

Gardenstown Church Trust

Accounts for the year ended 31st December 2024

Trustees Report and Financial Statements

RECEIPTS AND PAYMENTS ACCOUNTS

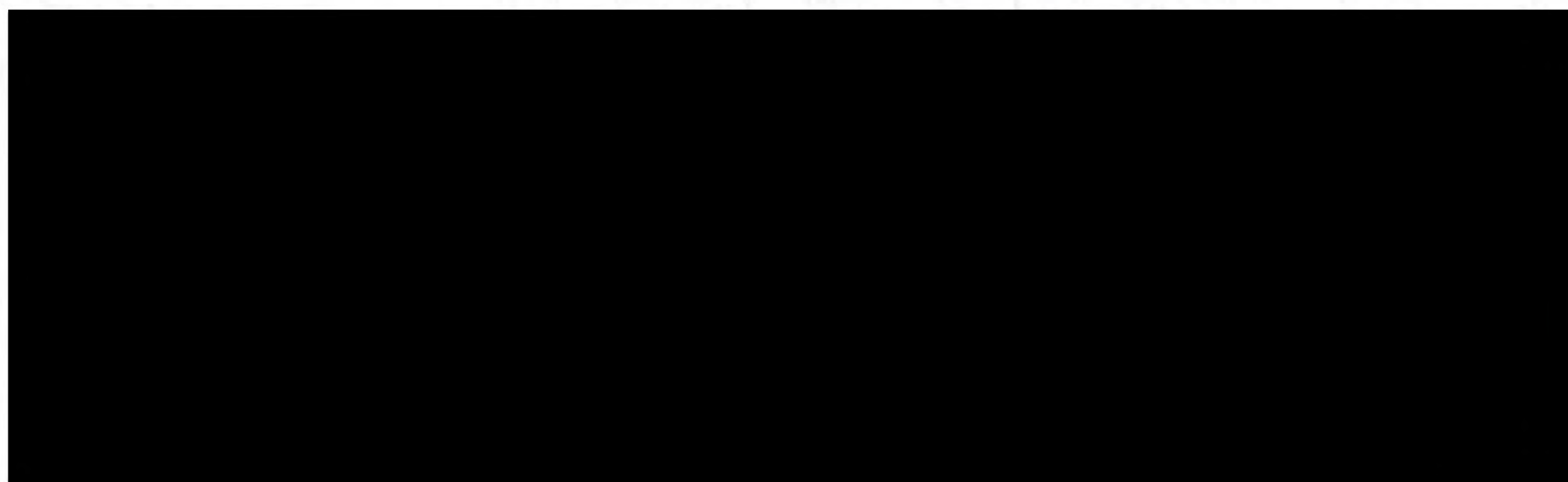
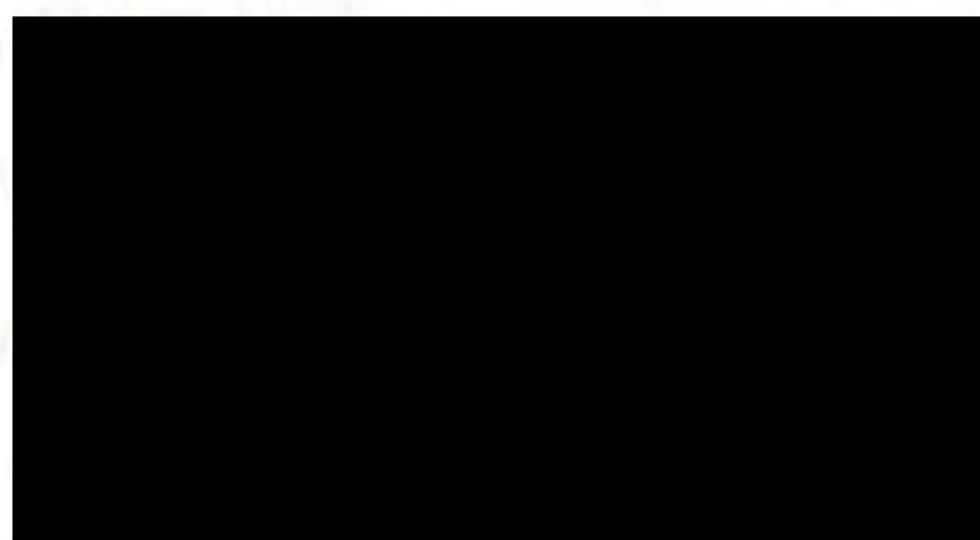
Charity No : SC044548

Reference and Administrative Information

Charity Name: Gardenstown Church Trust SCIO

Charity Registration Number: SC044548

Contact Address:



Objectives and Activities

The Church Trust's objective is to provide and maintain a Church building for ongoing worship services.

The above named Kirk Session and Finance Committee Members are also trustees of Gardenstown New Church Trust, Free Church of Scotland.

Financial Review

NOTES: The accounts were prepared by the Gardenstown Church Trust. On 13th December

Gardenstown Church Trust

statements. Any specific needs
may be a special offering.

at a regular sufficient
interval of year. The
upheld funds which

Bankers

Virgin Money

26 West High Street

Inverurie

AB51 3SL

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO)

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Finance Committee are the charity trustees. The Finance Committee 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. Finance Committee members are then appointed at the Stated Annual Meeting.

Organisational Structure

The Finance Committee is chaired by the minister and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Objectives and Activities

The Church Trust's remit is to provide and maintain a Church building for ongoing worship services and other related activities. Also to provide and maintain a manse for the Minister and his family including to cover both buildings for insurance purposes ensuring those activities can go ahead.

