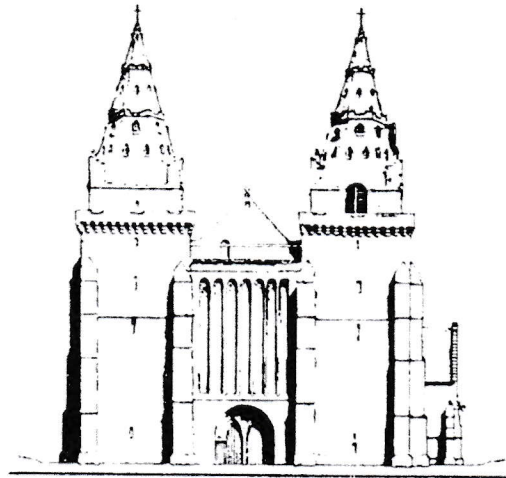




ST. MACHAR'S CATHEDRAL SOCIETY OF BELLRINGERS

(ST. MACHAR'S CATHEDRAL BELFRY FUND)

Scottish Charity Number SC020923

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CONTENTS

Page

2	Trustees' report
3	Financial activities and balance sheet
4	Notes to the accounts
5	Independent examiner's report

TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees

Honorary President	Rev Sarah Brown (from 23 November 2021)
Tower Captain	Ian Talboys
Ringling Master	Ian Talboys
Secretary	Ruth Ogilvie
Treasurer	Sarah Hyatt
Steeple Keeper	Torquill Buxton

The Representative Elder nominated by the Cathedral Kirk Session to keep regular contact with and report on the Society is Shona Buxton.

Contact address

The Society can be contacted at the following address:
c/o Sarah Hyatt, Hillside, Netherley, Stonehaven AB39 3SN

Recruitment and appointment of Trustees

The Trustees are elected annually by the Members, with the exception of the Honorary President, who holds the post ex-officio as Minister of St Machar's Cathedral.

Governing document

The St. Machar's Cathedral Society of Bellringers is a charitable unincorporated association. Its purposes and administration arrangements are set out in its Constitution.

Charitable purposes

The Society's purposes, as recorded in its Constitution, are to ring the Bells of St. Machar's Cathedral Old Aberdeen for services, especially those on Sundays, and to cultivate the ringing of church bells by promoting the art of change ringing. The Constitution recognises the particular relationship between the Society and the Cathedral Kirk Session and provides that the Society shall recognise the ultimate authority of the Minister of the Cathedral in all matters concerned with the use of the Cathedral Bells. The Society is affiliated to the Scottish Association of Change Ringers.

Activities and achievements

During the year ended 31 December 2025 members of the Society rang the Bells at St. Machar's Cathedral, Old Aberdeen before Sunday morning services, for other special occasions and on Mondays (practice nights), when instruction is given in the art of change ringing. In addition bells were rung for six weddings for which charges were made, providing the principal means of funding of the Society.

Trustee remuneration and expenses

The trustees did not receive any remuneration or expenses for their duties as trustees during the year. When ringing for weddings they are paid at the same rate as for other ringers. Details are given in note 5 to the accounts.

Bankers

The Society's bankers are the Bank of Scotland, Queens Cross Branch, 39 Albyn Place, Aberdeen AB10 1YH.

Independent examiner

The Independent Examiner of the Accounts is Mrs Caroline Thompson, Newbraes of Ardo, Methlick, Ellon AB41 7HT.

Accounts and reserves

The accounts for the year are attached, and form part of this report. Accumulated reserves are held for the benefit of the Society and in particular to ensure that the bells of St. Machar's Cathedral are properly maintained and refurbished as necessary.

