

Clatt Auld Kirk

Scotland · Charity number SC037502

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2006-10-27
Register	View on the OSCR register

Contact

Address	Noth View Clatt Huntly Aberdeenshire AB54 4PN
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Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals','It makes grants, donations or gifts to organisations','It carries out activities or services itself'

Purposes: 'the advancement of education','the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: To maintain the Kirk building through fundraising, while hosting events that benefit the community in the process. This is done through regular meetings with committee members/ trustees who split and undertake various tasks to achieve these aims.

Beneficiaries: 'Children or young people','Older People','People with disabilities or health problems','People with a particular ethnic or racial origin','Other defined groups','Other charities or voluntary bodies'

Objectives: To preserve the former Clatt Parish Church and to secure its continued use for the good of the community of those living in the Parish of Clatt and its locality in the County of Aberdeen (which area shall hereinafter be referred to as 'the area of benefit ').

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£3,325	£1,814	-	0
2024-11-30	£3,755	£1,589	-	0
2023-11-30	£4,718	£1,941	-	0
2022-11-30	£4,128	£3,690	-	0
2021-11-30	£943	£1,618	-	0
2020-11-30	£735	£2,071	-	0

Clatt Auld Kirk

Scotland - Charity number SC037502

Accounts

Clatt Auld Kirk
(A company limited by guarantee)
Reports and Financial Statements
for the year ended
30th November 2025
Company number SC161856
Registered charity number SC037502



Clatt Auld Kirk
Trustees' report for the year ended 30th November 2025

The trustees present their report and financial statements for the year ended 30th November 2025.

Current trustees

Alexander D. Forbes (resigned 01/05/26)
Brian J. Muirden
Edward P. Reid
Leslie A. D. Smith
William S. Wilson

Contact address

Newton
Clatt
Huntly
Aberdeenshire
AB54 4PE

Recruitment and appointment of trustees

Trustees are appointed or reappointed by the members as and when required.

Governing document

The purposes and administration arrangements are set out in the constitution.

Charitable purpose

To preserve the former Clatt Parish Church and to secure its continued use for the good of those living in the parish of Clatt and its locality. The church is used for weddings, funerals, and baptisms, and functions are held to raise funds for the continued maintenance of the church.

Activities and achievements

During the year funds were raised for the upkeep of Clatt Auld Kirk from hosting fundraising activities.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses during the year.

Reserves

As a result of the surplus of £1,511 for the year, the Kirk has unrestricted funds of £7,100 at the year end. The Kirk has subscribers' funds of £2,400 at the year end.

Approved by the Trustees and signed on their behalf on 20th May 2026

Brian Muirden

Brian Muirden
Trustee



**Independent examiner's report to the trustees of
Clatt Auld Kirk**

I report on the accounts of the charity for the year ended 30th November 2025 set out on pages 4 - 8.

Respective responsibilities of trustees and examiner

The 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) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of 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

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


David Minett
CA
Partner
James Milne
5 High Street
Inverurie
AB51 3QA

27.8.26



Clatt Auld Kirk
Income and expenditure account and statement of financial activities
For the year ended 30th November 2025

	Notes	2025 £	2024 £
Income			
Grant		-	-
Gross income from fundraising activities	2	3,183	3,601
Interest received		142	154
Total income		<u>3,325</u>	<u>3,755</u>
Expenditure			
Cost of generating funds	3	1,268	1,072
Management and administration costs	4	546	517
Repairs and maintenance	5	-	-
		<u>1,814</u>	<u>1,589</u>
Net movement in funds for the year		1,511	2,166
Total funds brought forward		<u>7,989</u>	<u>5,823</u>
Total funds carried forward		<u>9,500</u>	<u>7,989</u>



Clatt Auld Kirk
Balance sheet as at 30th November 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	929	929
Current assets			
Cash at bank and in hand		8,981	7,450
		<u>8,981</u>	<u>7,450</u>
Creditors: amounts falling due within one year	9	<u>410</u>	<u>390</u>
Net current assets		<u>8,571</u>	<u>7,060</u>
Total assets less current liabilities		<u><u>9,500</u></u>	<u><u>7,989</u></u>
Funds			
Subscribers account	10	2,400	2,400
Unrestricted funds	11	7,100	5,589
		<u><u>9,500</u></u>	<u><u>7,989</u></u>

For the year ending 30th November 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements;

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Approved by the Board of Trustees on 20th May 2026 and signed on its behalf.

Brian Muirden
Trustee



Clatt Auld Kirk

Notes to the financial statements for the year ended 30th November 2025

1 Accounting policies

Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income

Income is included when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Costs of managing and administering the charity

These represent the finance, legal, accounting and other costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Tangible fixed assets

No depreciation has been charged on the building. Any depreciation charge would be immaterial.

Restoration costs

The church is considered to be an inalienable asset and the costs of restoring the church to its original state have been taken to the profit and loss account as incurred. The value of the church to the community is not reflected in financial terms.

2 Gross income from fundraising activities

Activities for generating funds include weddings, funerals, youth festivals, Christmas carol services, open days etc.

3 Cost of generating funds

	2025 £	2024 £
Heat and light	247	433
Insurance	686	639
Event expenses	335	-
	<u>1,268</u>	<u>1,072</u>



Clatt Auld Kirk
Notes to the financial statements for the year ended 30th November 2025

4 Management and administration costs

	2025 £	2024 £
Accountancy	428	408
Bank interest and charges	118	109
General expenses	-	-
	<u>546</u>	<u>517</u>

5 Repairs and maintenance

	2025 £	2024 £
Maintenance	-	-
	<u>-</u>	<u>-</u>

5 Trustees remuneration and expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

6 Staff costs

No staff costs are paid by the company.

7 Taxation

The company has no liability to corporation tax due to its charitable status.

8 Tangible fixed assets

	Building £
Cost and net book value	
At 1st December 2024 and 30th November 2025	<u>929</u>

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	410	390
	<u>410</u>	<u>390</u>

10 Subscribers funds

	2025 £	2024 £
At 1st December 2024 and 30th November 2025	<u>2,400</u>	<u>2,400</u>

The ten trustees and two subscribers have each subscribed £200.



Clatt Auld Kirk
Notes to the financial statements for the year ended 30th November 2025

11 Unrestricted funds

	2025	2024
	£	£
Opening balance	5,589	3,423
Movement in total funds for the year	1,511	2,166
Closing balance	<u>7,100</u>	<u>5,589</u>

12 Share capital

The company is limited by guarantee and does not have a share capital