Financial Review

NOTE 2016 Accounts were submitted under the Gardenstown Church Trust. On 18th December 2016 the name changed from Gardenstown New Church to Gardenstown Church Trust.

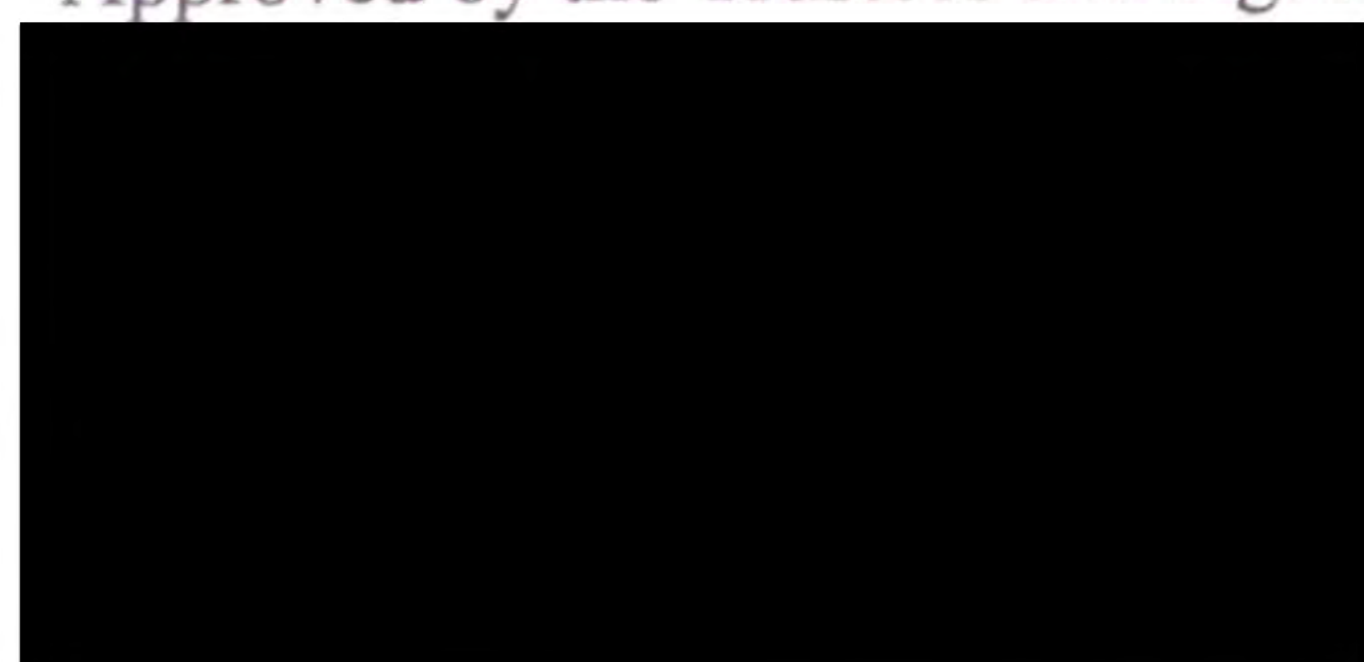
Reserves Policy

It is the Trustees policy to trust the Lord's provision for ongoing requirements. Any specific needs are presented to the congregation who have always been willing to respond to a special offering.

Statement of Trustees Responsibilities

The members of the Finance Committee 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 Finance Committee 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. 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,



Independent Examiner's Report to the Trustees of Gardenstown Church Trust

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 4 to 6.

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 Charity's and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 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) © 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) Regulation 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 to cause me concern.

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - (a) to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) 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.

Gardenstown Church Trust
Receipts and Payments Account
Year ended 31st December 2024

		Unrestricted		
		Funds	Total	Total
		2024	2024	2023
	Note	£	£	£
Receipts				
Gardenstown New Church		1780	1780	1500
Total Receipts		1780	1780	1500
Payments				
Insurance Church & Manse		1483	1483	1442
Total Payments		1483	1483	1442
Excess of Receipts over Payments for the year before transfers		297	297	58
Transfers		0	0	0
Excess of Receipts over Payments for the year		297	297	58

Gardenstown Church Trust
Statement of Balances
Year ended 31st December 2024

	Unrestricted	
	Funds	Total
	2024	2023
Note	£	£
Bank & Deposit Balances		
brought forward	780	722
Movement in year:		
Excess of Receipts over Payments for the year	297	58
Bank & deposit balances carried forward	1077	780

Assets

Liabilities

Cost of repair not yet billed 0

The accounts were approved by the Kirk Session and Financial Board on
For and on behalf of the Kirk Session and Financial Board

Gardenstown Church Trust
Statement of Balances
Notes to the Accounts

3. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	At 31 Dec 2024 £
Unrestricted funds	780	1780	1483	1077
Total Funds	<u>780</u>	<u>1780</u>	<u>1483</u>	<u>1077</u>

4 Analysis of Donations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2023 £
Gardenstown New Church	1780	0	0	1500
	<u>1780</u>	<u>0</u>	<u>0</u>	<u>1500</u>

5. Analysis of Payments

Insurance Church and Manse	1483	0	0	1442
	<u>1483</u>	<u>0</u>	<u>0</u>	<u>1442</u>

Gardenstown Church Trust 31st Dec. 2024

Balance in bank 1st Jan 2024	780
Income from GNC	1780
Total	<u>2560</u>
Insurance Church & Manse	<u>1483</u>
Balance in bank 31st Dec 2023	<u><u>1077</u></u>