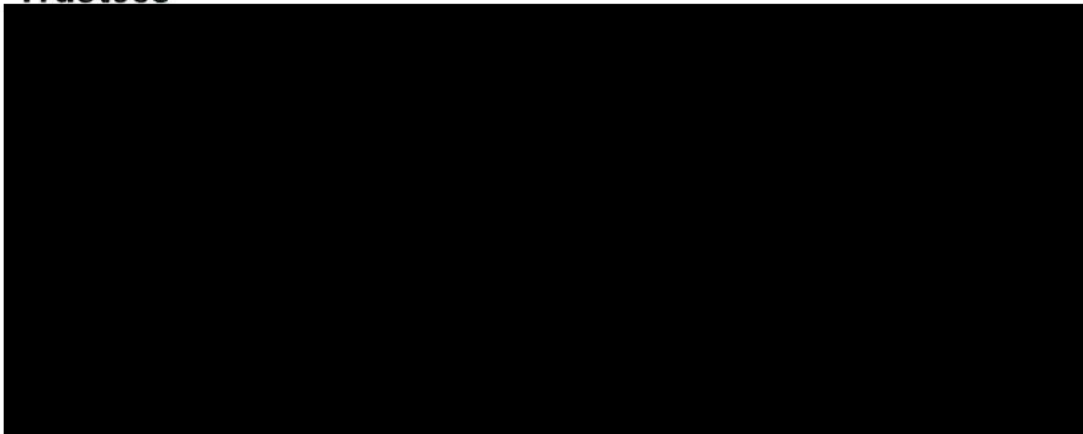
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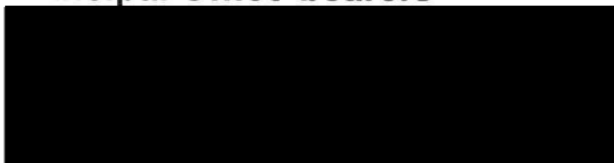
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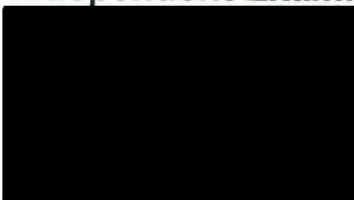
### **Trustees**



### **Principal Office-bearers**



### **Independent Examiner**



### **Bankers**

Bank of Scotland  
15 High Street  
Turrif

## **Trustees' Annual Report**

### **Year ended 31 December 2024**

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary form)

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session meets at least 4 times per year and is responsible for the spiritual and temporal affairs of the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

### **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.

Sunday services are held at 10.30am. Communion services continue to be held twice a year on the last Sunday of the month in April and Oct. at 10.30am

Various social events are held during the year to promote the Church as being more than a "once a week" meeting place. These have included an Easter day on Good Friday aimed primarily at children, A Harvest day was held. with crafts and lunch provided. Both well attended by youngsters and parents. A "Community Cuppa" started in Oct. to provide a meeting place for all ages, meeting once a month.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2024**

**Achievements and Performance**

Attendances at the regular Church services have remained fairly static during the year.

In addition to the activities mentioned on page 3, other initiatives have been started. Over the last 2 years over 500 shoeboxes have been filled for Turriff Rotary Club to send to Eastern Europe. A transport scheme has been set up to get those who no longer drive to Church; More Community use of the building has been encouraged with several groups now using the meeting rooms.

**Financial Review**

The principal source of income is by weekly Freewill Offering envelopes, cash offerings, payment in lieu of FWO and Gift Aid donations. 2024 saw basic income decrease by 16%. However, Gift Aid recovered increased by £1400 due to an increase in Gift Aid giving in 2023..

**Reserves Policy**

At the year end the Church held £29,766 in a treasurer's account of which £27,294 was unrestricted. This account is used for the daily running of the Church.

The Masterson Fund (£71,742); The Shepherd Fund (£27,460); The Ann Thompson Bequest (£8,669) are held in Savings Accounts with Bank of Scotland to be used at the discretion of the Kirk Session as required.

The Douglas Paterson Fund (£8,494) can only be used for the upkeep of the Paterson family graves therefore has not been included in the reserves of the Church and is noted for information purposes only.

Likewise the Alice Forbes bequest is administered by the Finance Committee but can only be used on a restricted basis, therefore is included for information purposes only.

