

Gardenstown New Church

Scotland · Charity number SC047063

Details

Status Active

Legal form Unincorporated association

Part of Free Church Of Scotland (SC012925)

Registered 2016-12-22

Register [View on the OSCR register](#)

Contact

Address 7 Colleonard Crescent
Banff
Aberdeenshire
AB45 1DF

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Church's purpose is the promotion of religion in Scotland and the world for the public benefit through the maintenance in Gardenstown and the surrounding area of a body of Christian believers adhering to the basis of faith and engaged in serving God through worship, discipling, pastoral care and outreach. Weekly services are also posted online using You Tube.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 1. The Congregation aims to maintain the public worship of God and to foster Christian fellowship. to evangelise the local area by proclaiming the gospel of Jesus Christ, to exercise pastoral care and practical compassion for those in need. to uphold and further the interests of the Free Church of Scotland. and to participate in the worldwide promotion of Christian fellowship and the advancement of the Christian faith. All the business and proceedings of the Congregation shall be conducted in accordance with the constitution of the Free Church of Scotland, under the supervision of the Presbytery of the bounds, and in terms of the Acts, deliverances or directions of the General Assembly of the Free Church of Scotland.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£184,950	£177,633	-	0
2024-12-31	£147,867	£173,975	-	2
2023-12-31	£200,758	£164,883	-	2
2022-12-31	£152,591	£138,266	-	2
2021-12-31	£120,571	£107,773	-	1

Accounts

FREE CHURCH of SCOTLAND

Gardenstown New Church

Accounts for the year ended 31st December 2025

RECEIPTS AND PAYMENTS ACCOUNTS

Charity No : SC047063

Reference and Administrative Information

Charity Name: Gardenstown New Church
Charity Registration Number: SCO47063
Contact Address: Marilyn Paterson
7 Colleonard Crescent
Banff
AB45 1DF

Kirk Session

Rev. Robin Gray
Mr John Watt
Mr George R West
Mr John Scott
Mr Kenneth Reid
Mr Stephen Buwert

Finance Committee

Mr George Slater
Ms Kathleen Smith
Mr Sam Hewitt
Mrs Susan Reid
Mr Donald Martin

The above named Kirk Session and Finance Committee Members are also trustees of Gardenstown Church Trust which holds Gardenstown Church and Manse.

Principal Office-bearers

Minister:	Rev Robin Gray
Session Clerk	George R West
Clerk to the Board:	John Watt
Church Treasurer:	Marilyn Paterson

Independent Examiner

.....ALAN SMITH.....

Bankers

Virgin Money
26 West High Street
Inverurie
AB51 3SL

Solicitors

Blackadders LLP
10 Euclid Crescent
Dundee
DD1 1AG

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 Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Finance Committee 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 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.

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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. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

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Morning Worship 11am (Creche Available)
Sunday Club 11.15 am
Evening Worship 6pm

Little Rainbows Club mums and tots.
Mondays 10-12pm term time

Wednesday & Tuesday
House Group bible studies

Shelter - teens in Church hall 7:00pm to
9:30pm on Thursdays October through March

Wednesday
Prayer Meeting 7pm
Trustees' Annual Report (cont)
Year ended 31 December 2025

Achievements and Performance

Sunday Services and Bible Study

Although church membership stands at 52, over 80 people, worship regularly each Sunday. Recently we are seeing more young couples and new people to the village attending, leading to encouragement among the church members. The Wednesday night Prayer meeting is attended by around 14 members.

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Little Rainbow Club

Up to 14 parents and 21 children with other helpers meet for fellowship and tea on Mondays 10-12pm term time.

Shelter

The Shelter has 3 core members with assistance from around 12 other Church members to organise activities both in and away from the Church for up to 24 teenagers. The Shelter consists of fun time with a quiet period to pass a short message to the Children on our Christian faith. We also provide fast food and a tuck shop for the children.

Housegroups

House groups meet on Tuesday am for Bible study and fellowship.

