

SCOTTISH EPISCOPAL CHURCH

DIOCESE OF ABERDEEN AND ORKNEY

ALL SAINTS EPISCOPAL CHURCH, BUCKIE

ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 30th SEPTEMBER 2025

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All Saints Episcopal Church, Buckie

Trustees Annual Report

Name of Charity All Saints Episcopal Church, Buckie

Scottish Charity Number SC0004587

Principal Address 14 Cluny Square
Buckie
AB56 1HA

Email: allsaintsbuckie@gmail.com

Internet:
allsaintsbuckie.aodiocese.org.uk

Charity Trustees

Members of the Vestry

The Revd Canon Jeremy Paisey	Priest-in-Charge and Chairman
Mrs Sheila Stickle	Hon Secretary
Dr Lorraine Paisey	Hon Treasurer and Lay Representative
Mr Carl Thorpe	Alternative Lay Representative
Mrs Margaret Cowie	
Mrs Tina Thorpe	
Ms Jeannie Whyte	
Mrs Lynette Farquhar	
Ms Janella Pirie	

From 8 December
2024

All members of the Vestry served as Vestry members throughout the financial year, apart from Ms Pirie, who was elected at the AGM on 8 December 2024.

All Saints Episcopal Church is an unincorporated association, governed by Constitution dated 11 January, 2000. For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Church is a member congregation of the Diocese of Aberdeen and Orkney in the Scottish Episcopal Church. The Bishop of Aberdeen and Orkney has pastoral oversight of all congregations within the Diocese, and all congregations are subject to the Code of Canons of the Scottish Episcopal Church. The members of the Vestry are elected at the Annual General Meeting. They normally hold office for three years, and are eligible for re-election after that period of time. The Lay Representative who represents the church at Diocesan Synod is elected annually by the lay members of the congregation at the Annual General Meeting. The Vestry Secretary and Treasurer are appointed by the Vestry. The Priest-in-charge is appointed by the Bishop of the Diocese in consultation with the Vestry.

The Priest-in-Charge is responsible for the spiritual affairs of the church and for matters liturgical. It is the duty of the Vestry to manage the temporal affairs of the congregations.

Charitable Purposes

The charitable purpose of the Church is the advancement of religion.

Summary of the main activities

The main activities of the Church in the financial year were public worship in sacrament and prayer and pastoral care.

In carrying out its objectives the Vestry depends upon the contribution of many volunteers from the congregation. Activities carried out include contributions to the conduct of worship, floral decoration of the church, maintenance of premises, a variety of pastoral and social activities and contributions to the ecumenical and civic life of the local community. Regular Sunday and weekday church services are held, with additional services for important days in the Church's calendar.

Appeals are organised for funds for charitable causes that provide benefits to disadvantaged individuals and communities in Scotland, the rest of the United Kingdom and overseas.

Achievements and Performance

The main activity of the Church during the year was the Parish Eucharist on Sunday morning at 11:30am. An earlier said eucharist is held most Sundays at 8am and the regular Wednesday eucharist continues. Forms of worship for use at home tailored to the liturgical season and written sermons have continued to be supplied by email or post for the housebound and those unable to get to Church regularly, and the Facebook page continues to be used for communications.

A shortened version of the traditional Nine Lessons and Carols was held on Sunday 22nd December 2024, followed by refreshments in the Church Hall. Members of the congregation met for lunch on Sunday 12 January 2025, in a local hotel.

The priest in charge and members of the congregation took part in the Holy Week ecumenical Communion Breakfasts in the North Kirk.

There continue to be a small number of hall lets for community use during the year. The hall was used by local charities during the Kracker on 16 November.

Financial Review

Results for the year

The General Fund had a surplus of £1,865 in 2024/25, after transferring investment income from endowments of £896 to support the cost of ministry. However, the payment of stipend for September 2025 was made on 1 October 2025 and had payment been on time the outturn would have been a deficit of £632. Congregational giving is £7,720 more than in 2023/24, reflecting a number of generous gifts during the year and also income tax recovered relating to 2023/24. Grant funding of £3,000 was given by the Dr John Anderson Trust. Hall lets generated £210 (2024: £175) and funds of £702 (2024: £840) were raised by a number of initiatives.

