

# Braemar and Crathie Parish Church, The Church of Scotland

Scotland · Charity number SC012075

## Details

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**Known as** Braemar And Crathie Parish Church of Scotland

**Status** Active

**Legal form** Unincorporated association

**Part of** The Church of Scotland (SC011353)

**Registered** 1913-01-27

**Register** [View on the OSCR register](#)

## Contact

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**Address** Milton of Ballachlaggan  
Crathie  
Ballater  
Aberdeenshire  
AB35 5TQ

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. It acknowledges a distinct call and duty to bring the ordinances of religion to the people in our Parish. We have activities to achieve this with regular Sunday services of worship, Messy Church, Study Groups, Fund raising and social events, Outreach and Community activities.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** the advancement of religion

## Geography

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- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£60,592	£67,459	-	0
2023-12-31	£41,278	£49,154	-	0
2022-12-31	£73,906	£46,760	-	2
2021-12-31	£50,838	£42,728	-	0
2020-12-31	£61,282	£45,956	-	0

**Braemar and Crathie Parish Church, The Church of Scotland**

Scotland - Charity number SC012075

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# Accounts

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**REGISTERED CHARITY NUMBER: SC012075**

**CONGREGATION NUMBER: 321916**

**Trustees' Report and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**Braemar & Crathie Parish Church**

The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**Braemar & Crathie Parish Church**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

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**Braemar & Crathie Parish Church**

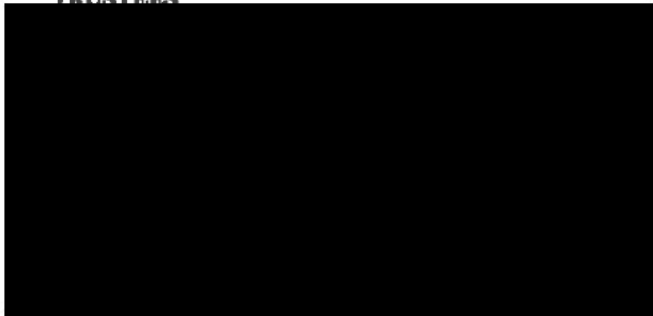
**Reference and Administrative Details**  
**for the Year Ended 31 December 2024**

**PRINCIPAL ADDRESS** C/O Crathie Opportunity Holidays  
The Manse Courtyard  
Crathie  
Ballater  
AB35 5UL

**REGISTERED CHARITY  
NUMBER** SC012075

**CONGREGATION NUMBER** 321916

**TRUSTEES**



**PRINCIPAL OFFICE-BEARERS**

Minister:  
Session Clerks:  
Finance Convenor:



**INDEPENDENT EXAMINER** The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

**BANKERS** Bank of Scotland

## **Braemar & Crathie Parish Church**

### **Trustees' Report** **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024.

#### **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.

Other activities which typically take place within the parish include Services of Worship, Messy Church, Study Groups, Fund-raising and Social Events, Outreach and Community Activities.

Unfortunately, as a result of the Covid pandemic restriction during 2021/2022, many of the activities were not able to continue as normal.

#### **ACHIEVEMENT AND PERFORMANCE**

As detailed in the objectives and activities section, various activities took place within the Parish as part of achieving the Church's aim to glorify God and to work for the advancement of Christ's Kingdom.

#### **FINANCIAL REVIEW**

Total receipts for the year were £60,592 (2023 - £47,279). Total payments for the year were £67,459 (2023 - £55,766). The resulting reduction in funds was £6,867 (2023 - £8,487). The allocation of this over restricted and unrestricted funds were reductions of £5,050 and £1,817 respectively. This deficit has to be considered in the light of the fact that £85,674 of Ministries & Missions allocations to Braemar & Crathie for previous periods dating back to 2020 have not yet been paid.

#### **Reserves policy**

It is the Trustees' policy to hold reserves of approximately six months general expenditure. The Trustees are aware that this target is not currently being met and accept that in the current climate it is an ambitious target which is likely to take many years to achieve. The challenge of maintaining the charity in its current form as a going concern is recognised by the Trustees. At the year end the total of unrestricted funds was £37,265 (2023 - £46,370) and total restricted funds were £22,652 (2023 - £20,414). The purpose of restricted funds and the movement of all funds is shown in Note 6 to the Accounts.

