

**The Church of Scotland**

**Dyce Parish Church**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2025**

**Congregation No: 311890**

**Charity No: SC 016950**

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## Section 1-REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Dyce Parish Church

Charity Registration Number: SC016950

Congregation Reference No: 311890

Contact Address: Mrs Cheryl Beaumont  
152 Victoria Street  
Dyce  
Aberdeen  
AB21 7DN

### Trustees

The Trustees who served during the period 1 January 2025 up to the date of signing this report were as follows:

L Alexander; K Angus; A Barber; J Barbour; J Baxter; H Beagrie; I Brown; M Cattnach; W Donald; Val Drummond; D Dunne; R Gunn; H Innes; E Irvine; K Knight; A Lamb; R Mack; H McCulloch; A Marjoribanks; M Milligan; I Milne; J Milton; D Murray; G Paul; S Pirie; M Reid; K Roach; P Sharp; E Shearer; E Thomson; J Thomson; J Thurley; C Wilson; F Wilson.  
Emeritus Elders: S Cumming.

### Principal Office-bearers

Interim Moderator: Rev David Locke  
OLM - Locum: Rev Joan Thorne  
Session Clerk: Mr Raymond Mack  
Church Treasurer: Mrs Cheryl Beaumont

### Independent Examiner

Mr Tom Craggs  
7 Morar Court  
Ellon  
Aberdeenshire  
AB41 9GG

### Bankers

Bank of Scotland  
79 Ellon Road  
Bridge of Don  
ABERDEEN  
AB23 8BY

## Section 2-TRUSTEES ANNUAL REPORT

### Structure, Governance and Management

#### Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution or 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. The OLM is also a Presbytery appointment.

#### Organisational Structure

The Kirk Session is chaired by the Minister who normally meets six times a year. In 2025 we held five meetings. Certain responsibilities are delegated to the various teams (finance; property; fellowship; pastoral care; worship; discipleship and outreach) as appropriate. These committees are accountable and report to the Kirk Session.

#### Church Family

The congregational roll statistics for the year end are as follows:

The Congregational Roll of Membership at 31 December 2024 was 469

During 2025 names were removed by:

Death	12
Transference of certificate	2
Otherwise	6

During 2025 names were added by:

Profession of Faith	2
Transference of certificate	2
Resolution of the Kirk Session	1

The Communion Roll of Membership at 31 December 2025 was 454

## 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.

### Linkage with New Machar Parish Church

In 2023, as part of the Church of Scotland's national plan for mission, the congregations of Dyce and Newmachar formed a linkage, whereby the two congregations share the services of a minister, while retaining their autonomy.

### Services of worship

These are held every Sunday at 10.30am. We continued to live stream the services throughout the year. As a result of the linkage with Newmachar, the two congregations come together twice a month for worship, and at various other times for special services to celebrate important events in the Christian calendar. In the summer months, the two congregations come together, alternating venues.

As a church, we are committed to reaching out to those who are less mobile and to that end we hold monthly services at one local sheltered housing complex and one care home except for the summer months of July and August.

### Sunday School

Sunday School is held on a Sunday morning in the Church Hall, this is at the same time as the church service, term time, except the 3rd Sunday of the month when the worship service is at Newmachar. Sunday Club is for primary school aged children from the age of 4 years upwards. We teach the children about being a Christian and what it means to have Jesus as a friend. This is done in a variety of ways; crafts, singing, prayer stations, chatting together and playing games. We also provide a creche facility in the church lounge for those who are younger than 4 years, the focus is on play and building relationships with the adult volunteers.

We held our annual end of school year prizegiving service where the children and young people shared with the congregation some of their learning from the past year. On the Sunday before Christmas the children and young people took the service. The Sunday Club retold the nativity story, and the young people led the congregation through creating a Christingle.

### Messy Church

We held 2 Messy Church sessions in 2025. One at Easter and one at Christmas. There were between 10-15 families that attended the sessions, some church families, some from the community with no link to church.

