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jamesmilne
CHARTERED ACCOUNTANTS

Clatt Auld Kirk
(A company limited by guarantee)

Reports and Financial Statements

for the year ended

30th November 2025

Company number SC161856

Registered charity number SC037502

Clatt Auld Kirk
Trustees' report for the year ended 30th November 2025

The trustees present their report and financial statements for the year ended 30th November 2025.

Current trustees
Alexander D. Forbes (resigned 01/05/26)
Brian J. Muirden
Edward P. Reid
Leslie A. D. Smith
William S. Wilson

Contact address
Newton
Clatt
Huntly
Aberdeenshire
AB54 4PE

Recruitment and appointment of trustees
Trustees are appointed or reappointed by the members as and when required.

Governing document
The purposes and administration arrangements are set out in the constitution.

Charitable purpose
To preserve the former Clatt Parish Church and to secure its continued use for the good of those living in the parish of Clatt and its locality. The church is used for weddings, funerals, and baptisms, and functions are held to raise funds for the continued maintenance of the church.

Activities and achievements
During the year funds were raised for the upkeep of Clatt Auld Kirk from hosting fundraising activities.

Trustee remuneration and expenses
The trustees did not receive any remuneration or expenses during the year.

Reserves
As a result of the surplus of £1,511 for the year, the Kirk has unrestricted funds of £7,100 at the year end.
The Kirk has subscribers' funds of £2,400 at the year end.

Approved by the Trustees and signed on their behalf on 20th May 2026

Brian Muirden

Brian Muirden
Trustee

Independent examiner's report to the trustees of
Clatt Auld Kirk

I report on the accounts of the charity for the year ended 30th November 2025 set out on pages 4 - 8.

Respective responsibilities of trustees and examiner
The 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) (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 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 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.

David Minett
CA
Partner
James Milne
5 High Street
Inverurie
AB51 3QA

27.5.26

Clatt Auld Kirk
Income and expenditure account and statement of financial activities
For the year ended 30th November 2025

	Notes	2025 £	2024 £
Income			
Grant		-	-
Gross income from fundraising activities	2	3,183	3,601
Interest received		142	154
Total income		3,325	3,755
Expenditure			
Cost of generating funds	3	1,268	1,072
Management and administration costs	4	546	517
Repairs and maintenance	5	-	-
		1,814	1,589
Net movement in funds for the year		1,511	2,166
Total funds brought forward		7,989	5,823
Total funds carried forward		9,500	7,989

Clatt Auld Kirk
Balance sheet as at 30th November 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	8	929	929
Current assets			
Cash at bank and in hand		8,981	7,450
		8,981	7,450
Creditors: amounts falling due within one year	9	410	390
Net current assets		8,571	7,060
Total assets less current liabilities		9,500	7,989
Funds			
Subscribers account	10	2,400	2,400
Unrestricted funds	11	7,100	5,589
		9,500	7,989

For the year ending 30th November 2025 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with Section 476;

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements;

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Approved by the Board of Trustees on 20th May 2026 and signed on its behalf.

Brian Muirden

Brian Muirden
Trustee

Clatt Auld Kirk
Notes to the financial statements for the year ended 30th November 2025

1 Accounting policies

Basis of preparation of financial statements
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Income
Income is included when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure
All expenditure is included on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Costs of managing and administering the charity
These represent the finance, legal, accounting and other costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Tangible fixed assets
No depreciation has been charged on the building. Any depreciation charge would be immaterial.

Restoration costs
The church is considered to be an inalienable asset and the costs of restoring the church to its original state have been taken to the profit and loss account as incurred. The value of the church to the community is not reflected in financial terms.

2 Gross income from fundraising activities
Activities for generating funds include weddings, funerals, youth festivals, Christmas carol services, open days etc.

3 Cost of generating funds

	2025	2024
	£	£
Heat and light	247	433
Insurance	686	639
Event expenses	335	-
	1,268	1,072

Clatt Auld Kirk
Notes to the financial statements for the year ended 30th November 2025

4 Management and administration costs

	2025	2024
	£	£
Accountancy	428	408
Bank interest and charges	118	109
General expenses	-	-
	546	517

5 Repairs and maintenance

	2025	2024
	£	£
Maintenance	-	-

5 Trustees remuneration and expenses

None of the trustees received any remuneration or reimbursement of expenses during the year.

6 Staff costs

No staff costs are paid by the company.

7 Taxation

The company has no liability to corporation tax due to its charitable status.

8 Tangible fixed assets

	Building
	£
Cost and net book value	
At 1st December 2024 and 30th November 2025	929

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	410	390
	410	390

10 Subscribers funds

	2025	2024
	£	£
At 1st December 2024 and 30th November 2025	2,400	2,400

The ten trustees and two subscribers have each subscribed £200.

Clatt Auld Kirk
Notes to the financial statements for the year ended 30th November 2025

11 Unrestricted funds

	2025	2024
	£	£
Opening balance	5,589	3,423
Movement in total funds for the year	1,511	2,166
Closing balance	7,100	5,589

12 Share capital

The company is limited by guarantee and does not have a share capital