

**The Church of Scotland**

# **Rothienorman Parish Church**

## **2025**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 342050**

**Charity No: SC 032016**

Charity Name: **Rothienorman Parish Church**

Charity Registration N **SCO32016**

Congregation Referer **342050**

Contact Address: Mrs A Forsyth  
Rothie Inn Farm  
Forgue Road  
Rothienorman  
Inverurie  
AB51 8YH

### Trustees

### Board Members

#### Kirk Session

Rev Alison Jaffrey Retired 31.08.2025  
Aileen Sutherland  
Caroline Knox  
Ian Hall  
Isabel Forsyth  
Marion Ewenson  
Phyllis Milne  
Rev Hugh O'Brien 01.09.25

Patricia Macintyre  
Alfred Cormack Retired 01.03.25  
Hazel Riddell Retired 01.03.25  
Alastair C Forsyth  
Alfred Cormack Co-opted 10.09.25  
Margaret Wallace Co-opted 04.11.25

#### Principal Office-bearers

Interim Moderator Rev Hugh O'Brien  
Session Clerk Marion Ewenson  
Clerk to the Board: Marion Ewenson  
Church Treasurer: Alison Forsyth (aka Alicia Forsyth)

#### Independent Examiner

Mrs Susan Donald  
23 Dunnydeer Gardens  
INSCH  
AB52 6NF

#### Bankers

Virgin Money  
1 Main Street  
Turrieff  
AB53 4AA

#### Bankers

Bank of Scotland  
The Direct Business (802260)  
PO Box 1000  
BX2 1LB

## **Trustees' Annual Report**

**Year ended 31 December 2025**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Model Deed of Constitution.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

#### **Organisational Structure**

The Congregational Board is chaired by the minister and meets up to six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which also meets four times a year is responsible for spiritual affairs within the church. The congregation is now part of a Grouping including another 5 Congregations. A Steering Group of minister and 2 representatives from each of these congregations has been formed to co-ordinate services that will be shared together across this Grouping beginning in 2025.

#### **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.

Worship is held every Sunday (weather permitting). Special services such as Summer and Christmas being jointly held with Fyvie Parish Church in alternating Churches. There are also special services for Weddings, Funerals and Baptisms. Communion services were held May and November. Special joint services and activities for the whole Grouping are now happening at least 4 times a year. For example: World Day of Prayer and Summer outdoor service.

## **Trustees' Annual Report (cont.)**

**Year ended 31 December 2025**

### **Achievements and Performance**

A core group of worshippers who join together most Sundays for services. The numbers vary depending on the time of year due to the Parish being situated in a Rural Community. The joint services with Fyvie have continued in alternating churches at various times of the year. Highlights of the year included joint Grouping services and most notably the open air service at Daviot "Worship in the Woods". Other shared church events: Songs of Praise at Auchterless, Auchaber; World Day of Prayer service, Minister's Retiral Service and Carol Service at Fyvie. A well attended Christingle on Christmas Eve was held in Rothienorman; and three RCMG Services: all of which were well supported.

We have continued to use the AVI system to enable live streaming and recording of the Sunday services for those who cannot attend in person. Most services have regular online views. The children's services, where the Music Group take part are especially popular. Group leaders for RCMG undertake Safeguarding training and all appropriate permissions are in place for recording. We are finding new ways to connect with our parish and beyond in our online space.

Unfortunately our Minister was unable to conduct services from late January 25 and retired on the 31st August 25. Services went ahead for the remainder of the year. We are now supported by an Interim Moderator.

Regular members have continued to support the church.

One new Board member was added and previous member reinstated.

During the year Church and grounds are checked on a regular basis, with members encouraged to report any faults. The Church building is kept in good repair with work completed as and when required. Congregation numbers have unavoidably dropped reducing offerings. Fellowship gatherings, such as Scot's Night are well attended and are helping to offset the reduction in weekly offerings.