In place of a Holiday Club in the summer holidays, we ran a Breakfast Club. This was a social outreach to help parents with the additional costs school holidays can bring. The Breakfast Club ran over 4 Monday mornings from 10am-11:30am. The children were offered breakfast of cereal, pancakes, and fruit when they arrived. There were various toys, crafts and tabletop games set out for the children to interact with. We shared a bible story and did a few songs before they left with a packed lunch. This proved to be a very popular outreach, we ran another 2 sessions in the October holidays and at the start of the Christmas holidays.

## Youth activities

The Youth group meet in the church lounge on a Friday evening from 6pm-7:30pm during the term time as well as a Sunday morning in the hall along with the younger children in the hall. We took 10 young people through the new Youth Alpha series. We also attended various Youth events in Aberdeen.

## Bible study groups

A new bible study group, started in February 2025 continuing the study on Genesis, chapters 26-50. The group started with 12 participants most of whom has completed the study in Genesis 1-11. All participated engaged fully in the discussions which have helped us relate and reflect on the text in the light of the world we live in.

In September 2025, the bible study continued with a study on Exodus, which will continue into 2026.

## Prayer Meeting

This meeting takes place every Thursday in person with the facility of joining remotely via Zoom. Attendance varies normally between 12-20 with a varied representation of ages. During the meeting we share in fellowship, worship together and pray for the needs of individuals, the local community, and the wider world.

We also open the church for people to enjoy a quiet space to pray every Tuesday lunchtime from 12 – 1pm, which has on average 4-6 in attendance, each week. Individuals can pray alone and enjoy time for reflection, or they can be supported in prayer if desired.

## Women's events

There are no meetings, as such, exclusively for women however we do have a Guild which mainly attracts ladies. Membership of the Guild currently sits at approximately 40, 2 of which are men.

## Men's events

Saturday morning men's breakfast. On average 4-6 men attend. From time to time, we attend a larger area breakfast, Men of all Ages, which attracts men from a wider geographic region.

## Social events

We hold social events throughout the year, ranging from coffee mornings, lunches, and concerts. In 2025 we once again supported two charities through our Christmas Giving Tree. The two charities which benefited this year were Aberdeen Street Pastors and VSA Aberdeen.

Our weekly coffee morning is extremely popular with some of the older folks in the community, giving an opportunity to meet up in a relaxed environment.

## Community groups

On a Monday morning we run a Mainly Music in the church hall. This is a session of songs and rhymes for preschool children and their carers, it continues to be one of our most popular community outreach activities. On a Tuesday morning, our family worker runs a Mainly Babies group in the church lounge. This is a group for mums and their babies from newborn to 1 year old. It is part of the Mainly Music franchise. Our family worker also runs a parent and toddler group on a Thursday morning in the church hall. This is a space for preschool



children to play and interact with other children and an opportunity for adults to meet and chat.

### Social outreach

The church runs a Foodbank to help support those in need in Dyce and Newmachar. As well as regularly giving surplus food donations to other local foodbanks. During 2025, Foodbank remained busy, supporting 63 people throughout the year, in addition to helping 14 families with Christmas food parcels in December. We are fortunate to have support from our local supermarket, who have a trolley at the checkouts to collect food donations from members of the public. We are also blessed with regular financial contributions and food donations from local companies and members of the congregation.

### Christmas

This December we held a Christmas tree festival, where 10 local groups were invited to sponsor and decorate a Christmas tree. The trees were displayed in the church sanctuary for the duration of the Christmas season. As part of the Christmas tree festival we ran the Christmas Messy Church in the sanctuary, had a reflective evening where people were invited to come and spend some time in the glow of the Christmas tree lights and a family carol singing evening in addition to our usual Christmas events. The P1-P4 children from Dyce Primary School also came along to the church during December to see the Christmas trees and learn more about why we celebrate Christmas.

### Rites of passage

During 2025, the ministerial team conducted 14 funerals, 0 weddings and 0 baptisms involving church and non-church members.

### Staff

As our full-time minister retired in October 2024, we are currently in vacancy. We were appointed an Interim Moderator in February 2025 and given permission to call a full-time Minister of Word and Sacrament for the linked charge with New Machar Parish Church in April 2025. A Presbytery Advisory Panel was appointed thereafter and a nominating committee of 13 selected from members of the congregation in Dyce and New Machar. They are continuing to work through the vacancy process.

