

**FREE CHURCH of SCOTLAND**

**Gardenstown New Church**

**Accounts for the year ended 31st December 2024**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Charity No : SC047063**

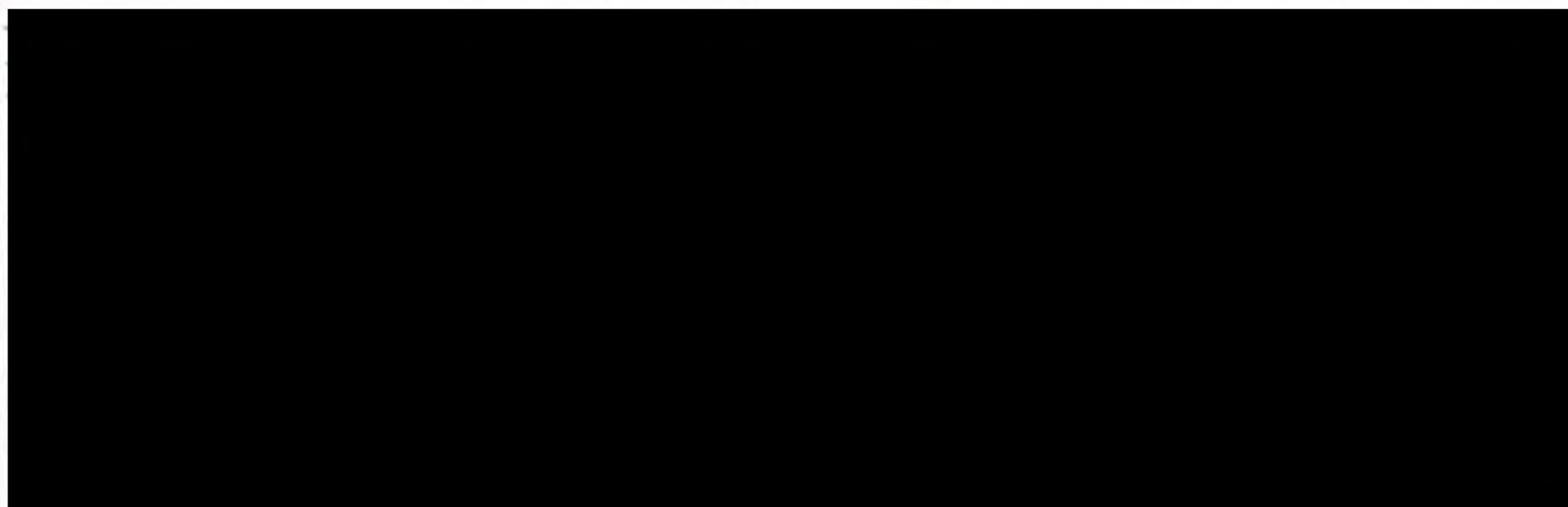
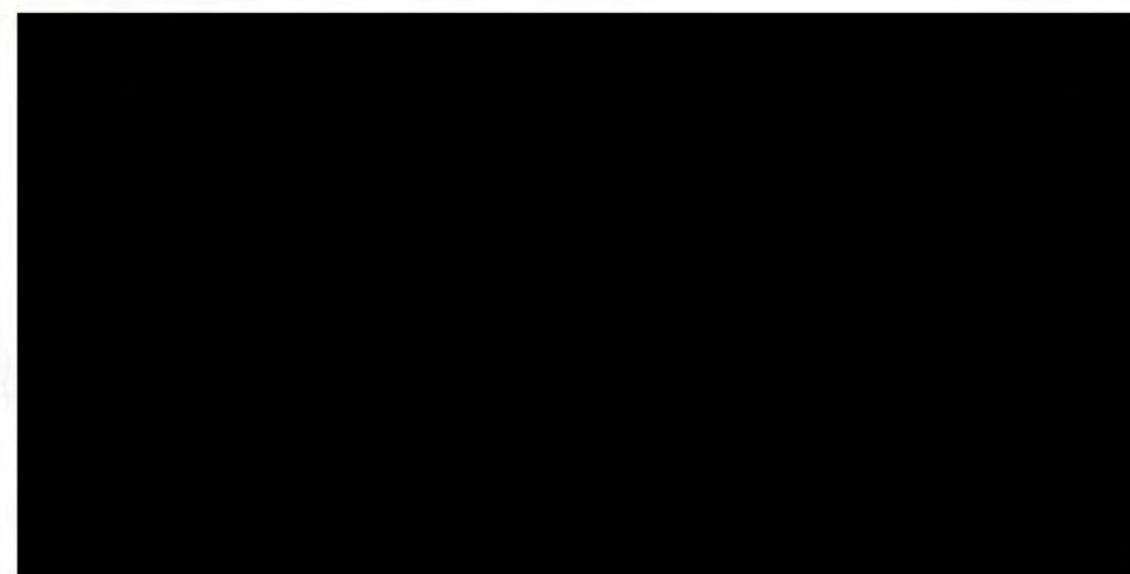