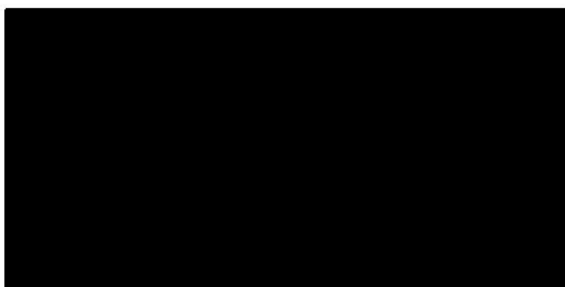
The Consolidated Fabric Fund is held by the General Trustees for the benefit of the congregation and can only be used for the fabric of the Church and Manse.

**Trustees Annual Report (cont)**  
**Year ended 31 December 2024**

**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 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... 5 - 3 - 25 .....

**Auchterless & Auchaber Church of Scotland.**

**SC 009168**

**Report of the Independent Examiner.**

I report on the accounts of the charity for the year-ended 31<sup>st</sup> December 2024 which are set out on pages 7 to 10.

**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 2006 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulations 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 view given by the accounts.

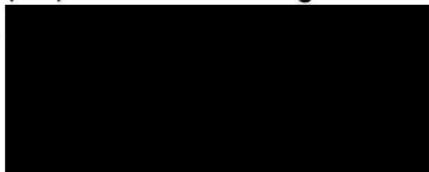
**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
- have not been met, or

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



## Auchterless & Auchaber Church of Scotland

### Receipts and Payments Account

#### Year ended 31 December 2024

	NOTE	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b><u>Receipts</u></b>					
Donations	3	16,900		16,900	18,011
Legacies					2,000
Fund Raising Events		728		728	666
Giving Day					4,510
Bank & Deposit Interest		-	-		
Investment income		-	-	-	-
		17,628	-	17,628	25,187
Other Receipts	4	49,670		49,670	11,151
Auchaber Receipts					
<b><u>Total Receipts</u></b>		67,298	-	67,298	36,338
<b><u>Payments</u></b>					
Charitable Activities	5	65,727	27	65,754	43,753
Auchaber Payments					
Cost of generating Funds		96	-	96	141
<b><u>Total Payments</u></b>		65,823	27	65,850	43,894
<b>Surplus/(Deficit) for the Year</b>					
Church A/c		1,475	(27)	1,448	(7,556)
<b>Surplus/ (Deficit) for the year</b>		1,475	(27)	1,448	(7,556)



## Auchterless & Auchaber Church of Scotland

### Statement of Balances

At 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
<b><u>Bank &amp; Deposit Balances</u></b>					
Restated: Auchaber bal.					
Bank & Deposit Balances	25,819	2,499		28,318	35,874
brought forward Church A/c's					
<b>Movement in Year:</b>					
Surplus/(Deficit) for the year	1,475	(27)		1,448	(7,556)
Bank & Deposit Balances	27,294	2,472		29,766	28,318
carried forward					

#### Investments at Market value

	O/Bal	income	Trans./Exp.	Bal.2024	2023
Ann Thompson Bequest (BoS)	8,575	94		8,669	8,575
Shepherd Fund (BoS)	30,979	18,369	21,888	27,460	30,979
Masterson Fund (BoS)	70,971	771		71,742	70,971
	110,525	19,234	21,888	107,871	110,525

#### **Restricted funds administered by Kirk Session:-**

##### **Paterson Grave Fund**

Paterson Fund ( Bank of Scotland)	8,394	100		8,494	8,394
	8,394	100		8,494	8,394

##### **Alice Forbes Bequest**

Alice Forbes Bequest (BoS)	54,571	8,892	11,000	52,463	54,571
Alice Forbes Bequest (transfer to BoS)	54,571	8,892	(11,000)	52,463	54,571

#### **Funds held on behalf of the Congregation by C. of S. Trustees:-**

Revenue A/c (50)				10,956	4,318
Consolidated Fabric A/c (56) at cost				113,805	131,805
Consolidated Fabric A/c (56) market value				136,518	151,129

#### **Assets**

Gift Aid Receivable	1,717			1,717	1,895
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#### **Liabilities**

Organ repairs	442			442	524
Electricity bill	442			442	524



## Auchterless & Auchaber Church of Scotland

### Notes to the Accounts

#### 1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee (Dr. A. Stephen) received reimbursement of expenses incurred totalling £50