We currently have one part-time church Administrator/Treasurer, funded locally, and a part-time children's and family worker funded centrally. An OLM (Ordained Local Minister) has been attached to the church since August 2018 and is currently serving as Locum Minister.

We also have a Church Officer who helps clean and maintain the church buildings and an organist who leads worship on Sunday mornings. It was agreed that the recruitment of a new Youth Worker should now wait until our new Minister is appointed. This post will be paid for by Revenue Funds held on behalf of the congregation (Appendix 1).

### Achievements and Performance

Throughout 2025, the church has continued to be a focal point in the community. We continued to livestream Sunday services for those who for one reason or another cannot attend services in person. Our audio-visual equipment also enables us to livestream funeral services for those who have family and friends living some distance away.

We also operate a Facebook page and a Church Website, both of which are currently being updated. These facilities have proven helpful to families allowing us to communicate and encourage people to continue to actively engage in faith activities.



Our hall facility is also widely used by community groups and private individuals. It is very much at the centre of the community.

We were pleased to hold an annual service and an act of remembrance at the local war memorial on Remembrance Sunday. The minister and various members of some of the organisation's associated with the church, laid wreathes as an act of remembering those who died in service of our country.

### Financial Review

The congregation has met all financial commitments regarding Giving to Grow contributions for 2025. These are paid to central office (121 George Street, Edinburgh).

Many of the congregation have opted to give through Gift Aid and the tax is reclaimed thus improving the financial position of the church. The Gift Aid Convenor recovered outstanding Gift Aid to bring this up to date in 2025.

### Reserves Policy

The accounts have been prepared and reconciled with: -

- Church bank account as at 31 December 2025;
- Church of Scotland certificates dated 26 January 2026 in respect Funds Held and Investor Trust.

At 31 December 2025 the Church held unrestricted cash funds of £106,099. In addition, the Church of Scotland held the following funds and investments:-

For The Benefit of the Congregation	£95,882.81
Investor Trust	£223,623.78
Total	£319,506.59

Excluding planned extraordinary items in 2025, the ongoing annual expenditure is in the order of £130,000 per annum/£8,850 per month. The unrestricted bank balance thus provides for approximately 12 months of regular expenditure without recourse to funds held by Church of Scotland.

It has previously been the Trustees' policy to hold minimum reserves of approximately twelve (12) months expenditure. This reserves policy was re-affirmed for 2026. No planned extraordinary expenditures are foreseen in 2026.

### Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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.

Of note, for 2025 Dyce Parish Church have adopted the Church of Scotland recommended style, format and content for its Annual Report and Accounts.

## Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material in the financial statements are set out below.

### Basis of preparation

The financial statements are prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) amendment Regulations 2010, the regulations anent congregational finance approved by the General Assembly of the Church of Scotland in 2007, and the Statement of Recommended Practice, Accounting and Reporting by Charities 2005.

### Funds

Funds are classified as either restricted funds or unrestricted funds. Restricted funds are funds subject to specific requirement as to their use which may be declared by the donors or with their authority, or created through legal process, but still within the wider object of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but its income is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administration purpose only and does not restrict the Trustees' discretion to apply the fund.

### Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donations are made, and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

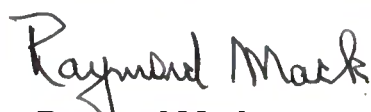
### Resources expended

Expenditure is recognised on a payment's basis, as payments are made.

### Taxation

Dyce Parish Church is recognised as a charity for the purposes of applicable tax legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for value added tax and sources expended therefore include irrecoverable value added tax.

Approved by the Trustees on 23 February 2026 and signed on their behalf;



**Raymond Mack**  
Session Clerk



**Cheryl Beaumont**  
Treasurer

## Section 3-INDEPENDENT EXAMINER" REPORT TO THE TRUSTEES OF DYCE PARISH CHURCH

I report on the accounts of the charity for the year ended 31 December 2025.

### **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 conducted 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**

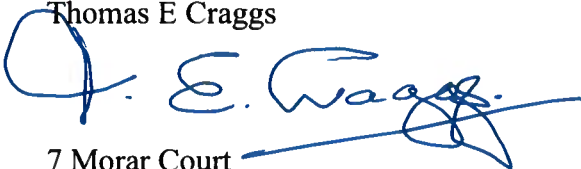
In the course of my examination, no matter has come to my attention:

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

to which attention should be drawn to enable a proper understanding of the accounts to be reached.

