

West Mearns Parish Church of Scotland



Congregational Accounts

For the Year ended 31 December 2024

Congregation No: 321944

Charity No: SC 016193

Reference and Administrative Information

Charity Name: West Mearns Parish Church of Scotland

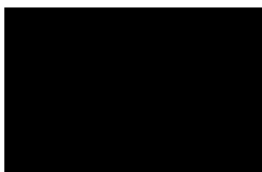
Charity Registration

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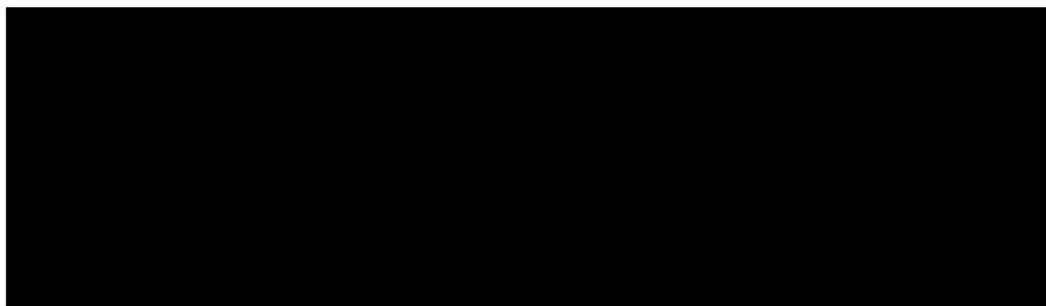
Contact Address:



Trustees



Kirk Session Members:



Principal Office-bearers

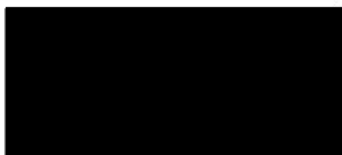
Minister:

Session Clerk:

Treasurer:



Independent Examiner



Bankers

Virgin Money
1 Queens Cross
Aberdeen

West Mearns Parish Church of Scotland
Trustees' Annual Report
Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The church is administered in accordance with the Church of Scotland Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

The charity trustees are the members of the Kirk Session. 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

Under the Unitary Constitution the work of the Session is delegated to committees as appropriate. West Mearns current committee structure is primarily the Kirk Session and the Business, Finance & Fabric committee. Due to the small size of the committees and the current workload as a result of the Presbytery Mission Plan, the Kirk Session deals with all the work and includes from time to time, necessary representatives of the other areas of the Churches work and mission to ensure proper representation and

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.

The parish of West Mearns encompasses five villages and the surrounding countryside. Services of worship are held at 9.30 am every Sunday at Fettercairn Church, and at 11 am on the first Sunday of the month at Glenbervie Church and on the other Sundays of the month at Auchenblae Church. Occasionally a single united service is held in one of the three churches.

A monthly service is held at Queen Elizabeth Court, a sheltered housing complex in Fettercairn. Christmas services are held in all three churches, and in Queen Elizabeth Court in Fettercairn. There are special evening services held to mark Holy Week, including an ecumenical Good Friday Service in which the congregation participates and takes its turn in hosting. The congregation also participates in, and takes its turn in hosting, the local World Day of Prayer service every March. Weddings and funerals are held as and when required at the three churches.

The Communications Group publishes the church newsletter, Jottings, three times a year for circulation to all members of the congregation and to the wider community through the local shops. There is a regularly updated website and a social media presence. Members of the church organise West Mearns Parish's participation in Christian Aid Week and the Harvest and Manger Gifts.

Occasional events take place as a focus for bringing people together and as a means of raising funds.

The minister is the chaplain at seven primary schools in the area and conducts school assemblies at the invitation of the respective Head Teachers.

The activities of West Mearns Parish Church of Scotland include the Guild and the Auchenblae Friendship Club. The two Guilds within the Congregation - Auchenblae and Fettercairn - exist to express faith in worship, prayer and action. The Auchenblae Friendship Club meet weekly for shared activities and friendship.