### **Financial Review**

The principal source of income comes from members using either Weekly Freewill Offering (WFO) envelopes or giving by Monthly Standing Order. 11 sets of WFO envelopes have been issued. Monthly Standing Orders are held for 11 members; 1 Quarterly; and 6 Annually; made a contribution. Gift Aid donations increased by £35.00 but Open Plate Offerings decreased by £335 leading to a decrease of £50 in Tax recovered; and WFO donations increased by £382. Overall donations, including Tax recovered, increased by £179.

The generosity of the Congregation has enabled all payments to be processed in a timely manner. All Church of Scotland standing orders and invoices were paid when requested, as were all other costs. All expenses were met.

Interest from the Investor's Trust decreased to £ 1,442 (2024 £1,612)

Offerings for the Music Group (RCMG) are used to provide Recorders, bags and music for each child who comes to the group. Easter and Christmas gifts are also given to each child. And support is given towards heating bills. Number of children in RCMG fluctuates as does income but Music Group is self sufficient. Numbers greatly reduced from September which explains the drop in income.

Generous Legacy of £6,616 received. This was given to support the work of the Church in Rothienorman and was gratefully acknowledged.

The Asset of £637 is the Gift Aid and GASD claim for October to December 2025.

## **Trustees' Annual Report (cont.)**

**Year ended 31 December 2025**

### **Reserves Policy**

It is the Trustees' policy to hold reserves to cover a minimum of four months expenditure including designated funds in the General Account. At the year end the Church held unrestricted cash funds of £50,143 of which £33,890 is held in Investors Trust Deposit Account; and £1,994 designated for the Music Group held in the Sunday School account. The remaining balance of £14,259 represents approximately eight months expenditure.

There are no outstanding works to the upkeep and the fabric of the church building. Monies are available with the extra reserves in the Investors Trust Deposit Account when required.

The Sunday School designated fund of £ 1,994 is used for the promoting of outreach to children in the Parish through RCMG (Music Group). At present this fund is authorised for use by Treasurer and one Elder on behalf of the Music Group.

### **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment Regulations 2010, 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,



Marion Ewenson

**Session Clerk**

**Date** 18th February 2026

## Independent Examiner's Report to the Trustees of Rothienorman Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 07 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 as amended by the Charities Accounts (Scotland) Amendment Regulations 2010. 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 ~~[other than disclosed below]\*~~

1. which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed

*Susan Donald*

Name

Susan Donald

Address: 23 Dunnydeer Gardens, Inch, AB52 6NF

Date

19/03/26

\* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

# **Rothienorman Parish Church**

## **Receipts and Payments Account**

**Year ended 31 December 2025**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
<b><u>Receipts</u></b>	Note	£	£	£	£	£
Donations	<b>3</b>	15,193			15,193	15,129
Legacies		6,616			6,616	0
Activities for Generating Funds		659			659	0
Bank & Deposit interest		1,442			1,442	1,612
Investment income					0	0
		<u>23,910</u>			<u>23,910</u>	<u>16,741</u>
Donations						
Weddings & Funerals					0	250
		<u>23,910</u>			<u>23,910</u>	<u>16,991</u>
Sunday School		469			469	806
<b><u>Total Receipts</u></b>		<u><b>24,379</b></u>			<u><b>24,379</b></u>	<u><b>17,797</b></u>
	Note					
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		68			68	63
Charitable activities		15,555			15,555	18,002
Governance costs						
<b><u>Total Payments</u></b>		<u><b>15,623</b></u>			<u><b>15,623</b></u>	<u><b>18,065</b></u>
Excess Receipts over Payments for the year		8,756			8,756	(268)
<b>Transfers</b>					0	0
General Trustees					0	0
<b>Excess of Receipts over Payments for the year</b>		<u><b>8,756</b></u>			<u><b>8,756</b></u>	<u><b>(268)</b></u>