Name: Thomas E Craggs

Signature: 

Address: 7 Morar Court  
Ellon  
Aberdeenshire  
AB41 9GG

Date: 25 February 2026

## Section 4-STATEMENT OF BALANCES

Statement of Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025
TOTAL BROUGHT FORWARD AT 1 JANUARY 2024			140,374	0	0	140,374
Excess of Receipts over Payments for 2024			(34,275)		0	(34,275)
CofS Validation Check TRUE						
TOTAL FUNDS CARRIED FORWARD TO 2025			106,099	0	0	106,099

Church of Scotland Investors Trust Investments at Market Value	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024
Cost £143,771				223,624		223,624
TOTAL ASSETS			106,099	223,624	0	329,722

The accounts were approved by the Kirk Session on 23 February 2026. For and on behalf of the Kirk Session and Financial Board.

*Raymond Mack*

**Raymond Mack**  
Session Clerk

*Cheryl Beaumont*

**Cheryl Beaumont**  
Treasurer

## Section 5-RECEIPTS AND PAYMENTS

Notes	Income	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
	I-Activities for Generating Funds	20	0	0	20	500
	I-Bank and Deposit income	5,713	0	0	5,713	9,654
	I-Donations	104,849	0	0	104,849	126,792
	I-Legacies	1,000	0	0	1,000	
	<b>SUB TOTAL</b>	<b>111,582</b>	<b>0</b>	<b>0</b>	<b>111,582</b>	<b>136,937</b>
	I-Grants	0	0	0	0	5,560
	I-Other Receipts	0	0	0	0	
	I-Alpha Course Fees	537	0	0	537	
	I-Other Receipts- Utility, Local Authority refunds, Overpayment refunds	90	0	0	90	4,849
	I-Other Receipts-Life and Work	298	0	0	298	
	I-Income from Weddings and Funerals	0	0	0	0	
	I-Income from Linked Charge	0	0	0	0	313
	I-Collections for Staff Retirements	0	0	0	0	3,875
	I-Rental of premises	2,640	0	0	2,640	2,320
	<b>SUB TOTAL</b>	<b>3,565</b>	<b>0</b>	<b>0</b>	<b>3,565</b>	<b>16,916</b>
		<b>115,147</b>	<b>0</b>	<b>0</b>	<b>115,147</b>	<b>153,853</b>

Notes	Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
	E-Alpha Course Expenses	(537)	0	0	(537)	
	E-Training Expenses	(800)	0	0	(800)	
	E-Charitable activities	(143,972)	0	0	(143,972)	(146,128)

Notes	Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
	E-Locum Salary	(1,629)	0	0	(1,629)	
	E-Costs of generating funds	0	0	0	0	(5,736)
	E-Donations to Third parties	(1,585)	0	0	(1,585)	
	E-Expenditure for Linked Charge	(50)	0	0	(50)	(50)
	E-Expenditure for Staff Retirements	(289)	0	0	(289)	(5,682)
	E-Governance costs	(560)	0	0	(560)	(560)
	PAYMENTS TOTAL	(149,422)	0	0	(149,422)	(158,157)

	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
INCOME/EXPENDITURE SURPLUS/(SHORTFALL)	(34,275)	0	0	(34,275)	(4,303)

## Section 6-BANK AND DEPOSIT BALANCES

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
GF-General Funds	1	106,099	0	0	106,099	140,374
TOTAL BANK AND DEPOSIT BALANCES		106,099	0	0	106,099	140,374

## Section 7-NOTES TO ACCOUNTS

### Note 1-Trustee Remuneration

No Trustee received any remuneration or reimbursement of expenses during the year. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### Note 2-Movement in Funds

Movement In Funds	Notes	Jan-24	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2025
GF-General Funds		140,374	115,147	(149,422)	0	106,099
TOTAL FUNDS		140,374	115,147	(149,422)	0	106,099

At the request of Dyce Parish Church, Church of Scotland remitted £4,689.71 (Net £4,538.16 effect) from the Needy Trust Fund Deposit Fund directly to the Edwards Trust to enable purchase of winter clothing for Ukrainian families in the community.