Congregational Worker

The appointment of Stephen Buwert (part time) is adding to and developing our general Church outreach. With supper being included on a Sunday evening the last Sunday of each month.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Financial Review

The principle source of income is usually by weekly online offerings and has been since the pandemic, but there is still cash offerings at every service. Gift aid donors stands at 16.

Reserves Policy

It is the Trustees' policy to maintain a substantial fabric fund (£49435), but 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 request. The Church also holds a total of £22112 in restricted funds which have been provided for the purposes specified in note 3 of the accounts.

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Statement of Trustees' Responsibilities

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Year ended 31 December 2025

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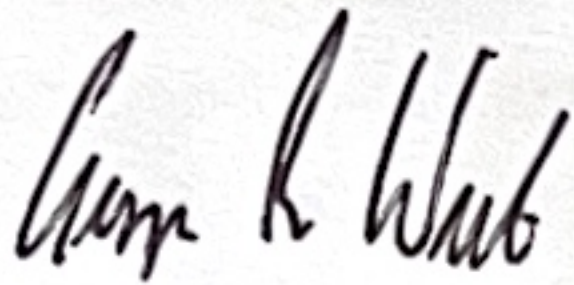
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Statement of Trustees' Responsibilities

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,



George R West
Session Clerk

Date 17-5-2026

Independent Examiner's Report to the Trustees of Gardenstown New Church
I report on the accounts of the charity for the year ended 31st December 2025 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 to cause me concern.

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.

Name ALAN SMITH. Alan Smith

Address: 26 CASTLEHILL DRIVE

Date 30/4/26

Gardenstown New Church
Receipts and Payments Account
Year ended 31st December 2025

		Unrestricted	Restricted	Designated		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
<u>Receipts</u>	Note					
Offerings		14558	12810		27368	20388
Gift Aid		57730	11011		68741	83030
Ladies Fellowship					0	465
Sunday Club				1398	1398	3305
		<u>72288</u>	<u>23820.6</u>	<u>1398</u>	<u>97507</u>	<u>107188</u>
Fabric Fund				62060	62060	4866
Little Rainbow Club			463		463	2081
Benevolent Fund			0		0	0
Shelter			576		576	284
Other Receipts		360			360	5634
Tax Reclaim		15493	3491	5000	23984	27814
<u>Total Receipts</u>		<u>88141</u>	<u>28351</u>	<u>68458</u>	<u>184950</u>	<u>147867</u>
<u>Payments</u>						
Fabric Fund				41195	41195	11816
Little Rainbow Club			1828		1828	571
Charitable activities		95930			95930	121763
Sunday Club				1342	1342	2549
Ladies Fellowship					0	1320
Shelter			731		731	43
Benevolent Fund			244		244	0
Missionary Society Fund			36364		36364	35913
<u>Total Payments</u>		<u>95930</u>	<u>39166</u>	<u>42537</u>	<u>177633</u>	<u>173975</u>
Excess of Receipts over Payments for the year before transfers		-7789	-10815	25921	7317	-26108
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>-7789</u>	<u>-10815</u>	<u>25921</u>	<u>7317</u>	<u>-26108</u>

Gardenstown New Church
Statement of Balances
Year ended 31st December 2025

	Unrestricted	Restricted	Designated		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	34418	32927	25623	92968	119078
Movement in year:					
Excess of Receipts over Payments for the year	-7789	-10815	25921	7317	-26108
Bank & deposit balances carried forward	26629	22112	51544	100285	92970

Assets

Liabilities

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

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Gardenstown New Church
Statement of Balances
Notes to the Accounts

2. Trustee Remuneration and Related Party Transactions

During the year 2025 Rev Robin Gray received reimbursement of expenses for use of car £693.90 and for telephone £180. Gardenstown New Church also paid Manse council tax £3326.97.

3. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Designated funds					
Ladies Fellowship	1068	0	0		1068
Sunday Club	985	1398	1342		1041
Designated Fabric Fund	23570	67060	41195		49435
	<u>25623</u>	<u>68458</u>	<u>42537</u>		<u>51544</u>
General Fund (Unrestricted)	<u>34418</u>	<u>88141</u>	<u>95930</u>		<u>26629</u>
Restricted funds					
Benevolent Fund	3192	0	244		2948
Missionary Society Fund	26868	27312	36364		17816
Shelter	859	576	731		704
Little Rainbow Club	2008	463	1828		644
	<u>32927</u>	<u>28351</u>	<u>39166</u>		<u>22112</u>
Total funds	<u><u>92968</u></u>	<u><u>184950</u></u>	<u><u>177633</u></u>		<u><u>100285</u></u>

Purposes of Designated Funds

Fabric Fund: For upkeep of Church and Manse
Ladies Fellowship Fund: This is used for speakers expenses with the surplus donated to general fund.
Sunday Club Fund: This fund is for Sunday Club purposes only.

Purposes of Restricted Funds

Shelter Fund: To be used for purchasing equipment and ongoing expenses of Shelter.
Benevolent Fund: Is a fund to provide monies for the needy in the parish.
Missionary Fund: Is a fund set up for special collections for 3rd parties
Little Rainbow Club Fund : To purchase equipment and pay ongoing expenses

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
4 Analysis of Donations					
Gift Aid Donations	57730	11011		68741	83030
Tax Recovered on Gift Aid Donations	15493	3491		18984	27814
Ordinary Offerings (Open Plate)	14558			14558	14519
Other Offerings, Donations, Refunds, etc	360			360	5634
Ladies Fellowship			0	0	465
Sunday Club			1398	1398	3305
Missionary Fund (open plate.)		12810		12810	5869
Benevolent Fund		0		0	0
Shelter		576		576	284
Little Rainbow Club		463		463	2081
Fabric Fund			67060	67060	4866
	<u>88141</u>	<u>28351</u>	<u>68458</u>	<u>184950</u>	<u>147867</u>
5. Analysis of Payments					
6 Charitable Activities					
Remittances to Central Funds	59864			59864	46554
Minister's Expenses (car, tel & course)	874			874	1885
Congregational Worker	5297			5297	5926
Council Tax	3327			3327	3048
Pulpit supply	1840			1840	2602
Repairs & maintenance	5237			5237	5119
Fabric			41195	41195	11816
Amenities (Kitchen, etc)	450			450	970
Heat and light	7754			7754	6978
Insurance	612			612	615
Water	1259			1259	0
Printing, stationery, postage & subs	21			21	289
Sunday Club			1342	1342	2549
Ladies Fellowship			0	0	1320
Shelter		731		731	43
Missionary Fund		36364		36364	35913
Benevolent Fund		244		244	0
Little Rainbow Club		1828		1828	571
Donations to other congregations or organisations				0	1000
B.T.	808			808	761
CCLI Licence	508			508	486
The Record & Study books	193			193	432
Other expenses (various)	1716			1716	1339
Mission Levy	0			0	29271
Church Trust - Insurance	1932			1932	1780
Website and web maintenance	1583			1583	560
Garden & Grass	550			550	550
Abernethy Weekend away	584			584	6030
Outreach	0			0	3000
Presbytery. Dues	1522			1522	2567
	<u>95930</u>	<u>39166</u>	<u>42537</u>	<u>177633</u>	<u>173974</u>

7 Collections for Third Parties	2025	2024	2023	
	£	£	£	
Elder Memorial, Hope Church	240	240		
Women for Mission		400		
Altnacriche - Christmas appeal 2023		5000		
Gardenstown Good News Event	739	2545		
Care Scotland		4000		
Christian Blind Mission		4000		
Kerusso Trust - Malawi		4000		
Transform Burkina	3000			
Mission Africa	3490			
Platform 67 (Martin)		3960	2000	
International Mission to Jewish People			1500	
Merkinch Free Church	3500	6000	6000	
Kerusso Trust - Malawi		2860	500	
Truth for Today (Sam Gordon)			2000	
Compassion UK		8283	1500	
Barnabas Fund (Turkey & Syria)			9815	
Slavic Gospel		3500	2000	
Blythwood Care Ukraine appeal			1000	
Heather Francis	4075			
Hebrom Outreach for Portugal	6635			
Faith Renewed			600	
The Faith Mission	2665	3125	3020	
Empathy International	5000	Christmas offering not paid yet		
Scripture Union Scotland	5300	Christmas offering not paid yet		
Open Doors with Brother Andrew	5000	Christmas offering not paid yet		
Christian Institute			3500	
Martin Mohr - AWM			3400	
Correction to be made back to ordinary	20		600	
	<u>39664</u>	<u>47913</u>	<u>37435</u>	<u></u>