Core expenditure decreased by £3,631 compared to 2023/24. The decrease is largely due to the delay in paying stipend but also reflects a decrease in the cost of heating and lighting the church. The General Fund stands at £277 cash in bank plus investments of £1,633.

There are three hypothecated funds which are included in Unrestricted Funds: the Repairs and Maintenance Fund is to be used to fund the programme of works recommended in the

All Saints Episcopal Church, Buckie

quinquennial inspection. There was no expenditure during 2023/24 and the balance stands at £4,035. A donation made to the church in 2019/21 was set aside to purchase two sets of new vestments and to renovate the church sacristy. The vestments have been purchased and the sacristy carpet replaced in previous years and there has been no further expenditure. The balance on this fund is £2,253. The Paying Officer's account had a balance of £1,205 at the year end.

There is a balance of £535 on the Property Fund, which is a restricted fund. There are still a few tasks outstanding (painterwork and shelving) to completely finish the hall renovation.

All Saints has a bank balance at the year end of £7,137 plus funds of £1,205 held in St John's bank account, being funds where St Johns is acting as an agent of All Saints regarding the Paying Officer fund. All Saints also has investments in the Scottish Episcopal Church Unit Trust Pool worth £31,116 as at 30 September 2025.

Reserves Policy

The Vestry's Reserves policy is to maintain reserves in the General Fund sufficient to meet the projected cash flow requirement for the current financial year.

ON BEHALF OF THE VESTRY

A handwritten signature in blue ink, appearing to read 'J.M. Paisey', with a horizontal line underneath.

The Revd Canon Jeremy Paisey
Vestry Chairman

07 May 2026

Independent Examiner's Report to the Vestry of All Saints' Episcopal Church, Buckie with St John the Baptist, Portsoy

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 9 to 19.

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 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) (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 independent examiner's statement

My 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 these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation 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 8 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.



Alan Long FCA
Independent Examiner
The Long Partnership
4 North Guildry Street
Elgin IV30 1JR

07 May 2026

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

Receipts	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
Congregational Giving and other donations		31,841			31,841	24,061
Grants		12,862			12,862	14,482
Fund raising		912			912	1,015
Investment Income		28		896	924	813
Gross receipts from other charitable activity		9,987			9,987	12,159
Total receipts		55,630	-	896	56,526	52,530
Payments						
Payments relating directly to charitable purposes		54,661			54,661	59,017
Total payments		54,661	-	-	54,611	59,017
Net receipts		969	-	896	1,865	(6,487)
Transfer between funds		896	-	(896)	-	-
Surplus / (deficit) for year		1,865	-	-	1,865	(6,487)

Statement of Balances

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Cash and Bank Balances at start of the year	5,902	535	-	6,437	12,924
Surplus / (deficit)	1,865	-	-	1,865	(6,487)
Cash and Bank Balances at end of the year	7,767	535	-	8,302	6,437
Investments					
Scottish Episcopal Church Unit Trust Pool (Market Value)	1,633	-	29,483	31,116	28,492
Liabilities					-
Stipend				2,497	-
Taxes due				1,086	1,429

Approved by the Vestry on 07 May 2026 and signed on their behalf by



Lorraine Paisey
Hon. Treasurer



The Revd Canon Jeremy Paisey
Priest-in-Charge

The notes on pages 8 form part of these accounts.

Notes to the Accounts for the year ended 30 September 2025

1. Trustee remuneration, benefits and expenses

No trustee received remuneration in their capacity as trustee. The Priest-in-Charge is *ex officio* a member of the Vestry and a trustee, and receives remuneration, benefits and reimbursement of expenses in respect of services as a stipendiary cleric in line with scales determined by the General Synod of the Scottish Episcopal Church. During the year, one vestry member received remuneration of £60 for services provided to the charity and there were no reimbursement of expenses (2025: nil).

Clergy stipend and travel costs are met through the Paying Officers Fund, to which All Saints and St John's Portsoy and St Andrew's Banff contribute. As the priest-in-charge is also interim priest-in-charge of All Saints, Strichen and St Peter, Fraserburgh contributions also fall due from those charges.

2. Grants and special collections

No grant support from church funds was provided during the year.

	2025	2024
	£	£
During the year there were 3 (2024:2) special collections:		
Harvest Appeal	125	183
Carol service	96	53
Lent Appeal	185	
	406	236

The funds above are treated as agency payments and so are not included in the Receipts and Payments Account.