The above funds are used for the following purposes: -

- General Fund- To manage daily income and expenditures of the Church including standing order donations

The following funds are now included in Church of Scotland Investor Trust market values (Page 14) and Funds Held (Appendix 1).

- Special Fund, Leslie- Bequest left from the Leslie family to be used for the community
- General Account- General funds
- Reserve Fund- Church requirements
- Needy Trust Fund- This is allocated for those in need in the community
- General Trust Fund (General Purpose)- General purposes
- Rev. J T Cox Fund- Bequest left on behalf of Rev JT Cox to assist with church purposes and the community
- Laing Fund- Bequest left on behalf of the Laing family for church purposes and the community
- Consolidated Fabric Fund (Capital)- For large fabric items
- Consolidated Fabric Fund- For large fabric items

The reconciliation is tabled below.

Reconciliation	Notes	Jan 2024	RECEIPTS	PAYMENTS	TRANSFERS	Included in Investments/ Funds Held	TOTAL 31 DECEMBER 2025
GF-General Funds		140,374	115,147	(149,422)	0	0	106,099
GA-General Account Deposit	These are included in CoS Investments	31,512				(31,512)	0
GTD-General Trust Fund (General Purpose) Deposit	These are included in CoS Investments	172,637				(172,637)	0
JTCD-Rev. J T Cox Trust Fund Deposit	These are included in CoS Investments	10,055				(10,055)	0
LFD-Laing Fund Deposit	These are included in CoS Investments	427				(427)	0
NTD-Needy Trust Fund Deposit	These are included in CoS Investments	159				(159)	0
RFI-Reserve Fund Investment	These are included in CoS Investments	7,039				(7,039)	0
SFLD-Special Fund-Leslie Deposit	These are included in CoS Investments	12,529				(12,529)	0
TOTAL FUNDS		374,733	115,147	(149,422)	0	(234,359)	106,099

### Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
1003: Standing Order Donations		7,513	0	0	7,513	7,954
1004: Standing Order Donations GA		38,517	0	0	38,517	43,670
1101: WFO Scheme (Non Gift Aid)		37,924	0	0	37,924	38,440
1103: Gift Aid Donations		3,220	0	0	3,220	3,050
1104: Tax Recovered		16,681	0	0	16,681	15,455
1106: Other Offerings		285	0	0	285	5,256
1113: Donations		709	0	0	709	808
1135: Collections for Third Parties		0	0	0	0	12,158
<b>TOTAL DONATIONS</b>		<b>104,849</b>	<b>0</b>	<b>0</b>	<b>104,849</b>	<b>126,792</b>

CofS Validation Check

TRUE

### Note 4-Expenditure

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
2201: GTG Contributions		(65,097)	0	0	(65,097)	(65,038)
2205: Expenditure for Linked Charge		(50)	0	0	(50)	(50)
2209: Presbytery Dues		(4,189)	0	0	(4,189)	(3,868)
2214: Ministry Travel expenses		(1,557)	0	0	(1,557)	(3,736)
2215: Ministers Telephone and Internet Services		0	0	0	0	(27)
2216: Vacancy Costs		0	0	0	0	(200)
2220: IM Travel expenses		(717)	0	0	(717)	
2221: Family Worker Expenses-Natalie		(102)	0	0	(102)	(345)
2222: Family Worker Expenses-Christopher		0	0	0	0	(302)
2225: Offering Envelopes		(248)	0	0	(248)	
2235: Locum Salary		(1,629)	0	0	(1,629)	
2240: Church Officer Salary		(4,939)	0	0	(4,939)	(4,763)
2242: Organist Salary		(1,850)	0	0	(1,850)	(1,415)
2244: Church Administrator Salary		(14,250)	0	0	(14,250)	(9,642)
2246: Cleaner Salary		(2,953)	0	0	(2,953)	(2,839)
2247: Family Worker-Natalie		(2,650)	0	0	(2,650)	(1,300)
2249: Family Worker-Christopher		0	0	0	0	(5,652)
2250: Photocopier Lease Costs		(1,795)	0	0	(1,795)	(1,713)
2251: Stationery, Postage, Office Supplies, Magazine		(726)	0	0	(726)	(1,696)