The Missionary Fund has been set up for special collections on behalf of 3rd party visiting missionaries, on behalf of the missions they represent

Accounts

FREE CHURCH of SCOTLAND

Gardenstown New Church

Accounts for the year ended 31st December 2024

RECEIPTS AND PAYMENTS ACCOUNTS

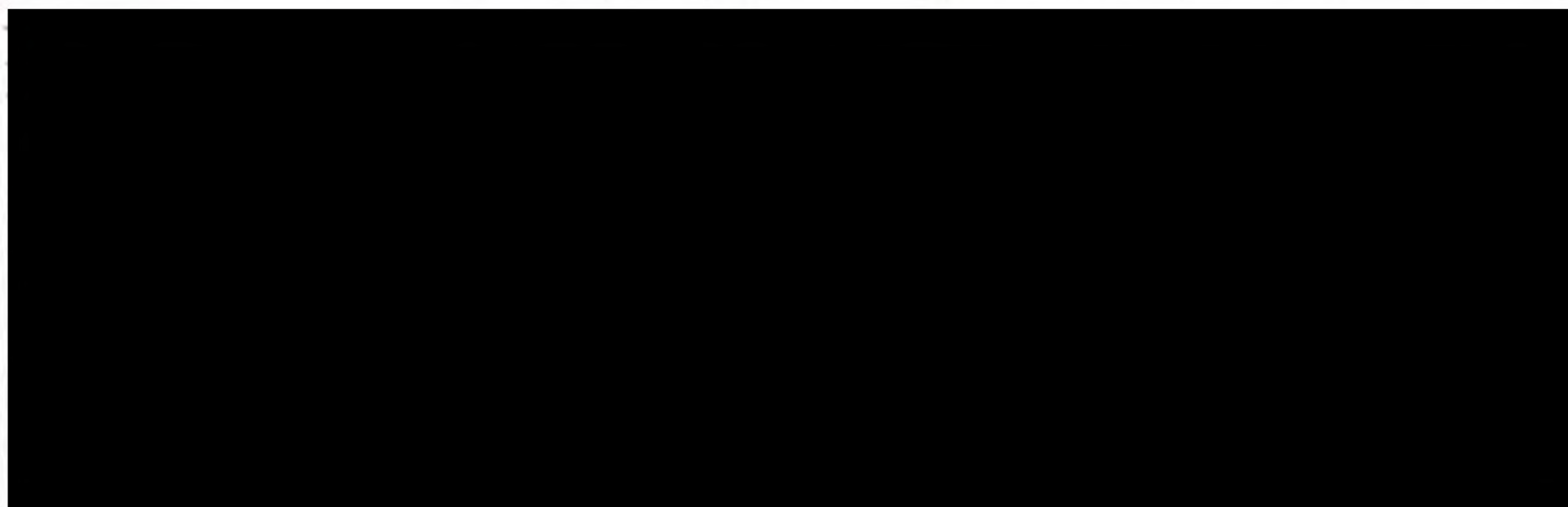
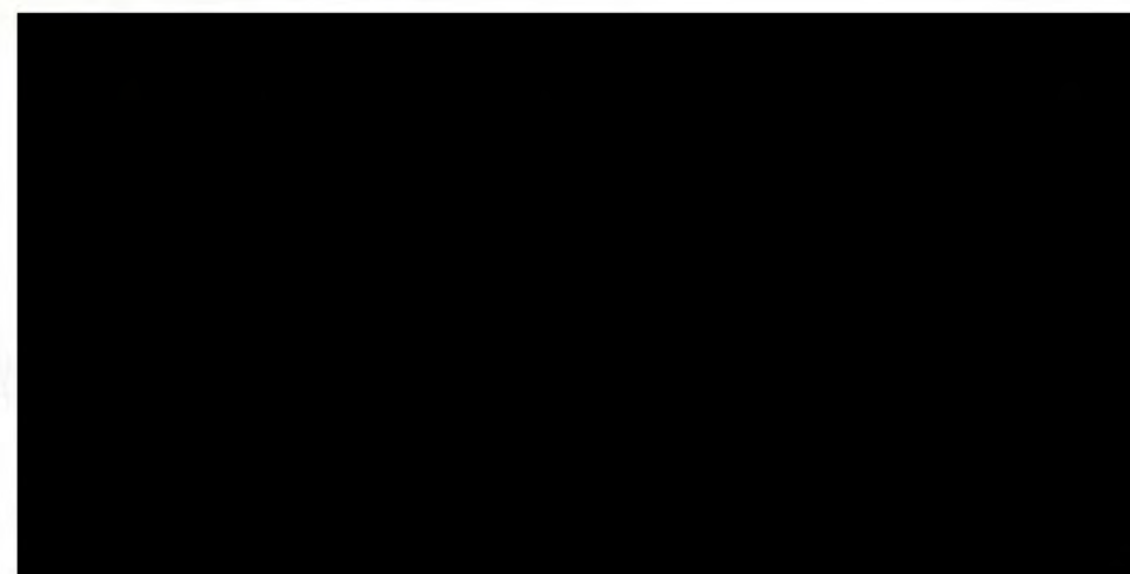
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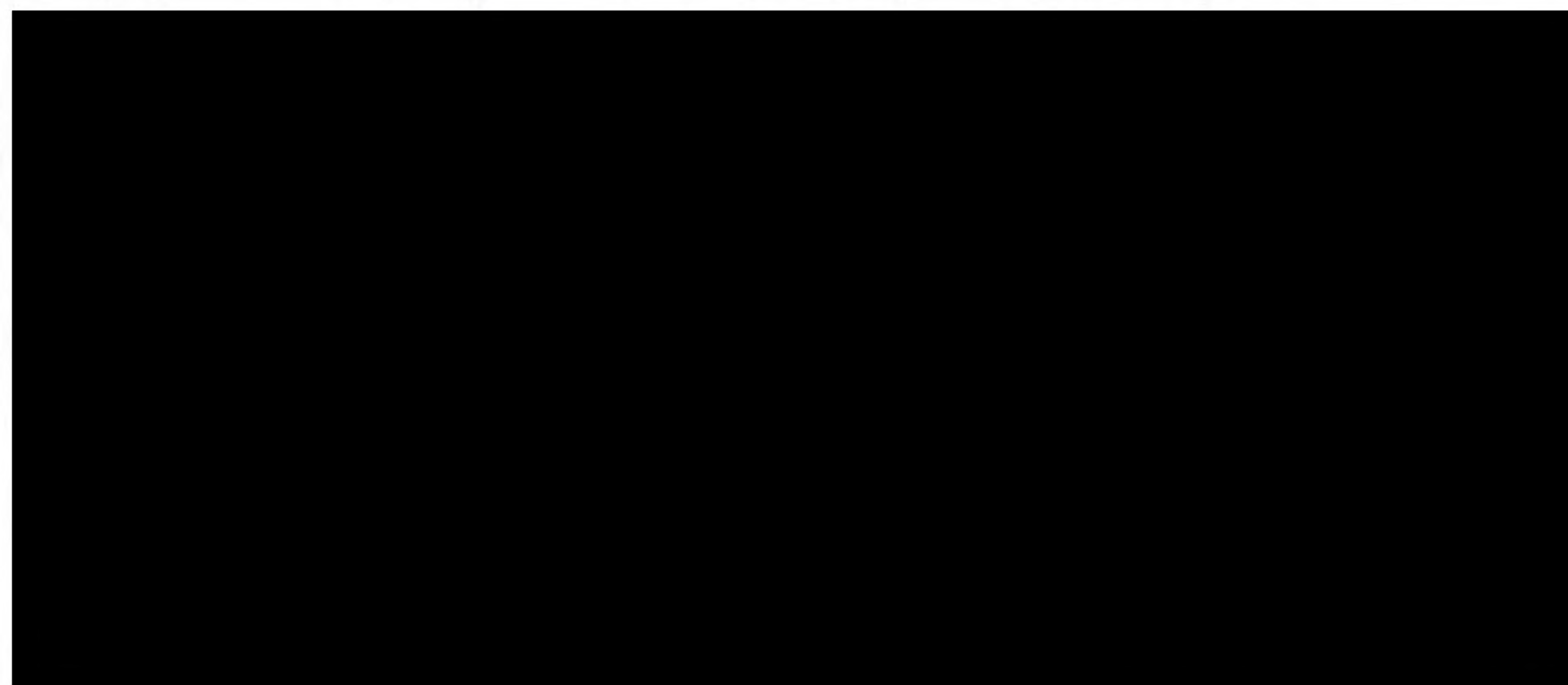
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Charity Registration Number: SCO47063

