REGISTERED COMPANY NUMBER: SC236045 (Scotland)
REGISTERED CHARITY NUMBER: 033506

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 August 2025

for

Ecumenical Trust for Birse Kirk

Contents of the Financial Statements for the Year Ended 31 August 2025

Ecumenical Trust for Birse Kirk

Report of the Trustees
for the Year Ended 31 August 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the company in the year under review was that of advancing both religion and education in the North East of Scotland by recognising the heritage of Christian worship for the benefit of the local community and wider public by providing at Birse Kirk an ecumenical place of worship for advancing Christian faith and for other community uses.

FINANCIAL REVIEW

Reserves policy

All of the assets of the trust are attributable to unrestricted funds. These assets are sufficient to meet the charity's obligations.

The actual free reserves at 31 August 2025 amount to £35,723. The trustees consider this to be sufficient for the forthcoming year.

Dividends and Appropriations

In accordance with the Trust's Memorandum, no portion of its income or property may be paid or transferred by way of dividend, bonus or otherwise by way of profit to the members of the Trust other than the payment of reasonable and proper remuneration in return for services rendered to the Trust.

The statement of financial activities for the year is set out on page 4 of the financial statements. A summary is set out below:-

Gross income and expenditure amounted to £3,220 and £6,139 respectively. Interest of £484 was received on the bank account balances. As a result there was a net deficit of £2,435 for the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

As set out in the Articles of Association, a Chairman of the Board is appointed by the trustees who elect one of their own number.

The trust shall not have less than three trustees at any one time nor more than nine.

At each general meeting, one third of trustees will retire (where the number of trustees is not a multiple of three, the number nearest to but greater than one third shall retire from office). Should the resulting vacancies not be filled, the retiring trustees, if willing to act, are deemed to be re-appointed.

The names of the present trustees are given on page 2.

Organisational structure

The day to day running of the charitable company is managed by Andrew Nicol.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC236045 (Scotland)

Registered Charity number

033506

Ecumenical Trust for Birse Kirk

Report of the Trustees
for the Year Ended 31 August 2025

Registered office
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA

Trustees
A H Nicol Bsc, BLE, MICFor
R Dinnie

Company Secretary
LC Secretaries

Independent Examiner
Gillian Nicolson
The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

Solicitors
Ledingham Chalmers
Johnstone House
52-54 Rose Street
Aberdeen
AB10 1HA

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 May 2026 and signed on its behalf by:

A H Nicol Bsc, BLE, MICFor - Trustee

Independent Examiner's Report to the Trustees of
Ecumenical Trust for Birse Kirk

I report on the accounts for the year ended 31 August 2025 set out on pages four to eleven.

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). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to 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.

Gillian Nicolson
The Institute of Chartered Accountants of Scotland

The Grant Considine Partnership
Chartered Accountants
46 High Street
Banchory
Aberdeenshire
AB31 5SR

19 May 2026

Ecumenical Trust for Birse Kirk

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3	3,220	1,780
Investment income	4	484	519
Total		3,704	2,299
EXPENDITURE ON			
Charitable activities			
Property expenses		4,508	4,850
Insurance		1,627	1,592
Depreciation		4	5
Total		6,139	6,447
NET INCOME/(EXPENDITURE)		(2,435)	(4,148)
RECONCILIATION OF FUNDS			
Total funds brought forward		38,158	42,306
TOTAL FUNDS CARRIED FORWARD		35,723	38,158

The notes form part of these financial statements

Ecumenical Trust for Birse Kirk

Statement of Financial Position
31 August 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	9	17	21
CURRENT ASSETS			
Stocks	10	570	570
Debtors	11	1,512	1,489
Cash at bank		34,725	37,745
		36,807	39,804
CREDITORS			
Amounts falling due within one year	12	(1,101)	(1,667)
NET CURRENT ASSETS		35,706	38,137
TOTAL ASSETS LESS CURRENT LIABILITIES		35,723	38,158
NET ASSETS		35,723	38,158
FUNDS	13		
Unrestricted funds		35,723	38,158
TOTAL FUNDS		35,723	38,158

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2026 and were signed on its behalf by:

A H Nicol

A H Nicol Bsc, BLE, MICFor - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Ecumenical Trust for Birse Kirk is a charitable company that is limited by guarantee, registered in Scotland. The company's registered number and registered office can be found in the Reference and Administration Details section of the Report of the Trustees.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015)'. Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c).