## Reference and Administrative Information

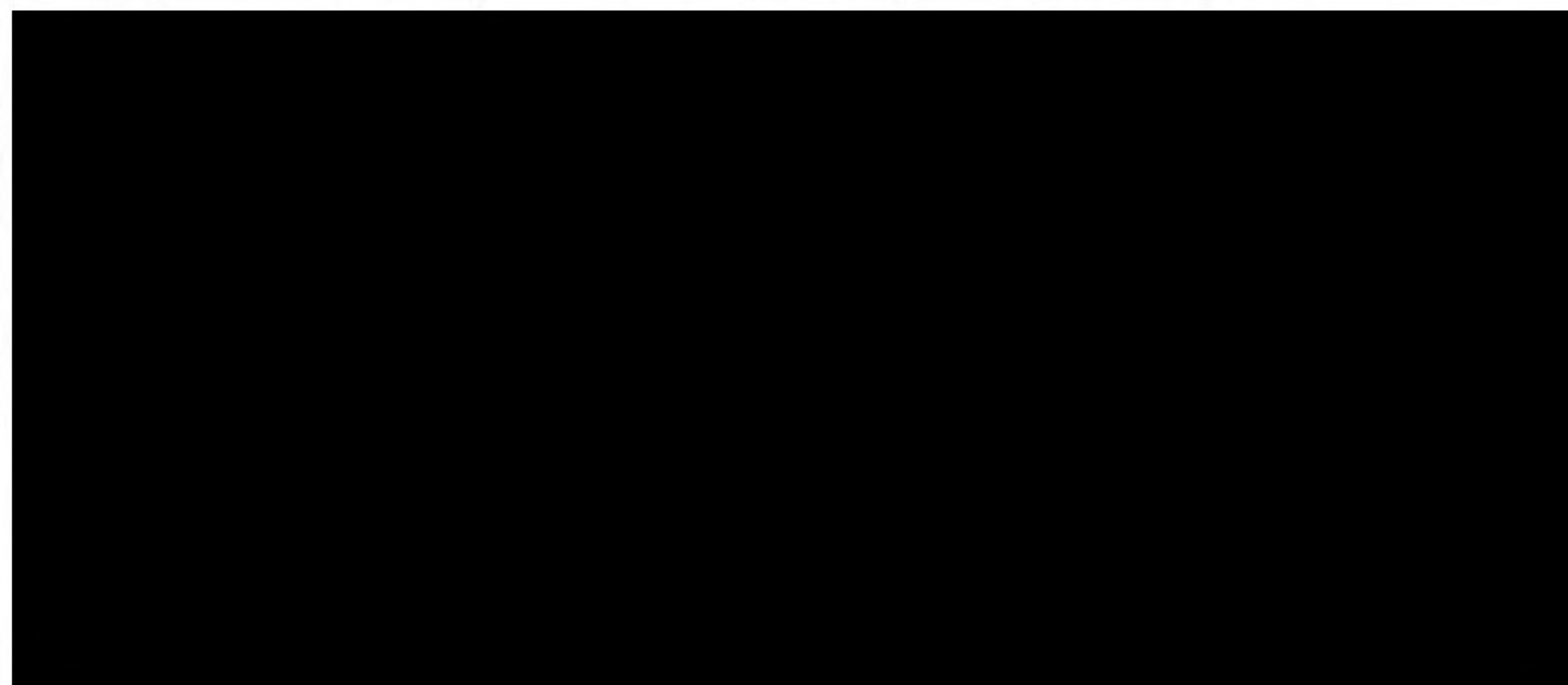
Charity Name: Gardenstown New Church

Charity Registration Number: SCO47063

Contact Address:



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



### 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 2024**

### **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.

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

#### **Objectives and Activities**

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.

#### **Lords Day**

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

**Saturday**  
Prayer Meeting 7pm

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

#### **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 Saturday night Prayer meeting is attended by around 10 members.

## **Sunday Club**

The Sunday Club meets in Church every Sunday (except school holidays) at 11.00am. It is held in the Church hall and lasts for 1 hour. There are 33 children on the register, and we have up to 25 children attending. Some parents and grandparents have been attending the morning service. Our time with children is spent sharing the message of the Bible and its relevance to them today. We use song, prayer, drama, mime, craft and quizzes. For part of our time together, we split into small groups or "classes" when a teacher will look at part of God's word with the children, following a series of lessons produced by Go Teach. The 3 main events during the year are the annual picnic, held on a Saturday in mid-June, followed on the Sunday by the "Open Sunday School", when parents and families are invited to attend, and the Christmas social when the children present the Christmas message in song and drama in a special service held in Church.