Contact Address:



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Year ended 31 December 2024

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Housegroups

House groups meet on Tuesdays and Wednesdays for Bible study and fellowship. There are three different groups to cater for peoples differing circumstances.

Congregational Worker

The appointment of [REDACTED] (part time) is adding to and developing our general Church outreach. With supper being included on a Sunday evening the last Sunday of each month.

Trustees' Annual Report (cont) **Year ended 31 December 2024**

Financial Review

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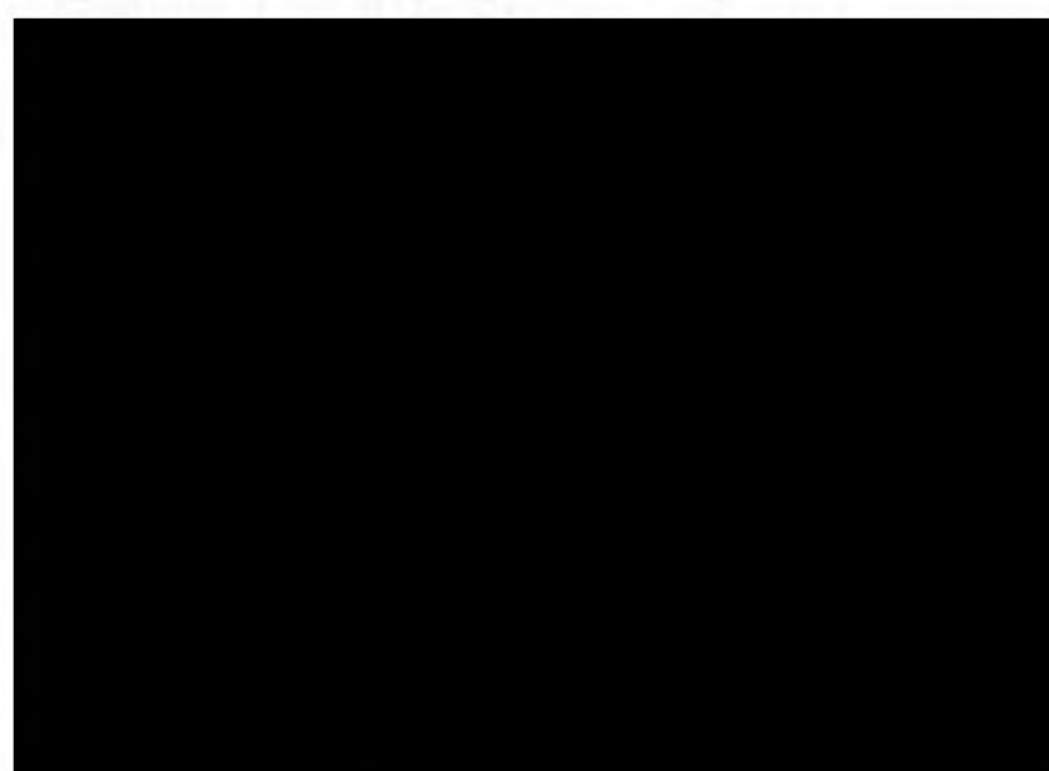
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Approved by the Trustees and signed on their behalf,