Approved by the Trustees and signed on their behalf



IAN TALBOYS Tower Captain

Date: 2/3/26

ST. MACHAR'S CATHEDRAL SOCIETY OF BELLRINGERS (ST. MACHAR'S CATHEDRAL BELFRY FUND)			Scottish Charity Number SC020923
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025			
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025			
	Notes	Total Funds 2025 £	Prior Year Funds 2024 £
Incoming Resources	3		
Incoming resources from generated funds			
• Voluntary income	3.1	315	55
• Activities for generating funds	3.2	1,005	670
• Investment income	3.3	0	0
• Other income	3.4	0	0
Total Income		1,320	725
Resources Expended	4		
Cost of generating funds			
• Fundraising costs	4.1	660	360
• Charitable activities	4.2	110	116
• Governance costs	4.3	0	0
• Other Costs	4.4	0	0
Total Resources Expended		770	476
Net Movement in Funds			
Reconciliation of funds		550	249
Total funds brought forward		4,243	3,994
Total Funds Carried Forward		4,793	4,243
BALANCE SHEET AS AT 31 DECEMBER 2025			
		Total Funds 2025 £	Prior Year Funds 2024 £
FIXED ASSETS	6	0	0
CURRENT ASSETS	7		
• Debtors		0	0
• Cash at bank and on hand		4,793	4,243
Creditors: amounts falling due within one year	8	0	0
Net current assets		4,793	4,243
Creditors: amounts falling due after one year	9	0	0
Net Assets		4,793	4,243
The Funds of the Charity			
Unrestricted income funds		4,793	4,243
Total Charity Funds		4,793	4,243
Approved by the Trustees and signed on their behalf:			
 Ian Talboys Tower Captain			
Date: 2/3/26			

ST. MACHAR'S CATHEDRAL SOCIETY OF BELLRINGERS (ST. MACHAR'S CATHEDRAL BELFRY FUND)	Scottish Charity Number SC020923
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025	

Note	1	Basis of Preparation
	1.1	These accounts have been prepared on the basis of historic cost in accordance with Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005); with Accounting Standards, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).
	1.2	There have been no changes to the accounting policies (valuation rules and methods of accounting) since last year.
	1.3	No changes have been made to accounts for previous years.

Note	2	Accounting Policies		
	2.1	Incoming resources are included in the Statement of Financial Activities when the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient reliability.		
	2.2	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.		
			Total Funds 2025 £	Prior Year Funds 2024 £
Note	3	Analysis of incoming resources		
	3.1	Voluntary income		
		Donations	315	55
		Gift Aid recoverable adjustment	0	0
	3.2	Activities for generating funds		
		Wedding fees received	1,005	670
	3.3	Investment income		
		Bank interest	0	0
	3.4	Other income	0	0
			1,320	725
Note	4	Analysis of resources expended		
	4.1	Fundraising costs		
		Ringers' payments for weddings	660	360
	4.2	Charitable activities		
		Maintenance (Replacement doorbell)	0	20
		Publications	110	96
	4.3	Governance costs	0	0
	4.4	Other costs	0	0
			770	476
Note	5	Details of certain items of expenditure		
	5.1	Trustee remuneration and expenses		
		The trustees received no remuneration or expenses for their duties as trustees during the year. When ringing for weddings, they are paid at the standard rate for ringers. During the year trustees received ringers payments totalling:	245	165
360	5.2	Fees for independent examination of accounts	0	0
Note	6	Fixed Assets		
		Fixed assets belong to the Church of Scotland	0	0
Note	7	Debtors		
		Gift Aid recoverable	0	0
Note	8	Creditors: amounts falling due within one year		
		Wedding fees received in advance	0	0
Note	9	Creditors: amounts falling due after one year		
		Wedding fees received in advance	0	0

**ST MACHAR'S CATHEDRAL SOCIETY OF BELLRINGERS
(ST MACHAR'S CATHEDRAL BELFRY FUND)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE ST. MACHAR'S
CATHEDRAL SOCIETY OF BELLRINGERS**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 3 and 4.

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) (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

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 9 of the 2006 Accounts Regulationshave 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.

Signature:



Name:

Mrs Caroline Thompson

Relevant Professional qualification:

Treasurer Inverurie Orchestra

Address:

Newbraes of Ardo, Methlick, Ellon AB41 7H

Date:

11 ~ 03 ~ 2026