

Maryculter Trinity Church



Accounts for 2024

Congregation No: 321907

Charity No: SC 013648

Receipts and Payments

Reference and Administrative Information

Charity Name:	Maryculter Trinity Church of Scotland
Charity Registration Number:	SC013648
Congregation Reference No:	321907
Contact Address:	Maryculter Trinity Church of Scotland Kirkton of Maryculter Aberdeen AB12 5FS

Trustees
Kirk Session

[Redacted]

[Redacted]

Principal Office-bearers

Interim Moderator:
Locum Minister:
Session Clerk:
Church Treasurer:

[Redacted]

Independent Examiner

[Redacted]

Bankers
Bank of Scotland
27 Market Square
Stonehaven
AB39 2BB

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church was administered in accordance with the terms of the Model Deed of Constitution until 7th December 2012 when it moved to 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 prayerfully appointed and ordained 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. In the absence of a minister during a vacancy the Interim Moderator stands in their place.

Organisational Structure

The Kirk Session meets at least five times a year and is responsible for the spiritual affairs of the church. It is usually moderated by the minister, but others are also trained to chair the meetings. Certain responsibilities are delegated to the Property Convenor, Finance Committee and other ad hoc groups as appropriate. The Kirk Session meets at other times as required.

The Stated Annual Meeting is held in April.

Objectives and Activities

The Church of Scotland is the national church in Scotland. Our mission is to worship God and to follow the teachings of Jesus Christ. We have a commitment to minister in every parish in Scotland. Everyone is welcome to worship with us. We are a Reformed Presbyterian church and the basis of our faith is the Word of God as contained in the Bible. We believe in one God, the Father, the Son and the Holy Spirit. We believe that God is present in the world and is seeking to enrich our lives through knowing Jesus Christ His Son.

Our aim is to follow the teaching and example of Jesus Christ through whose life, death and resurrection we come to know, love and worship God. We seek to do this through love and practical care for each other and those we encounter in our daily lives. We observe the two sacraments of Baptism and Holy Communion. We baptise believing adults and children of Christian families.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Objectives and Activities (cont)

Our objective is to be a church which seeks to inspire people with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving our community.

Worship Services take place in Maryculter Trinity Church every Sunday at 10.30am. There are activities available for children.

A family service is held at 10.30am in Maryculter Trinity Church on the 3rd Sunday of the month except July and August. This is an informal service accompanied by our praise band.

Remembrance Day worship services are conducted at Maryculter Trinity Church, Banchory-Devenick memorial, and Cookney memorial with Aberdeenshire Council members attending each.

A Bible Study meeting takes place every week in Maryculter Trinity church hall. This is ecumenical and open to all who are interested.

Young people attend a Youth Cafe available to all the community on Thursday evenings in Maryculter Trinity church hall. All leaders have undergone Disclosure Scotland checks.

Community involvement

The church provides its land, personnel and facilities, including a dedicated playing field, car parking to the following organisations: Scouts, Cubs, Beavers, Mucky Boots kindergarten forest school and Maryculter Friendship club.

The church premises are regularly used by other organisations.

Hospital and home visits are regularly carried out by the minister and the elders.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

The profile and awareness of the power of prayer continues with minister and Elders available to listen and pray for individuals during or after worship.

In 2015 the church partnered with Crown Terrace Baptist Church in providing soup for vulnerable and homeless people in the city of Aberdeen, and this is still ongoing.

A modern style of family worship service is held on the 3rd Sunday of the month at 10.30am in Maryculter Trinity Church. Children are made very welcome at this service as they are at all services.

The Guild is held on the first Monday of the month from 7.30pm-9.30pm in Maryculter Trinity church hall from September to November and February to April.

Community Coffee mornings are held on 1st, 3rd and 5th Wednesdays of each month [except July and August] in Maryculter Trinity church hall and are continuing to flourish. This provides an opportunity for the community to come together for friendship and enjoyment.