Date 15th April 2023

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

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 6 to 10

Respective responsibilities of trustees and examiner

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1. which gives me reasonable cause to believe that in any material respect the requirements:
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2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Offerings		14519	5869		20388	24975
Gift Aid		66990	16040		83030	107014
Ladies Fellowship				465	465	275
Sunday Club				3305	3305	2030
		<u>81509</u>	<u>21909</u>	<u>3770</u>	<u>107188</u>	<u>134294</u>
Fabric Fund				4866	4866	24332
Little Rainbow Club			2081		2081	445
Benevolent Fund			0		0	30
Shelter			284		284	0
Other Receipts		5634			5634	13192
Tax Reclaim		22450	5364		27814	28466
<u>Total Receipts</u>		<u>109593</u>	<u>29638</u>	<u>8636</u>	<u>147867</u>	<u>200759</u>

Payments

Fabric Fund				11816	11816	12939
Little Rainbow Club			571		571	1295
Charitable activities		121763			121763	108309
Sunday Club				2549	2549	2160
Ladies Fellowship				1320	1320	623
Shelter			43		43	154
Benevolent Fund			0		0	1968
Missionary Society Fund			35913		35913	37435
<u>Total Payments</u>		<u>121763</u>	<u>36527</u>	<u>15685</u>	<u>173975</u>	<u>164883</u>

**Excess of Receipts over Payments
for the year before transfers**

-12170	-6889	-7049	-26108	35876
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Transfers

0	0	0	0	0
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**Excess of Receipts over Payments
for the year**

-12170	-6889	-7049	-26108	35876
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Gardenstown New Church
Statement of Balances
Year ended 31st December 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Designated Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	46589	39816	32673	119078	83203
Movement in year:					
Excess of Receipts over Payments for the year	-12170	-6889	-7049	-26108	35875
Bank & deposit balances carried forward	34419	32927	25624	92970	119078

Assets

Liabilities

Cost of repair not yet billed

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

For and on behalf of the Kirk Session and Financial Board

Gardenstown New Church
Statement of Balances
Notes to the Accounts

2. Trustee Remuneration and Related Party Transactions

During the year 2024 [REDACTED] received reimbursement of expenses for use of car £653.88 and for telephone £198. Gardenstown New Church also paid Manse council tax £3048 and a third of Robins Edinburgh Theological Seminary Course £1033.60

3. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Designated funds					
Ladies Fellowship	1923	465	1320		1068
Sunday Club	229	3305	2549		985
Designated Fabric Fund	30521	4866	11816		23571
	<u>32673</u>	<u>8636</u>	<u>15685</u>		<u>25624</u>
General Fund (Unrestricted)	<u>46589</u>	<u>109593</u>	<u>121763</u>		<u>34419</u>
Restricted funds					
Benevolent Fund	3192	0	0		3192
Missionary Society Fund	35508	27273	35913		26868
Shelter	618	284	43		859
Little Rainbow Club	498	2081	571		2008
	<u>39816</u>	<u>29638</u>	<u>36527</u>		<u>32927</u>
Total funds	<u>119078</u>	<u>147867</u>	<u>173975</u>		<u>92970</u>

Purposes of Designated Funds

Fabric Fund: For upkeep of Church and Manse

Ladies Fellowship Fund: This is used for speakers expenses with the surplus donated to general fund.