## **Little Rainbow Club**

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

## **Shelter**

The Shelter has 2 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 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**

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 (£23571), 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 £32927 in restricted funds which have been provided for the purposes specified in note 3 of the accounts.

### **Basis of Accounting**

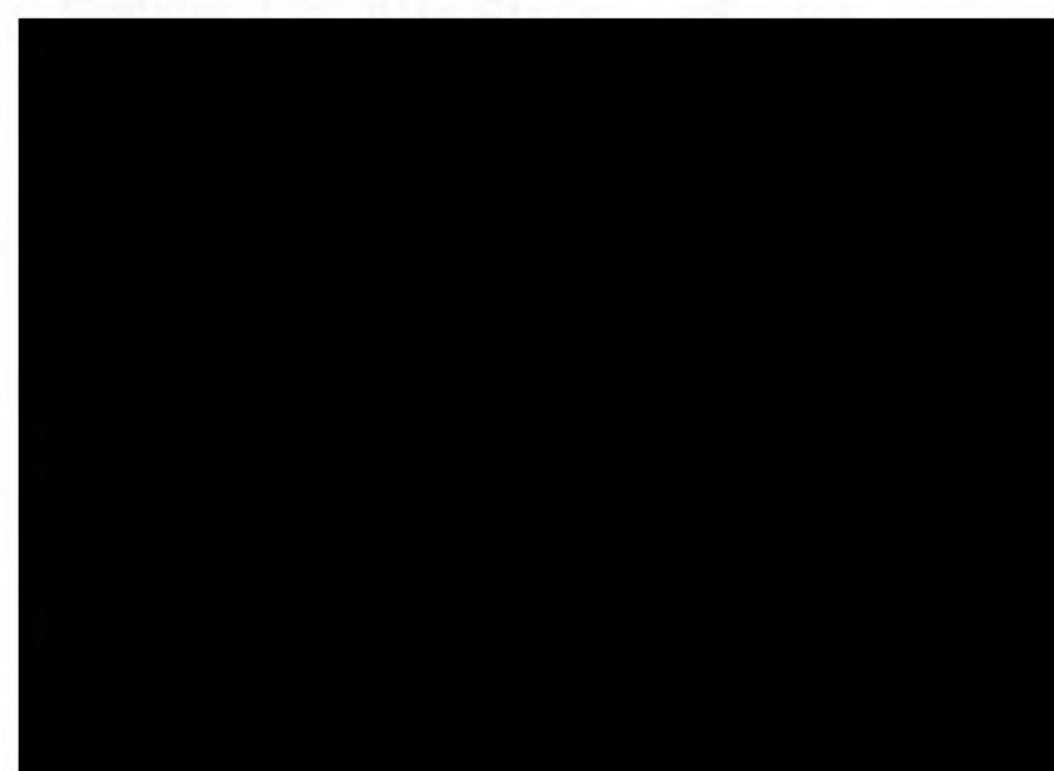
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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



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,



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**

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.



**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 £
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances brought forward	46589	39816	32673	119078	83203
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	-12170	-6889	-7049	-26108	35875
Bank & deposit balances carried forward	34419	32927	25624	92970	119078

**Assets**

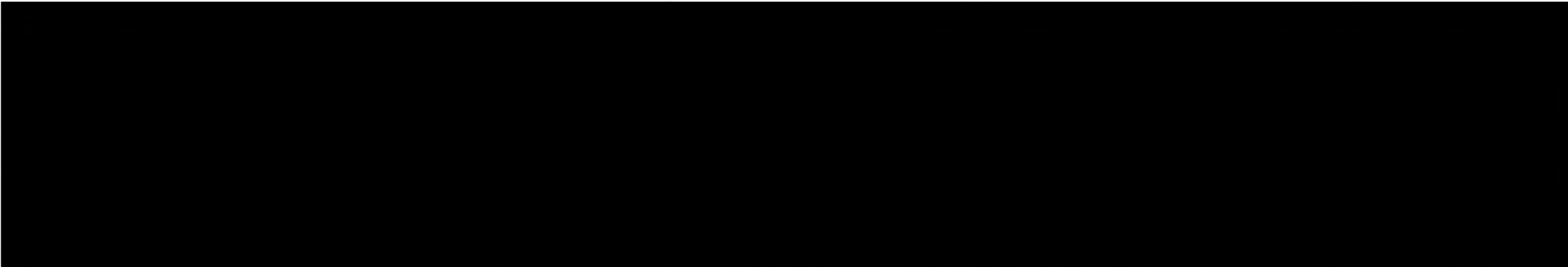
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**Liabilities**

Cost of repair not yet billed

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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 £
<b>Designated funds</b>					
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>
<b>General Fund (Unrestricted)</b>	<u>46589</u>	<u>109593</u>	<u>121763</u>		<u>34419</u>
<b>Restricted funds</b>					
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>
<b>Total funds</b>	<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 £
<b>4 Analysis of Donations</b>					
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