#### **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 new 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.

**Braemar & Craithle Parish Church**

**Trustees' Report**  
**for the Year Ended 31 December 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

The Kirk Session is chaired by the Minister and meets quarterly and further meetings when deemed necessary. The Kirk Session has commissioned six Team or Task Groups (see below) to which it has delegated certain responsibilities:

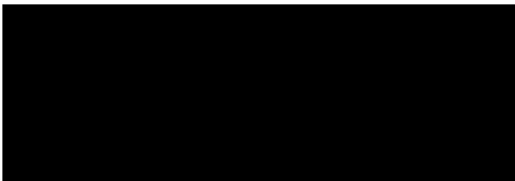
Worship and Spiritual Nurture  
Parish Life and Wider Mission  
Membership and Pastoral Care  
Buildings and Fabric  
Stewardship and General Purposes  
Finance

These teams, led by Elders, can and do include other members of the Parish and each are expected to meet when required between Kirk Session meetings.

**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 order of the board of trustees on 21/5/2025 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of  
Braemar & Craffie Parish Church**

I report on the accounts for the year ended 31 December 2024 set out on pages five to nine.

**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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



The Grant Considine Partnership  
Chartered Accountants  
46 High Street  
Banchory  
Aberdeenshire  
AB31 5SR

Date: .....22/5/2025.....

**Braemar & Crathie Parish Church**

**Receipts and Payments Account**  
**for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>RECEIPTS</b>					
Donations and legacies	1	37,228	6,230	43,458	40,259
<b>Charitable activities</b>					
Charitable Activities	2	14,303	-	14,303	5,217
Other trading activities		2,391	-	2,391	1,427
Investment income		440	-	440	376
<b>Total</b>		<u>54,362</u>	<u>6,230</u>	<u>60,592</u>	<u>47,279</u>
<b>PAYMENTS</b>					
Raising funds		140	-	140	134
<b>Charitable activities</b>					
Charitable Activities	3	<u>56,039</u>	<u>11,280</u>	<u>67,319</u>	<u>55,632</u>
<b>Total</b>		<u>56,179</u>	<u>11,280</u>	<u>67,459</u>	<u>55,766</u>
<b>(DEFICIT)/SURPLUS FOR THE YEAR</b>		(1,817)	(5,050)	(6,867)	(8,487)

The notes form part of these financial statements

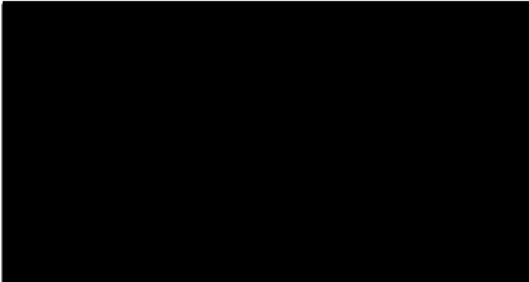
**Braemar & Crathie Parish Church**

**Statement of Balances**  
**31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>BANK &amp; DEPOSIT BALANCES</b>					
Bank & deposit balances brought forward		46,371	20,415	66,786	75,273
<b>MOVEMENT IN YEAR</b>					
Excess of Receipts over Payments for the year		(1,817)	(5,050)	(6,867)	(8,487)
<b>BANK &amp; DEPOSIT BALANCES CARRIED FORWARD</b>		<u>44,554</u>	<u>15,365</u>	<u>59,919</u>	<u>66,786</u>
<b><u>INVESTMENTS AT MARKET VALUE</u></b>					
Dobie Bequest (cost £2,995)		-	8,841	8,841	8,195
Crathie Kirk Charitable Fund (cost £2,355)		-	4,403	4,403	4,279
		<u>-</u>	<u>13,244</u>	<u>13,244</u>	<u>12,474</u>

The accounts were approved by the Kirk Session on 24/5/2025

For and on behalf of the Kirk Session



The notes form part of these financial statements

**Braemar & Crathie Parish Church**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**1. DONATIONS AND LEGACIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2024</b>	<b>2023</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gift Aid donations	17,801	-	17,801	18,784
Tax Recovered on Gift Aid Donations	6,170	-	6,170	5,865
Ordinary Offerings (Open Plate)	9,658	-	9,658	8,790
Other Offerings, donations etc	<u>3,599</u>	<u>6,230</u>	<u>9,829</u>	<u>6,820</u>
	<u>37,228</u>	<u>6,230</u>	<u>43,458</u>	<u>40,259</u>

**2. CHARITABLE ACTIVITY RECEIPTS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>funds</b>	<b>funds</b>	<b>2024</b>	<b>2023</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rental of premises	1,460	-	1,460	155
Weddings and Funerals	2,050	-	2,050	5,062
Receipts from General Trustees	<u>10,793</u>	<u>-</u>	<u>10,793</u>	<u>-</u>
	<u>14,303</u>	<u>-</u>	<u>14,303</u>	<u>5,217</u>