Achievements and Performance

Live-streaming of weekly worship from Fettercairn Church started in 2020, as well as holding the Sunday evening prayer group meeting over zoom, and this continued throughout 2024, reaching out to people from far outside our Parish. Towards the end of 2024 an After-School Club (Little Light Bearers) was started up in Fettercairn Church Hall, once a week during term-time, with the aim of teaching children about the bible and Christ through DVDs, craft activities, fun and games. The club is proving popular and attendance has been growing.

West Mearns Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2024

Achievements and Performance (cont)

During 2022 a combined Kirk Session of Aberluthnott, Laurencekirk, St Cyrus and West Mearns parishes was held to begin a collaborative conversation about the way forward following the release of the final Presbytery plan. As part of the plan Auchenblae and Glenbervie churches are ear-marked for closure. A Task Group was formed, fully representative of the West Mearns, Laurencekirk and Aberluthnott parishes, to take us to a point when we are one single parish in accordance with the Presbytery Plan. Questionnaires were circulated in 2024 to gather the views of the congregations, and the wider community, about the changes and to help guide our future.

The Caim mission project, run in partnership with Aberluthnott Parish churches, continued to develop. Through the Woodland Trust a further number of free trees was received for an additional woodland area. It was decided to grow these on before situating them. Volunteers contributed to a range of tasks from sowing, planting, wood chip on paths, maintaining grass areas in orchards and the wider site, to building compost bed areas. Having the polytunnels enabled growing tomatoes, lettuce and other crops into winter. This meant provision could be extended into the Larder. Funding was received from Far & Wide charity shop enabling the purchase of a ride-on mower and trimmer equipment to help maintain the site. Seed For Growth, Church of Scotland funding, was given for an initial 1 year. During term time 2 pupils from Mearns Academy ASL visited for a morning each week. This has been positive for them and valued by the school. Undertaking a range of activities and learning new skills, pupils have also grown in confidence and interact with people from the community when we visit the local Larder. They also helped contribute a pallet garden challenge in the Scone Palace Garden Fair in May. They received a Silver rosette. With Luthermuir Primary School sunflowers were grown from seed and a good planting out session in the school grounds was enjoyed. There were also additional visits for other activities at the Caim every second week. In the Autumn connections at Harvest time were made with 2 other Primary schools. In October a Harvest BBQ afternoon was held. Some 60 people from across the community (all ages) attended. There were different activities to share in across the site. In December an Advent trail was set out in the main orchard area and 50 people gathered for the orchard Carol Sing on 21st December with lights on the trees and torches to hand. Through the Food Forum the Caim is part of a Growing Network initiative in the area to support and share in similar activities.

Fettercairn's Drop in Cafe has been going since 2011, operating every Monday in July and August, and on the last Monday of the other months, and is supported by all the surrounding villages and also attracts some passing tourists. Themed days in 2024 included children's book and picnic box weeks, strawberry tea and posh afternoon tea weeks and a lucky bag week. This year the Drop in Cafe raised over £2,500 for church funds and Fettercairn Christmas Fayre raised a further £1,234. A coffee morning, a fundraising lunch, sales of calendars and other items by the Fettercairn and Auchenblae Guilds raised over £1,000.

Overall lack of property maintenance remains a concern. The impasse with CFJ Ltd over the lime harling of Auchenblae Church Hall remained unresolved during the year, but completion is expected in 2025. A high level survey of Fettercairn Church was carried out in spring 2024 and funding is in place for repointing of the spire in 2025. Plaster damage at Auchenblae Church relates to a long running water ingress problem (under investigation) at the base of the tower. The requirement to continually repair rooves and stonework is well understood by the Session which faces continuing difficulty in finding and managing suitably qualified contractors.