Sunday Club Fund: This fund is for Sunday Club purposes only.

Purposes of Restricted Funds

Shelter Fund: To be used for purchasing equipment and ongoing expenses of Shelter.

Benevolent Fund: Is a fund to provide monies for the needy in the parish.

Missionary Fund: Is a fund set up for special collections for 3rd parties

Little Rainbow Club Fund : To purchase equipment and pay ongoing expenses

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Designated Funds 2024 £	Total 2024 £	Total 2023 £
4 Analysis of Donations					
Gift Aid Donations	66990	16040		83030	107014
Tax Recovered on Gift Aid Donations	22450	5364		27814	28466
Ordinary Offerings (Open Plate)	14519			14519	14498
Other Offerings, Donations, Refunds, etc	5634			5634	13192
Ladies Fellowship			465	465	275
Sunday Club			3305	3305	2030
Missionary Fund (open plate.)		5869		5869	10477
Benevolent Fund		0		0	30
Shelter		284		284	0
Little Rainbow Club		2081		2081	445
Fabric Fund			4866	4866	24332
	<u>109593</u>	<u>29638</u>	<u>8636</u>	<u>147867</u>	<u>200759</u>

5. Analysis of Payments

6 Charitable Activities

Remittances to Central Funds	46554			46554	41050
Minister's Expenses (car, tel & course)	1885			1885	1248
Congregational Worker	5926			5926	5260
Council Tax	3048			3048	2978
Pulpit supply	2602			2602	600
Repairs & maintenance	5119			5119	1187
Fabric			11816	11816	12939
Amenities (Kitchen, etc)	970			970	728
Heat and light	6978			6978	6676
Insurance	615			615	599
Other building costs	0			0	190
Printing, stationery, postage & subs	289			289	680
Sunday Club			2549	2549	2160
Ladies Fellowship			1320	1320	623
Shelter		43		43	154
Missionary Fund		35913		35913	37435
Benevolent Fund		0		0	1968
Little Rainbow Club		571		571	1295
Donations to other congregations or organi	1000			1000	4000
B.T.	761			761	750
CCLI Licence	486			486	806
The Record & Study books	432			432	685
Other expenses (various)	1339			1339	5010
Mission Levy	29271			29271	14548
Church Trust	1780			1780	1500
New printer for church	560			560	11184
Garden & Grass	550			550	1160
Abernethy Weekend away	6030			6030	5582
Outreach	3000			3000	0
Presbytery. Dues	2567			2567	1887
	<u>121763</u>	<u>36527</u>	<u>15685</u>	<u>173975</u>	<u>164882</u>

7 Collections for Third Parties

	2024	2023	2022
	£	£	£
Elder Memorial, Hope Church	240		
Women for Mission	400		
Altnacriche - Christmas appeal 2023	5000		
Gardenstown Good News Event	2545		
Care Scotland	4000		Christmas Appeal still to be paid
Christian Blind Mission	4000		Christmas Appeal still to be paid
Kerusso Trust - Malawi	4000		Christmas Appeal still to be paid
Transform Burkina			750
			600
Platform 67 (Martin)	3960	2000	1500
International Mission to Jewish People		1500	2000
Tyndale House			1000
Merkinch Free Church	6000	6000	6000
Kerusso Trust - Malawi	2860	500	
Truth for Today (Sam Gordon)		2000	
Compassion UK	8283	1500	
Barnabas Fund (Turkey & Syria)		9815	
Slavic Gospel	3500	2000	
Blythwood Care Ukraine appeal		1000	10000
OM Pakistan Flood Relief			4320
			1500
Hebrom Outreach for Portugal			7000
Faith Renewed		600	800
The Faith Mission	3125	3020	2500
Bethany Christian Trust			3720
Empathy International			5020
Christian Institute		3500	
		3400	
Correction to be made back to ordinary		600	
	<u>47913</u>	<u>37435</u>	<u>46710</u>

The Missionary Fund has been set up for special collections on behalf of 3rd party visiting missionaries, on behalf of the missions they represent