**3. CHARITABLE ACTIVITY PAYMENTS**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>2024</b>	<b>2023</b>
	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Ministries & Mission allocation	29,000	-	29,000	12,000
Presbytery dues	1,507	-	1,507	659
Minister's expenses	1,200	-	1,200	4,578
Pulpit supply	824	-	824	254
Accounting fees	2,560	-	2,560	2,194
Fabric Repairs and Renewals	9,961	11,280	21,241	6,612
Council Tax	3,147	-	3,147	3,103
Heat, light and water	(6,117)	-	(6,117)	10,739
Insurance	11,846	-	11,846	11,453
Church office and running expenses	123	-	123	145
Warranty Payments	515	-	515	1,030
Communication and outreach	295	-	295	313
Other expenses	<u>1,178</u>	<u>-</u>	<u>1,178</u>	<u>2,552</u>
	<u>56,039</u>	<u>11,280</u>	<u>67,319</u>	<u>55,632</u>

Note: Ministries and Mission allocations were being paid at £2,700 per month which increased from £1,000 from March 2024. Post year end this has reduced to £2,420 in line with current dues.

**Braemar & Crathie Parish Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**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 stipend scale, which is related to years of service.

**6. MOVEMENT IN FUNDS**

	At 1.1.24		Net movement in funds	At 31.12.24
	£	£	£	
<b>Unrestricted funds</b>				
General fund	46,371		(1,817)	44,554
<b>Restricted funds</b>				
Fabric - Braemar	8,257		(759)	7,498
Fabric - Crathie	5,054		(5,021)	33
Dobie Bequest	4,846		-	4,846
Crathie Kirk Charitable & Braemar Poor Funds	1,182		730	1,912
Flower Fund	300		-	300
Saunders Fraser Fund	300		-	300
Braemar & Crathie Guild	476		-	476
	<u>20,415</u>		<u>(5,050)</u>	<u>15,365</u>
<b>TOTAL FUNDS</b>	<u>66,786</u>		<u>(6,867)</u>	<u>59,919</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	54,362	(56,179)	(1,817)
<b>Restricted funds</b>			
Fabric - Braemar	500	(1,259)	(759)
Fabric - Crathie	5,000	(10,021)	(5,021)
Crathie Kirk Charitable & Braemar Poor Funds	<u>730</u>	<u>-</u>	<u>730</u>
	<u>6,230</u>	<u>(11,280)</u>	<u>(5,050)</u>
<b>TOTAL FUNDS</b>	<u>60,592</u>	<u>(67,459)</u>	<u>(6,867)</u>

**Braemar & Crathie Parish Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**6. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	54,246	(7,876)	46,370
<b>Restricted funds</b>			
Fabric - Braemar	7,931	326	8,257
Fabric - Crathie	6,491	(1,437)	5,054
Dobie Bequest	4,846	-	4,846
Crathie Kirk Charitable & Braemar Poor Funds	682	500	1,182
Flower Fund	300	-	300
Saunders Fraser Fund	300	-	300
Braemar & Crathie Guild	476	-	476
	<u>21,026</u>	<u>(611)</u>	<u>20,415</u>
<b>TOTAL FUNDS</b>	<u>75,272</u>	<u>(8,487)</u>	<u>66,785</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	41,278	(49,154)	(7,876)
<b>Restricted funds</b>			
Fabric - Braemar	500	(174)	326
Fabric - Crathie	5,001	(6,438)	(1,437)
Dobie Bequest	206	-	206
Crathie Kirk Charitable & Braemar Poor Funds	500	-	-
	<u>6,001</u>	<u>(6,612)</u>	<u>(611)</u>
<b>TOTAL FUNDS</b>	<u>47,279</u>	<u>(55,766)</u>	<u>(8,487)</u>

**Purposes of Restricted Funds**

Fabric - Braemar: This fund is to support the property costs of Braemar Church

Fabric - Crathie: This fund is to support the property costs of Crathie Church

Crathie Kirk Charitable Fund & Braemar Poor Fund: This is a fund to support the poor and those in need

Dobie Bequest fund: This is a fund for the upkeep of a grave in Braemar Cemetery

Flower Fund: To provide flowers for display during services of worship

Saunders Fraser Fund: For upkeep of a grave in Braemar Cemetery

Braemar & Crathie Guild: This is a fund for the running of the Church guild

**Braemar & Crathie Parish Church**

**APPENDIX**

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

	2024	2023
	£	£
<b><u>Consolidated Fabric Fund</u></b>		
Capital Account		
At Cost	<u>23,973</u>	<u>23,973</u>
Market Value of Balances at 31 December	<u>35,087</u>	<u>33,428</u>
Revenue Account	<u>13,122</u>	<u>9,923</u>