Financial Review

In 2024 total receipts were up by just under £30,900 to £88,255. The main reasons for the increase were a £20,000 Seed for Growth grant and a £3,000 donation for the Caim mission project, an increase in investment income of £3,300 (18%) and a claim to recover the tax paid on gift aid donations of almost £5,000 (no claim had been made to HM Revenue & Customs in 2023). A claim for £5,532, covering the 2022/23 tax year, was received in January 2025 and a claim for the 2023/24 tax year is due to be made in April 2025. The only other item showing a significant change compared to 2023 was receipts from weddings and funerals, which was down by £1,675 (41%) to £2,400. Although gift aid donations were down by £883 (10%) in 2024, plate donations increased by £998 (11%). Fundraising receipts at £5,190 were very similar to the previous year.

West Mearns Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2024

Total payments were down by just over £30,600 in 2024 to £83,493. The Giving to Grow payment was down by £31,261 compared to 2023 when an extra £10,000 had been paid in addition to our requirements for that year. At 31 December 2024 there was a £10,000 liability for our 2024 contribution and this has since been paid. Our presbytery dues had not been paid in 2023 (£704) and these, along with the 2024 dues (£1,498), were paid in 2024. Although payments towards Minister's expenses were down by £2,240 in 2024, there was a liability of £1,887 at the end of the year and this was paid in January 2025. Fabric repairs and maintenance was up by just over £4,600 to £12,434 and which included the final payment for work above the north gable of Fettercairn church, remedying a water ingress issue (£4,786), and external painting of the Manse (£1,872). Payments for heat and light were down by over £6,500 compared to 2023. All 5 buildings received a £500 credit from SSE during the year. In addition there is an issue with the smart meter at Fettercairn church and during the year we were not charged for any electricity use at that property. We are waiting for the matter to be resolved.

The Caim mission project became a restricted fund in 2024 following the award of Seed for Growth funding. Expenses incurred in 2023 for the project of £28,258, and shown as one total in the 2023 accounts, have been restated into their constituent parts (staffing costs, other expenses and fabric expenses) for the purpose of the comparatives. A back-dated claim for Employment Allowance meant Caim staffing costs were around £3,300 less in 2024 than in 2023. During 2024 we engaged the services of Community Dan, at a cost of £3,633, to assist with seeking funds to finance the major repairs and improvements to Fettercairn Church and Hall, as well as for the Caim and works at Laurencekirk and Luthermuir churches. A new computer (£1,000), and a mower and strimmer for the Caim (£3,060), account for the £4,060 spent on assets.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure. At the year end the Church held unrestricted cash funds of £191,414 of which £46,958 were designated for specific purposes. The remaining balance of £144,456 represents around three years of general fund expenditure. It had been agreed by Kirk Session that part of the legacy received in 2021 would be invested in the Church of Scotland Investors Trust, however given the deficits in 2022 and 2023, and planned expenditure on major repairs and improvements to the church and hall at Fettercairn, along with the favourable rates of interest earned on cash funds, this has not been actioned.

The Church also held £8,742 of restricted funds which have been provided for the purposes specified in Note 6 (page 9).

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 30.3.2025

Independent Examiner's Report to the Trustees of West Mearns Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 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 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.

Date:

31.3.2025

West Mearns Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	3	32,383	3,943	36,326	28,668
Legacies		0	0	0	0
Activities for Generating Funds	4	1,265	3,925	5,190	5,097
Bank & Deposit interest		5,098	122	5,220	5,410
Investment income		20,967	554	21,521	18,212
		<u>59,713</u>	<u>8,544</u>	<u>68,257</u>	<u>57,387</u>
Rental of premises		0	0	0	0
Sale of investments		0	0	0	0
Sale of assets		0	0	0	0
Grants		0	20,000	20,000	0
Receipts from General Trustees		0	0	0	0
<u>Total Receipts</u>		<u><u>59,713</u></u>	<u><u>28,544</u></u>	<u><u>88,257</u></u>	<u><u>57,387</u></u>
<u>Payments</u>					
Costs of generating funds:					
Fundraising costs		2,786	847	3,633	0
Charitable activities	5	46,879	28,921	75,800	114,120
Governance costs:					
Independent examiner's fees		0	0	0	0
Other payments:					
Purchase of investments		0	0	0	0
Purchase of assets		1,000	3,060	4,060	0
<u>Total Payments</u>		<u><u>50,665</u></u>	<u><u>32,828</u></u>	<u><u>83,493</u></u>	<u><u>114,120</u></u>
Excess of Receipts over Payments for the year					
		<u><u>9,048</u></u>	<u><u>(4,284)</u></u>	<u><u>4,764</u></u>	<u><u>(56,733)</u></u>