Revenue recognition
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) less accumulated depreciation and any accumulated impairment losses.

Depreciation on assets is provided at the following annual rate in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is shorter.

Equipment	- 20% on reducing balance

Inventories
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

2. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Charitable activities
Fund raising income is included in the accounts in the year in which they are receivable, which is when the Trust becomes entitled to the source.

Hire Purchase and leasing commitments
Rentals paid under operating leases are charged to the profit and loss account as incurred.

Financial instruments
The following assets and liabilities are classified as financial instruments - trade debtors and trade creditors.

They are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Going Concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

3. DONATIONS AND LEGACIES

Donations are credited to revenue on a receivable basis. All incoming resources are stated in the accounts at their gross values.

4. INVESTMENT INCOME

Interest receivable is included when receivable by the charity.

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Independent Examination Fee	754	649
Depreciation - owned assets	4	5

continued...

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

7. STAFF COSTS

There were no staff employed during the year and therefore no staff costs or emoluments.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,780
Investment income	519
Total	2,299
EXPENDITURE ON	
Charitable activities	
Property expenses	4,850
Insurance	1,592
Depreciation	5
Total	6,447
NET INCOME/(EXPENDITURE)	(4,148)
RECONCILIATION OF FUNDS	
Total funds brought forward	42,306
TOTAL FUNDS CARRIED FORWARD	38,158

continued...

9. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 September 2024 and 31 August 2025	1,199
DEPRECIATION	
At 1 September 2024	1,178
Charge for year	4
At 31 August 2025	1,182
NET BOOK VALUE	
At 31 August 2025	17
At 31 August 2024	21

10. STOCKS

	2025 £	2024 £
Stocks	570	570

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Prepayments and accrued income	1,512	1,489

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors & accruals	1,101	1,667

13. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	38,158	(2,435)	35,723
TOTAL FUNDS	38,158	(2,435)	35,723

continued...

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,704	(6,139)	(2,435)
TOTAL FUNDS	3,704	(6,139)	(2,435)

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General fund	42,306	(4,148)	38,158
TOTAL FUNDS	42,306	(4,148)	38,158

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,299	(6,447)	(4,148)
TOTAL FUNDS	2,299	(6,447)	(4,148)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	42,306	(6,583)	35,723
TOTAL FUNDS	42,306	(6,583)	35,723

continued...

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	6,003	(12,586)	(6,583)
TOTAL FUNDS	6,003	(12,586)	(6,583)

14. RELATED PARTY DISCLOSURES

Andrew Nicol (trustee) donated £3,220 during the year to 31 August 2025. (2024 - £1,780)

15. ULTIMATE CONTROLLING PARTY

The company is controlled by the Board of Trustees.

16. COMPANY STATUS

The company is limited by guarantee and does not have share capital. The liability of each member in the event of winding up is limited to £1.

Ecumenical Trust for Birse Kirk

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	3,220	1,780
Investment income		
Deposit account interest	484	519
Total incoming resources	3,704	2,299
EXPENDITURE		
Charitable activities		
Insurance	1,627	1,592
Light and heat	2,615	1,967
Property Repairs	-	1,186
	4,242	4,745
Support costs		
Depreciation		
Depreciation of tangible fixed assets	4	5
Governance costs		
Independent Examination Fee	754	649
Accountancy and legal fees	1,139	1,048
	1,893	1,697
Total resources expended	6,139	6,447
Net expenditure	(2,435)	(4,148)

This page does not form part of the statutory financial statements