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
2253: Church Telephone and Internet Services		(1,753)	0	0	(1,753)	(2,920)
2255: Church Computer Support		(698)	0	0	(698)	(373)
2262: Life and Work Expenses		(714)	0	0	(714)	(756)
2264: Preaching Training Expenses		(800)	0	0	(800)	
2265: Alpha Course Expenses		(537)	0	0	(537)	
2266: Choir and Music Expenses		(944)	0	0	(944)	(887)
2267: Worship Accessories		(97)	0	0	(97)	(320)
2271: Publicity and Advertising		0	0	0	0	
2280: Accountancy Fees		0	0	0	0	
2300: Fabric Maintenance Church		(1,646)	0	0	(1,646)	(9,867)
2303: Electricity Church		(20,039)	0	0	(20,039)	(1,519)
2304: Water Church		0	0	0	0	(93)
2307: Insurance Church		(2,825)	0	0	(2,825)	(2,567)
2308: Cleaning Materials and Services		(3,796)	0	0	(3,796)	(3,313)
2309: Upkeep of Grounds		(672)	0	0	(672)	(894)
2320: Fabric Maintenance Manse		(91)	0	0	(91)	(645)
2321: Electricity Manse		(1,085)	0	0	(1,085)	
2325: Council Tax Manse		(3,808)	0	0	(3,808)	(3,204)
2326: Insurance Manse		0	0	0	0	
2343: Electricity Church Hall		(1,085)	0	0	(1,085)	(1,730)
2344: Gas Church Hall		(521)	0	0	(521)	(1,610)
2360: Fabric Maintenance Church Hall		(1,656)	0	0	(1,656)	(75)
2365: Donations to Third Parties		(1,585)	0	0	(1,585)	(12,420)
2392: Preparation of Accounts		(560)	0	0	(560)	(560)
2400: Live Stream/AV Project		(781)	0	0	(781)	(63)
2440: Expenditure for Staff Retirement		(289)	0	0	(289)	(5,682)
2465: Purchase of Fixed Assets		0	0	0	0	(4,492)
5004: Social events, fundraising		(365)	0	0	(365)	(1,244)
9999: Miscellaneous Expenditure		(322)	0	0	(322)	(339)
TOTAL EXPENDITURE		(149,422)	0	0	(149,422)	(158,157)

## Note 5-Governance Costs included in Expenditure

<b>Governance Costs Included in Payments</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
2391: Audit or Independent Exam		0	0	0	0	
2392: Preparation of Accounts		(560)	0	0	(560)	(560)
2393: Legal Costs (Governance)		0	0	0	0	
2394: Loan Repayment		0	0	0	0	
<b>TOTAL GOVERNANCE COSTS</b>		(560)	0	0	(560)	(560)

## Note 6-Other Purchases included in Expenditure

<b>Other Payments</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
2465: Purchase of Fixed Assets		0	0	0	0	0
2466: Purchase of investments		0	0	0	0	0
<b>TOTAL OTHER PAYMENTS</b>		0	0	0	0	0

## Note 7-Collections for Third Parties

<b>Donations/Collections For Third Parties Included in Income and Expenditure</b>	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
1135: Collections for Third Parties		0	0	0	0	10,000
2365: Donations to Third Parties		(1,585)	0	0	(1,585)	(10,000)
<b>TOTAL DONATIONS FOR THIRD PARTIES</b>		(1,585)	0	0	(1,585)	0

## Note 8-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, Minimum Stipend -£32,433; Maximum Stipend in 5th and subsequent years of service -£39,856.