West Mearns Parish Church of Scotland
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>	6			
Bank & deposit balances brought forward	182,366	13,026	195,392	252,125
Movement in year:				
Excess of Receipts over Payments for the year	9,048	(4,284)	4,764	(56,733)
Bank & deposit balances carried forward	191,414	8,742	200,156	195,392
<u>Investments</u>	7			
At cost	379,097	10,678	389,775	389,775
At market value	528,232	26,158	554,390	528,823
<u>Liabilities</u>				
Giving to Grow	10,000		10,000	
Minister's expenses	1,887		1,887	
Repair Bill				4,786
	11,887		11,887	4,786

The accounts were approved by the Kirk Session on 30 March 2025.

For and on behalf of the Kirk Session

West Mearns Parish Church of Scotland**Notes to the Accounts for the Year ended 31 December 2024****1. Trustee Remuneration and Related Party Transactions**

During the year one trustee received reimbursement of expenses incurred totalling £2,902.44.

2. 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. For the year under review the minimum stipend was £31,642 and the maximum stipend (after 5 years) £38,884.

3. Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Gift Aid Donations	7,914		7,914	8,797
Tax Recovered on Gift Aid Donations	4,972		4,972	0
Ordinary Offerings (Open Plate)	10,536		10,536	9,538
Weddings and funerals	2,400		2,400	4,075
Contributions from outside agencies	2,732		2,732	2,490
Guilds	674		674	558
Auchenblae Friendship Club	1,218		1,218	1,641
Other donations	1,937	3,943	5,880	1,569
	<u>32,383</u>	<u>3,943</u>	<u>36,326</u>	<u>28,668</u>

4. Analysis of Activities for Generating Funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Fettercairn Drop In Café		2,581	2,581	2,073
Christmas Tree Festival (2023)		51	51	1,568
Christmas Fayre		1,234	1,234	0
Stalls at village shows & other events	200		200	170
Sales of plants, cakes, crafts etc		59	59	0
Guild coffee mornings/ lunch	516		516	800
Guild sale of calendars	237		237	0
Guild sale of cards/prints/plants/books etc	312		312	486
Total Activities for Generating Funds	<u>1,265</u>	<u>3,925</u>	<u>5,190</u>	<u>5,097</u>

West Mearns Parish Church of Scotland

Notes to the Accounts for the Year ended 31 December 2024 (contd)

5. Analysis of Charitable Activities

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Giving to Grow	7,312		7,312	38,573
Presbytery dues	2,202		2,202	0
Minister's expenses	612		612	2,852
Pulpit supply & Locum Minister	0		0	350
Other staffing costs	5,284	22,763	28,047	31,290
Fabric repairs & maintenance	7,651	4,786	12,437	9,248
Council Tax	2,290		2,290	2,242
Heat and light	5,858		5,858	12,434
Insurance	11,374	146	11,520	11,005
Telephone	942		942	1,095
Printing, stationery and postage	261		261	266
Organ & music	1,549	540	2,089	3,173
Guild projects	650		650	150
Friendship club travel and outings	541		541	289
Other expenses	353	686	1,039	1,153
Total charitable activities	<u>46,879</u>	<u>28,921</u>	<u>75,800</u>	<u>114,120</u>

6. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	126,027	43,743	48,855	13,606	134,521
Reserve Fund	a 9,568	367	0	0	9,935
Designated funds:					
Fabric fund	292	322	0		614
Margaret Thomson Fund	42,796	12,325	0	(12,325)	42,796
Sunday School Fund	83	0	35	0	48
Auchenblae Guild Fund	902	834	644	(500)	592
Fettercairn Guild Fund	1,578	904	363	(400)	1,719
Auchenblae Friendship Club Fund	1,120	1,218	768	(381)	1,189
	<u>182,366</u>	<u>59,713</u>	<u>50,665</u>	<u>0</u>	<u>191,414</u>
Restricted funds					
Woodworm & Rot Treatment Fund	1,238	3,925	4,786	0	377
Glenbervie Roof Fund	7,191	0	0	0	7,191
The Caim	0	23,943	27,502	0	(3,559)
Organ Fund	418	268	540	0	146
Benevolent Fund	4,179	408	0	0	4,587
	<u>13,026</u>	<u>28,544</u>	<u>32,828</u>	<u>0</u>	<u>8,742</u>
Total funds	<u>195,392</u>	<u>88,257</u>	<u>83,493</u>	<u>0</u>	<u>200,156</u>

Purposes of Designated Funds

Fabric Fund: This fund is used for the repair and maintenance of the Church property

Margaret Thomson Fund: Original legacy of £344,594 received in 2016 for the benefit of Glenbervie Parish Church, of which £249,996 was invested in 2017. To be used as the Trustees deem fit.

Sunday School Fund: This fund is used for buying Sunday school materials and prizes

Auchenblae Guild Fund: This fund is used for the activities of Auchenblae Guild

Fettercairn Guild Fund: This fund is used for the activities of Fettercairn Guild

Auchenblae Friendship Club Fund: This fund is used for the activities of the Auchenblae Friendship Club

West Mearns Parish Church of Scotland

Notes to the Accounts for the Year ended 31 December 2024 (contd)

Purposes of Restricted Funds

Woodworm & Rot Treatment Fund: This fund was set up to address the woodworm and rot problems in all 3 churches.

Glenbervie Rood Fund: This fund was set up in aid of the restoration of Glenbervie Church roof.

The Caim: A mission project which became a restricted fund following Seed for Growth funding.

Organ Fund: This is a fund to provide for organ repairs and maintenance.

Benevolent Fund: This fund is to assist the poor of the Parish

Note

a. £5000 of the opening and closing balance of the reserve fund was held in a deposit fund with the Church of Scotland Investors Trust (CoSIT). The balance of the fund is held with Virgin Money.

7. Investments

	No. of Units 2024	Cost £	Market Value 2024 £	Market Value 2023 £
Unrestricted				
General Purposes:				
Growth Fund (CoSIT)	37,650	88,558	240,207	219,500
Income Fund (CoSIT)	5,500	40,543	60,830	60,280
Margaret Thomson Legacy Fund:				
Income Fund (CoSIT)	20,542	249,996	227,195	225,140
		<u>379,097</u>	<u>528,232</u>	<u>504,920</u>
Restricted				
Benevolence:				
Growth Fund (CoSIT)	2,280	4,545	14,546	13,292
Organ:				
Growth Fund (CoSIT)	1,820	6,133	11,612	10,611
		<u>10,678</u>	<u>26,158</u>	<u>23,903</u>
Total investments		<u>389,775</u>	<u>554,390</u>	<u>528,823</u>

8. Collections for Third Parties

	2024 £	2023 £
Christian Aid	1,362	900
Poppy Scotland	445	293
	<u>1,807</u>	<u>1,193</u>

West Mearns Parish Church of Scotland

Appendix

Funds Held on Behalf of the Congregation by The Church Of Scotland General Trustees

	2024	2023
	£	£
<u>Capital Account</u>		
Credit Balances held at 31 December at cost	74,636	74,636
Market Value of Balances at 31 December	109,253	104,088
<u>Revenue Account</u>		
Credit Balance at 1 January	21,566	17,632
Receipts	5,083	3,961
Payments	272	27
Credit Balance at 31 December	26,377	21,566