

Foveran Church Of Scotland

Scotland · Charity number SC011701

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1936-10-14
Register	View on the OSCR register

Contact

Address
Holyrood Chapel
Main Street
Newburgh
Aberdeenshire
Aberdeenshire
AB41 6BE

Website www.fpchurch.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To glorify God and to work for the advancement of Christ's kingdom in the Parish and beyond.

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
2024-12-31	£31,795	£30,422	-	0
2023-12-31	£31,605	£31,219	-	0
2022-12-31	£28,834	£43,393	-	0
2021-12-31	£54,656	£39,680	-	1
2020-12-31	£60,325	£77,596	-	1

Foveran Church Of Scotland

Scotland - Charity number SC011701

Accounts

The Church of Scotland
Foveran Church Of Scotland

Year Ending 31 December 2024

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 331966

Charity No: SC 011701

Reference and Administrative Information 2024

Charity Name: Foveran Church of Scotland
Charity Registration Number: SC 011701
Congregation Reference No: 331966
Contact Address: Holyrood Chapel
Main Street
Newburgh, Ellon
Aberdeenshire
AB41 6BE

Trustees

Audrey Clarke, Ibidun Daramola, Sue Edwards, Christine Fordyce,
John Fordyce, Velma Macfarlane and Ian Stott.

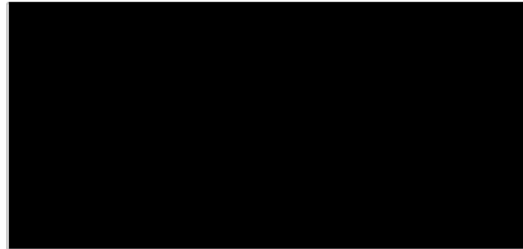
Principal Office-bearers

Moderator:

Session Clerk:

Church Treasurer:

Independent Examiner



Mint Accounting Ltd
63 Dock St
Dundee
DD1 3DU

Bankers

Clydesdale Bank
1 Queens Cross
Aberdeen
AB15 4XU

Independent Examiner's Report to the Trustees of Foveran Church of Scotland

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) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An 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.

Signed:



Name:



Relevant Professional qualificati



Address:

Mint Accounting Ltd
63 Dock St
Dundee
DD1 3DU

Date:

13 Sep 2025

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 Unitary Deed of Constitution.

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 which meets seven times a year is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the As a national Church it acknowledges a distinctive call and duty to bring the ordinances of the people in every parish of Scotland through a territorial ministry. It cooperates with other various ecumenical bodies in Scotland and beyond.

Foveran Church Of Scotland holds at least one service of worship each Sunday. There is also a youth group. The church also organises several community activities, e.g. country dancing, weekly café and craft friendship groups.

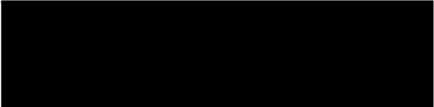
Reserves Policy

It is the Trustees' policy to hold reserves of approximately twelve months' expenditure including designated funds. At the year end the Church held unrestricted cash funds of £55,727 of which £2,256 had been designated for fabric fund and £407 for the purchase of The Church also held £16,191 of restricted funds which have been provided for the purposes specified in Note 2.

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 29th January 2025

Foveran Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts						
Donations	3	£23,036	£0	£0	£23,036	£25,334
Activities for Generating Funds		£0	£0	£0	£0	£0
Bank & Deposit interest		£1,792	£0	£0	£1,792	£1,518
Subtotal		£24,828	£0	£0	£24,828	£26,852
Rental of premises		£1,971	£0	£0	£1,971	£3,927
Receipts from General Trustees	8	£4,208	£0	£0	£4,208	£0
Other Receipts		£788	£0	£0	£788	£826
Total Receipts		£31,795	£0	£0	£31,795	£31,605

Note

Payments

Costs of generating funds	4	£169	£0	£0	£169	£156
Charitable activities	5	£30,253	£0	£0	£30,253	£31,063
Governance costs		£0	£0	£0	£0	£0
Total Payments		£30,422	£0	£0	£30,422	£31,219

(Deficit) / Excess of Receipts over Payments for the year before transfers		£1,373	£0	£0	£1,373	£386
Transfers		£0	£0	£0	£0	£0
(Deficit) / Excess of Receipts over Payments for the year		£1,373	£0	£0	£1,373	£386

Statement of Balances at 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Deposit Balances					
Bank & deposit balances brought forward	54,354	2,069	14,122	70,545	70,160
Movement in year:					
Excess of Receipts over Payments for the year	1,373	0	0	1,373	385
Bank & deposit balances carried forward	55,727	2,069	14,122	71,918	70,545

The accounts were approved by the Kirk Session and Financial Board on 29th January 2025
For and on behalf of the Kirk Session and Financial Board



Session Clerk

Treasurer

Foveran Church of Scotland

Statement of Balances

Notes to the Accounts

Year Ending 31 December 2024

1. Trustee Remuneration and Related Party Transactions

During the year 2024, 3 trustees received reimbursement of expenses incurred totalling £4,813.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts 2024 £	Payments 2024 £	Transfers 2024 £	At 31 Dec 2024 £
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Unrestricted funds