**ROTHIENORMAN PARISH CHURCH**

**Statement of Balances**

**At 31 December 2025**

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
	Note	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>	<b>2</b>					
Bank & deposit balances		41,387			41,387	41,655
brought forward						
<b>Movement in year:</b>						
Excess of Receipts over Payments		8,756			8,756	(268)
for the year						
Bank & deposit balances						
carried forward		<u>50,143</u>			<u>50,143</u>	<u>41,387</u>
<b><u>Investments at market value</u></b>						
<b><u>Assets</u></b>						
Gift Aid Receivable		637			637	670
		<u>637</u>			<u>637</u>	<u>670</u>
<b><u>Liabilities</u></b>						
Fyvie Church		0			0	0
SSE Scottish Hydro		0			0	0
		<u>0</u>			<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session and Financial Board on 18th February 2026

For and on behalf of the Kirk Session and Financial Board

M. Lensen

Session Clerk

van Pasyl

Treasurer

## **ROTHIENORMAN PARISH CHURCH**

### **Statement of Balances**

### **Notes to the Accounts**

#### **1. Trustee Remuneration and Related Party Transactions**

Minister's Expenses £ 270

#### **2. Movements in Funds**

	At 1 Jan				At 31 Dec	At 31 Dec
	2025	Receipts	Payments	Transfers	2025	2024
	£	£	£	£	£	£
<b>Unrestricted funds</b>						
General Fund	6,856	22,468	15,065		14,259	6,856
Investors Trust (C of S)	32,448	1,442			33,890	32,448
Sunday School Fund	2,083	469	558		1,994	2,083
	<u>41,387</u>	<u>24,379</u>	<u>15,623</u>	<u>-</u>	<u>50,143</u>	<u>41,387</u>
<b>Restricted funds</b>						
<b>Total funds</b>	<u>41,387</u>	<u>24,379</u>	<u>15,623</u>	<u>-</u>	<u>50,143</u>	<u>41,387</u>

#### **Purposes of Designated Funds**

**General Fund:** The Trustees have designated this fund for regular Income and Expenditure use and include a minimum of four months running costs to cover Standing Orders and Direct Debits and Organists remuneration.

**Investors Trust:** The Trustees have set aside these funds in Church of Scotland higher interest Deposit account to be used as required.

**Sunday School Fund:** These monies are designated for Children's Ministry, including the Music Group.

#### **Purposes of Restricted Funds**

The Church holds no restricted funds.

**Notes to the Accounts cont.**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	4,642			4,642	4,262
Gift Aid Donations	6,800			6,800	6,765
Tax Recovered (Gift Aid Donations)	2,821			2,821	2,871
Ordinary Offerings (Open Plate)	780			780	1,116
Other Offerings, Donations etc	150			150	115
	<u>15,193</u>			<u>15,193</u>	<u>15,129</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	68			68	63
Stewardship					
	<u>68</u>			<u>68</u>	<u>63</u>
<b>Charitable activities</b>					
Ministries & Mission allocation	7,193			7,193	8,591
Presbytery dues	638			638	485
Minister's expenses	270			270	356
Pulpit supply	0			0	364
Fabric repairs & maintenance	1,354			1,354	1,428
Council Tax	797			797	914
Heat and light	964			964	512
Insurance	863			863	831
AVI System					
Organ & music	2,672			2,672	2,181
Printing, stationery and postage	34			34	
Other expenses	212			212	1,386
	<u>14,997</u>			<u>14,997</u>	<u>17,048</u>
Sunday School	558			558	954
	<u>15,555</u>			<u>15,555</u>	<u>18,002</u>

**Minister's Stipend**

5. 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 £32,433 and the Maximum Stipend in the 5th and subsequent years of service £39,856

**Collections for Third Parties**

6.


## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION

### BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>6,978</u>	<u>6,978</u>
Market Value of Balances at 31 December	<u>10,709</u>	<u>10,215</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>33,267</u>	<u>31,835</u>