We are a Fairtrade Church and where possible source Fairtrade goods for use in our church.

We run events throughout the year for Christain Aid and have helped many worthwhile projects including Water Aid, Mission Aviation Fellowship and HIV/Aids.

We also took part in the Blythswood Christmas Shoe Box Appeal.

We had a significant upgrade to our sound system and streaming equipment which now allows our services to be recorded and streamed live for those unable to attend in person.

Following the refurbishment of the Church in 2016/17, we now have a space that is warm and comfortable and adaptable to many uses. Various events have now been held and we are delighted at how user friendly the church and hall have become. Our dearest wish is that these church facilities will be seen as a resource for the whole community.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Financial Review

The principal source of income is the giving of members. The bulk of this comes by Bank Standing Order and Gift Aid Recoveries, which accounts for 78% of total giving. Total donations for 2024 increased by 7.32 % over 2023.

We have several fundraising activities throughout the year to support the Church costs, these include our Community Coffee, a Spring Fling, Car Boot sale and a Quiz Night. Nearer the end of the Year and in preparation for Christmas we have our regular 'Ladies Night' where men are welcome to join in the festive fun. The last two years we have also printed and sold a Maryculter Church Calendar where community groups associated with the Church, Church members, friends and family are encouraged to submit pictures of our local community for selection and printing in the calendar. The fundraising activities in 2024 of the Church and Guild raised £7,707 net of expenses.

Reserves Policy

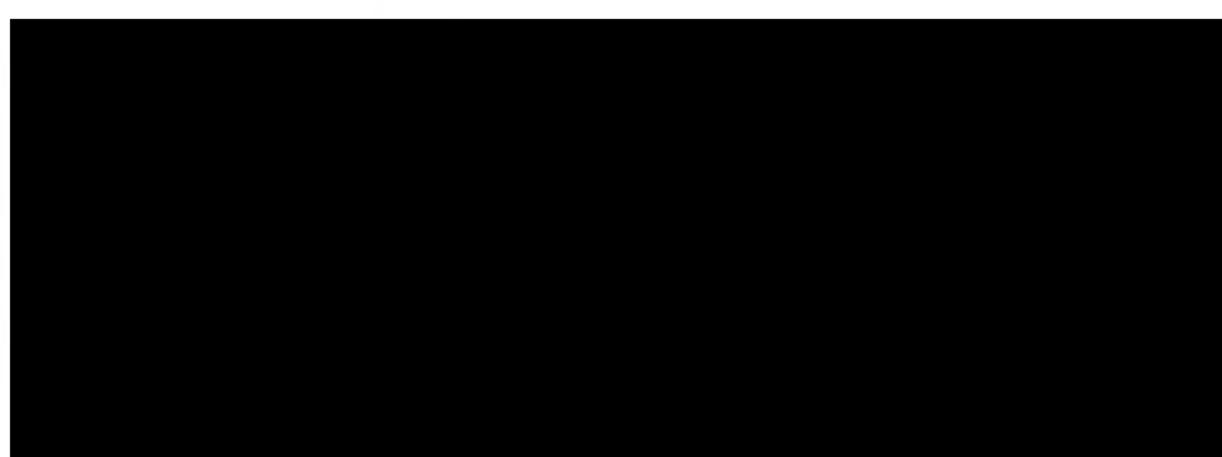
The Kirk Session / Trustees' seek to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £35,914 of which £7,401 had been designated for fabric fund and £3,163 for the Guild and Youth Cafe. The total of the unrestricted cash funds equate to approximately six months of expected expenditure for 2025.

The Church also held £5,950 of restricted funds which have been provided for the purposes specified in Note 8.

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 / 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: 6th April, 2025

Independent Examiner's Report to the Trustees of Maryculter Trinity Church of Scotland SC013648

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 7 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) (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 .