Designated Fabric Fund	£2,256	£0	£0	£0	£2,256
Designated Music Fund	£407	£0	£0	£0	£407
General Fund	£11,693	£31,795	£30,422	£0	£13,066
Church of Scotland Investors Trust Income Fund	£24,998	£0	£0	£0	£24,998
Church of Scotland Investors Trust Growth Fund	£15,000	£0	£0	£0	£15,000
Total	£54,354	£31,795	£30,422	£0	£55,727

Restricted funds

Miss Black's Trust	£198	£0	£0	£0	£198
Burnett Fund	£282	£0	£0	£0	£282
General Investment	£902	£0	£0	£0	£902
Special Benevolent	£687	£0	£0	£0	£687
Total	£2,069	£0	£0	£0	£2,069

Endowment funds

Loutit celtic cross	£1,410	£0	£0	£0	£1,410
Loutit chapel clock	£2,227	£0	£0	£0	£2,227
Loutit memorial	£8,529	£0	£0	£0	£8,529
Loutit mural tablets	£304	£0	£0	£0	£304
Captain Spalding's Trust	£671	£0	£0	£0	£671
Sunday School Party	£981	£0	£0	£0	£981
Total	£14,122	£0	£0	£0	£14,122

Investments held at 31 December 2024

	No of Units	Cost of Units	Market Value at 31 December 2024	Market Value at 31 December 2023
Growth Fund	3,386	£15,000	£21,603	£19,740
Income Fund	2,224	£24,998	£24,597	£24,375

Purposes of Restricted Funds

Burnett Fund - Money (administered by solicitors Brodies LLP) is sent to parishes every 3 years for distribution to parishioners in circumstances of need, at the discretion of the minister.

Miss Black's Fund - £300 to be invested and the interest to be distributed to parishioners in circumstances of need.

Purposes of Endowment Funds

Captain Spalding Trust - £500 to be invested in Government Securities and the interest to be at the disposal of the Kirk Session for Church purposes.

Mrs Helen Irving's Fund - £500 to be invested and the interest to be used to provide a Christmas treat for Sunday School children.

Loutit Memorial Fund - £2,000 to be invested and the interest used for any good cause in the parish of Foveran.

Loutit Chapel Clock Fund - £1,000 to be invested and the interest to be used for the upkeep of the clock in Holyrood Chapel.

Loutit Mural Tablet Fund - £100 to be invested and the interest to be used for the Loutit Mural Tablets in both church buildings.

Loutit Celtic Cross Fund - £200 to be invested and the interest used to wash the cross annually with soap and water, and to paint the letters on the cross every 10 years. If there is any excess

money, then at the discretion of the Session this may be used for the upkeep of gravestones in Foveran churchyard which belong to any minister of the parish who died prior to 1912.

31 December 2024 update of Trust Accounts

[Total invested (excluding Burnett Fund)	£4600]
Total in Trust Fund Account	£ 15,737
The Cooperative Bank (Shared Interest Society)	£ 455
Total in Trust Fund Accounts	£ 16,191

3. Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
WFO Scheme (non Gift Aid)	1,367			1,367	1,515
WFO Scheme (Gift Aid)	2,735			2,735	3,493
Gift Aid Donations	4,863			4,863	4,548
Tax Recovered on Gift Aid Donations	4,360			4,360	6,172
Ordinary Offerings (Open Plate)	837			837	939
Other Offerings, Donations etc	8,875			8,875	8,668
Total donations	23,036	-	-	23,036	25,335

4. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Costs of generating funds					
Fundraising expenses - grant expenses	169			169	156
Total cost of generating funds	169	-	-	169	156

5. Charitable activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Ministries & Mission allocation	2,790			2,790	7,818
Pulpit supply	6,287			6,287	4,350
Heat and light	3,542			3,542	3,575
Rates and insurance	2,349			2,349	4,892
Telephone and postage	1,104			1,104	783
Printing and stationery	233			233	216
Travel	2,066			2,066	868
Cleaning	2,967			2,967	2,967
Copyright licences	290			290	126
Fabric repairs & maintenance	6,705			6,705	2,023
Organ/piano maintenance	-			-	199
Rent of Glebe and venues	845			845	824
Other expenses	808			808	2,423
Youth work expenses	267			267	-
Total Charitable Activities	30,253	-	-	30,253	31,064

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. Minimum stipend £31,642, maximum stipend in 5th and subsequent years of service £38,884.

6. Collections for Third Parties

These payments are shown in the table below.

	Collected 2024 £	Paid 2025 £	Paid 2023 £
Red Cross	£ 269	£ 269	£ -
Total	£ 269	£ 269	£ -

7 Corner Cafe

INCOME	£	EXPENDITURE	£
Opening balance, 01 Jan 2024	£ 3,381	Café costs	£ 475
Cafe income	£ 3,239	Donations	£ 1,060
Total	£ 6,620	Total	£ 1,535

Income less expenditure	£ 1,704
Bank balance c/forward	£ 5,085

Charitable donations includes paid to Foveran Parish Church of Scotland

**8 Funds held on behalf of the congregation
by the Church of Scotland General Trustees**

Revenue Account	2023	£0
	2024	£5,544

Temporary Account	2023	£123,695
	2024	£118,846