#### 2. Movements in Funds.

	At 1 January 2024	Receipts	Payments	Transfers	At 31 December 2024
<b>Unrestricted Funds</b>					
Designated Fabric Fund *	1,963	40,269	(41,084)	-	1,148
Designated Organ Fund	1,014	1,500	(606)	-	1,908
Designated Heat & Light Fund	8,230	1,500			9,730
Designated Manse fabric Fund	1,309	2,600	(571)		3,338
General Fund	13,303	21,429	(23,562)		11,170
Sub total	25,819	67,298	(65,823)	-	27,294
<b>Restricted Funds</b>					
Funds held By Kirk Session for Poor, Graves and S. School	2,499		(27)		2,472
			-		-
	2,499	-	(27)	-	2,472
<b>Total Funds</b>	<b>28,318</b>	<b>67,298</b>	<b>(65,850)</b>		<b>29,766</b>

#### Purposes of Designated Funds

The Trustees have set aside funds for the maintenance and repair of the designated areas.

General fund is designated for the day to day running of the Church.

Interest raised during the year as follows :- Shepherd fund £369; Masterson Fund £771; [REDACTED] £93.

Fabric repairs relate to the Church and the Manse.



	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b>3 DONATIONS</b>				
WFO Scheme (non Gift Aid)	2,514		2,514	1,400
Gift Aid Donations	8,965		8,965	10,257
Tax recovered on Gift Aid Donations	3,740		3,740	2,384
Ordinary Offerings	1,316		1,316	2,925
Other offerings in lieu	365		365	1,045
	<u>16,900</u>		<u>16,900</u>	<u>18,011</u>
<b>4 OTHER RECEIPTS</b>				
. Auchaber. Virgin A/c				1,201
Transfer from Shepherd Fund (Roof repairs)	21,888		21,888	
Weddings and Funerals	570		570	1,250
Glebe Rent and Steading (inc. 2023)	2,600		2,600	1,400
	3,000		3,000	2,200
Consolidated Fabric Fund (Roof Repairs)	18,000		18,000	
Gift Aid Small Donations	2,000		2,000	1,941
Donations	1,038		1,038	375
Teas	381		381	486
Auchaber restated				1,829
Insurance Rebate				196
Interest from Gen. Fund	193		193	114
Rebate from Opus energy				89
Uncashed Cheques 2022				70
SSE Payment				
	<u>49,670</u>		<u>49,670</u>	<u>11,151</u>



	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b>5 CHARITABLE ACTIVITIES</b>				
<b>Cost of generating funds</b>				
Fund raising Costs				45
Offering envelopes	96		96	96
	<u>96</u>		<u>96</u>	<u>141</u>
<b>Charitable Activities</b>				
Ministries & Mission Allocation	8,600		8,600	13,134
Presbytery Dues	948		948	379
Ministers travelling expenses	960		960	960
Fabric Repairs & maintenance	23,195		23,195	1,293
Council Tax	2,627		2,627	2,590
Electricity and Gas	3,218		3,218	3,058
Insurance	3,616		3,616	3,926
Organ repairs & Maintenance	606		606	641
Children's Bibles		27	27	
Staffing Costs:- Beadle/Organists	1,680		1,680	1,450
Other expenses	50		50	50
Glebe rent	460		460	460
Website	300		300	300
Supply Minister costs	700		700	600
Royal British Legion. Poppy Wreath	34		34	32
Safeguarding Training	25		25	
Licence CCL	187		187	
Turriff Printers (Sign and Banner)	210		210	
Christie Fencing. Forgue Glebe				9,099
Misc.	311		311	61
Refunds				450
Toilet twinning project				240
Transfer to Shepherd A/c (SBS)	18,000		18,000	3,201
Transfer to Gen. A/c				1,829
	<u>65,727</u>	<u>27</u>	<u>65,754</u>	<u>43,753</u>
<b>Governance Costs</b>				
Independant Examiners fees	-		-	-
<b>Other Payments</b>				
	<u>65,823</u>	<u>27</u>	<u>65,850</u>	<u>43,894</u>

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#### All C MINISTER'S STIPEND

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..

#### 7 COLLECTION FOR THIRD PARTIES

	2024	2023
Scottish War Blinded	181	165
Scottish Poppy Appeal	108	101
	<u>289</u>	<u>266</u>