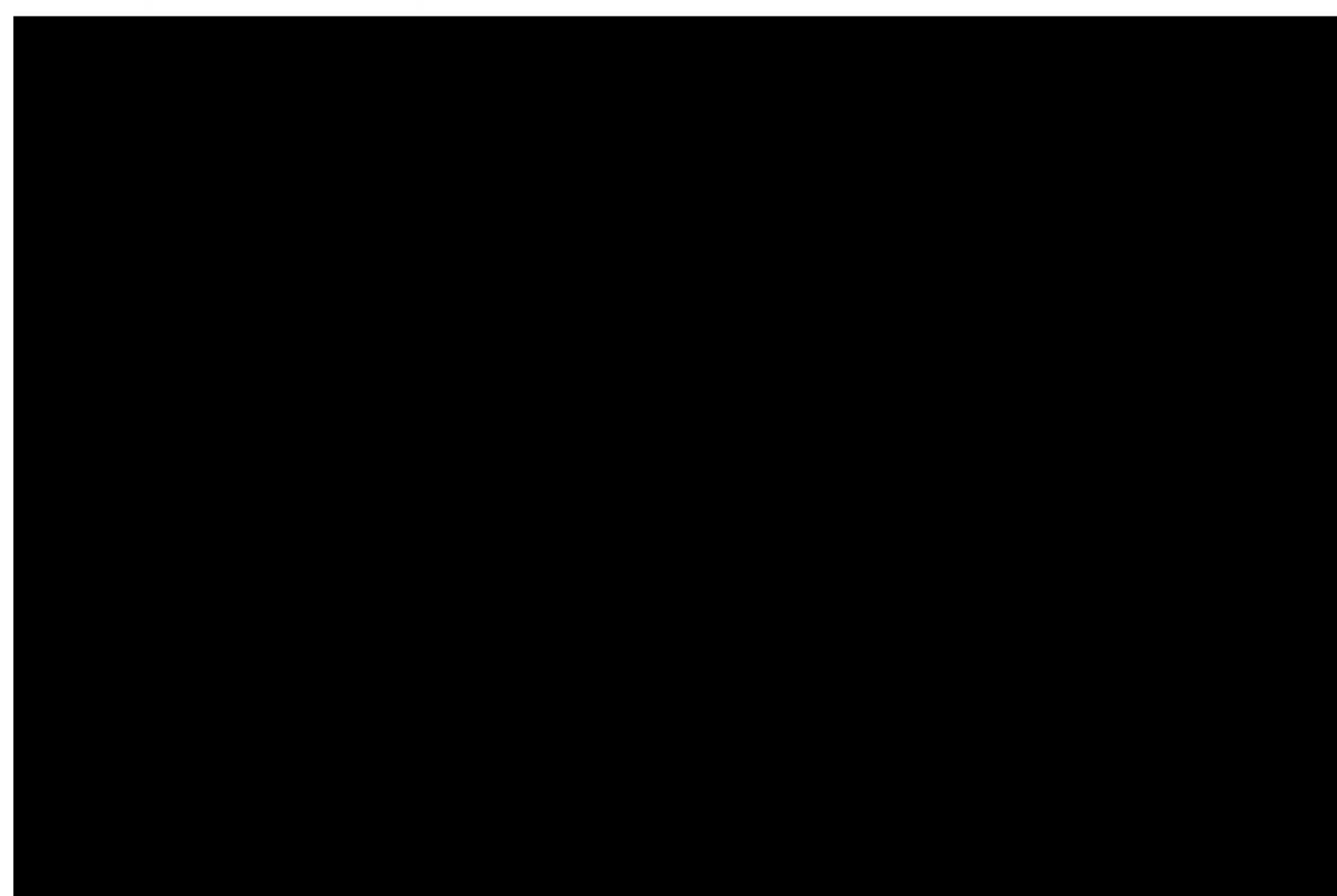
- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - comply with Regulation 9 of the 2006 Accounts Regulations have not 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:

Address:

Date:



Maryculter Trinity Church of Scotland SC013648**Receipts and Payments Account****Year ended 31 December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts	Note					
Donations	3	42,148	-	-	42,148	39,275
Legacies		-	-	-	-	-
Activities for Generating Funds		8,379	-	-	8,379	10,846
Bank & Deposit interest		-	-	-	-	100
Investment income		112	30	-	142	26
		<u>50,639</u>	<u>30</u>	<u>-</u>	<u>50,669</u>	<u>50,247</u>
Rental of premises		390	-	-	390	80
Sale of assets		150	-	-	150	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	-
Receipts from General Trustees		4,219	-	-	4,219	8,656
Special Collections	6	1,625	-	-	1,625	979
Other Receipts	4	1,017	-	-	1,017	3,898
Total Receipts		<u>58,040</u>	<u>30</u>	<u>-</u>	<u>58,070</u>	<u>63,860</u>
Payments	5					
Charitable activities		52,936	-	-	52,936	55,528
Other Payments		6,127	-	-	6,127	0
Total Payments		<u>59,063</u>	<u>0</u>	<u>0</u>	<u>59,063</u>	<u>55,528</u>
Surplus/(Deficit) for the year before transfers		(1,023)	30	0	(993)	8,332
Transfers		0	0	0	0	0
Surplus/(Deficit) for the year		<u>(1,023)</u>	<u>30</u>	<u>0</u>	<u>(993)</u>	<u>8,332</u>

Maryculter Trinity Church of Scotland SC013648
Statement of Balances
At 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>	2					
Bank & deposit balances brought forward		36,937	5,920	0	42,857	34,524
Movement in year:						
Excess of Receipts over Payments for the year		(1,023)	30	0	(993)	8,333
Bank & deposit balances carried forward		<u>35,914</u>	<u>5,950</u>	<u>0</u>	<u>41,864</u>	<u>42,857</u>
<u>Investments at market value</u> (cost £ 525)		<u>5,295</u>	<u>1,404</u>	<u>0</u>	<u>6,699</u>	<u>5,670</u>
<u>Assets</u>						
Gift Aid Receivable		<u>6,950</u>	<u>0</u>	<u>0</u>	<u>6,950</u>	<u>0</u>
		<u>6,950</u>	<u>0</u>	<u>0</u>	<u>6,950</u>	<u>0</u>
<u>Liabilities</u>						
Locum Invoice for December		1,214	0	0	1,214	0
Donation collected not sent in 2024		<u>274</u>	<u>0</u>	<u>0</u>	<u>274</u>	<u>0</u>
		<u>1,488</u>	<u>0</u>	<u>0</u>	<u>1,488</u>	<u>0</u>

The accounts were approved by the Kirk Session on 6th April, 2025.

For and on behalf of the Kirk Session

Maryculter Trinity Church of Scotland SC013648
Statement of Balances
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year the following payments were made to Trustees:

		£
	Pulpit Supply	300
	Beadle	975

During the year the following payments were made to related parties:

David Massie Carpentry & Joinery	1,062
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2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	17,141	54,178	56,095	-	15,224
Church Reserve Fund	6,985	210	-	-	7,195
Designated Fabric Fund	7,320	930	849	-	7,401
Designated Guild Account	979	1,475	1,454	-	1,000
Designated Sunday School Account	2,931	-	-	-	2,931
Designated Youth Café Account	1,581	1,247	665	-	2,163
	<u>36,937</u>	<u>58,040</u>	<u>59,063</u>	<u>-</u>	<u>35,914</u>
Restricted funds					
Thomson, Burnett, Angus & Mollison	3,712	30	-	-	3,742
Nicol Bequest	977	-	-	-	977
Professor Niven Bequest	637	-	-	-	637
Mrs Christina Lees Memorial Fund	594	-	-	-	594
	<u>5,920</u>	<u>30</u>	<u>-</u>	<u>-</u>	<u>5,950</u>
Total funds	<u>42,857</u>	<u>58,070</u>	<u>59,063</u>	<u>-</u>	<u>41,864</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	3,248	-	-	3,248	5,093
Gift Aid Donations	25,738	-	-	25,738	26,657
Tax Recovered on Gift Aid Donations	6,951	-	-	6,951	6,885
Ordinary Offerings (Open Plate)	2,371	-	-	2,371	-
Other Offerings, Donations etc	3,840	-	-	3,840	640
	<u>42,148</u>	<u>0</u>	<u>0</u>	<u>42,148</u>	<u>39,275</u>
4. Analysis of Other Income					
Other Interest	134	-	-	134	0
Refunds	32	-	-	32	0
Other income from Congregational Orgs	851	-	-	851	3,375
	<u>1,017</u>	<u>0</u>	<u>0</u>	<u>1,017</u>	<u>3,375</u>
5. Analysis of Payments					
Charitable activities					
Giving to Grow / Locum	24,758	-	-	24,758	25,212
Presbytery dues	1,289	-	-	1,289	0
Pulpit supply	300	-	-	300	280
Other staffing costs	1,764	-	-	1,764	1,605
Fabric repairs & maintenance	4,173	-	-	4,173	2,623
Heat and light	3,752	-	-	3,752	4,792
Insurance	3,057	-	-	3,057	2,953
Church office expenses	778	-	-	778	992
Organ & music	1,101	-	-	1,101	822
Printing, stationery and postage	801	-	-	801	76
Security & Fire Protection	529	-	-	529	1,725
PAT & EICR Test	76	-	-	76	2,996
Interest on Loan	6,000	-	-	6,000	7,934
Fabric Account Expenses	849	-	-	849	75
Guild Expenses	1,350	-	-	1,350	1,469
Sunday School Expenses	0	-	-	0	147
Youth Café Expenses	665	-	-	665	848
Donations To Charities	1,351	-	-	1,351	979
Other expenses	343	-	-	343	0
	<u>52,936</u>	<u>0</u>	<u>0</u>	<u>52,936</u>	<u>55,528</u>
Other payments					
Purchase of assets					
- Lawn Mower	1,999	-	-	1,999	0
- AV Equipment	2,807	-	-	2,807	0
Land sale activities	1,321	-	-	1,321	0
	<u>6,127</u>	<u>0</u>	<u>0</u>	<u>6,127</u>	<u>0</u>

6. Collections for Third Parties

2,024	2,023
£	£

Big Brew	220	200
ANCHOR	237	-
Water Aid	251	294
Poppy Scotland	274	204
Christian Aid	365	107
Souper Sunday	175	175
Guild - World day of prayer	104	-
	<u>1,625</u>	<u>980</u>

7 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 a national scale which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend was £38,884.

8 Purpose of Restricted Funds

The Thomson, Burnett, Angus and Mollison fund provides for distributions to the poor of the parish and prizes for Bible knowledge.

The Nicol Bequest, Professor Niven Bequest and the Mrs Christina Lees memorial fund provide funds for the upkeep of graves and gravestones.

9 Purpose of Designated Funds

Fabric Fund - The Trustees have set aside funds for the maintenance of the Church property

Guild Fund - The Trustees permit the Guild to use this fund for the collection of Capitation Fees and payments to the various projects which the Guild supports

Sunday School account - The Trustees permit the Sunday School to use this fund for receipt of donations and fund raising and for the purchase of teaching materials and prizes.

Youth Café - The Trustees permit the Youth Café to use this fund for the purchase and sale of provisions for their shop and for the purchase of games etc.

10 Interest on Loan

The congregation has an outstanding loan of £199,550.42 from the General Trustees at a rate of 3% per annum and this is granted against the value of Kirkton Cottage and separate building plot with planning permission, which was valued in 2024 at £285,000 (Kirkton Cottage - £160,000; Plot with planning permission £125,000).