## Appendix 1-Funds Held by the Church of Scotland General Trustees For The Benefit of the Congregation

Consolidated Fabric Fund		2025	2024
<b>Capital I Account</b>			
Credit balances held at 31 December at cost		79,738.83	79,738.83
Market value of balances at 31 December		79,738.83	79,738.83
<b>Capital II Account</b>			

Credit balances held at 31 December at cost			
Market value of balances at 31 December			
<b>Revenue Account</b>			
Credit balance at 31 December		16,083.98	12,313.40
<b>Temporary Account</b>			
Credit balance at 31 December			0
Individual Fund			
Expendable			
Credit balances held at 31 December at cost			0
Market value of balances at 31 December			0
Permanent Endowment			
Credit balances held at 31 December at cost			0
Market value of balances at 31 December			0

## Appendix 2-Independent Examiner Checklist

### THE CHURCH OF SCOTLAND

Checklist for Examination of Congregational Accounts

## RECEIPTS & PAYMENTS

Presbytery: Aberdeen & Shetland

Congregation: 311890

Is the total income less than £250,000? **£115,147**

Yes

No

X

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

### Trustees' Report

Yes

No

- |    |  |   |  |
|----|--|---|--|
| 1. | Registered name of the congregation  | X |  |
| 2. | Congregation's Scottish charity number (SC016950)<br>(also to be shown on front cover of accounts) - <u>not the tax reference</u>  | X |  |
| 3. | Contact address of the congregation  | X |  |
| 4. | Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees | X |  |
| 5. | Particulars of the constitution or governing document of the congregation  | X |  |
| 6. | A description of how charity trustees are recruited and appointed  | X |  |
| 7. | The purposes of the charity  | X |  |
| 8. | The organisational structure of the congregation   | X |  |
| 9. | A summary of the main activities of the congregation and achievements in the period  | X |  |



**10.** A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including:

- the level of reserves held

☒☐

- why they are held

☒☐

- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future

☒☐

**11.** Signed and dated by a trustee on behalf of all the trustees

☒☐

## Receipts and Payments Account

### Receipts

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Receipts from investments other than land & buildings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Rent from land and buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Receipts from General Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Proceeds from sale of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Proceeds from sale of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. Split of receipts between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Payments

1. Payments for fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Investment management costs	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Payments relating directly to charitable activities, detailing material items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Grants and donations relating directly to charitable activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Governance costs relating to:			
- Independent examination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Legal costs associated with constitutional matters or legal advice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Purchase of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Purchase of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Split of payments between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Statement of Balances**

	Yes	No	N/A
1. Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Reconciliation with balances at beginning of period	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Total estimate of significant liabilities at period end	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Signed and dated by a trustee on behalf of all the trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Notes to the Accounts**

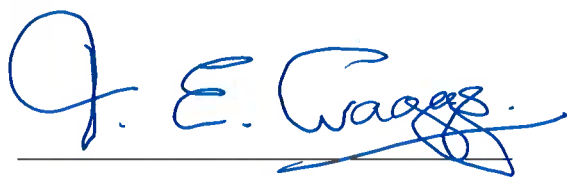
- |  |                                     |                          |   |
|--|-------------------------------------|--------------------------|---|
| 1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use   | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |
| 2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid (excluding minister's stipend but including Voluntary Additional Payment where appropriate) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |
| 3. Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid.                       | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |
| 4. A note detailing the arrangements for minister's stipend  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |
| 5. Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees  | <input type="checkbox"/>            | <input type="checkbox"/> | X |
| 6. Any further information required to reasonably assist the reader to understand the statement of accounts  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |   |

**Independent Examiner's Report**

- |   |                                     |                          |
|---|-------------------------------------|--------------------------|
| 1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Full name and address of Independent Examiner should be given  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants     | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

**Also confirm that the following figures agree with each other:**

	Yes	No
1. Excess of Receipts and Payments per the Receipts and Payments Account. <b>£34,275</b> <b>AND</b> Excess of Receipts and Payments per the Statement of Balances. <b>£34,275</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Total Bank and Deposit Balances per the Statement of Balances. <b>£106,099</b> <b>AND</b> Total Funds per the Movements in Funds Note. <b>£106,099</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Total Receipts per the Receipts and Payments Account. <b>£115,147</b> <b>AND</b> Total Receipts per the Movements in Funds Note. <b>£115,147</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Total Payments per the Receipts and Payments Account. <b>£149,422</b> <b>AND</b> Total Payments per the Movements in Funds Note. <b>£149,422</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Total Donations per the Receipt and Payment Account. <b>£104,849</b> <b>AND</b> Total Donations per the Analysis of Donations Note <b>£104,849</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>



THOMAS E CRAGGS

25 February 2026