

THE CHURCH OF SCOTLAND

DEER PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 342012

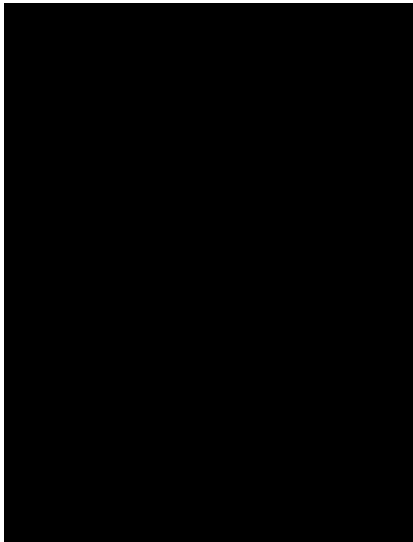
Charity No: SCO12985

Year ended 31st December 2024

Trustees' Annual Report
Year ended 31 December 2024
Reference and Administrative Information

Charity Name:	Deer Parish Church of Scotland
Charity Registration Number:	SC012985
Congregation Reference No:	342012
Contact Address:	11 Pitfour Crescent Fetterangus Peterhead AB42 4EL

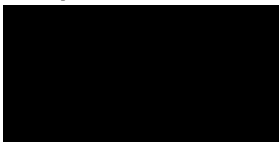
Trustees: Kirk Session



Principal Office-bearers

Minister:	
Session Clerk:	
Church Treasurer:	

Independent Examiner



Bankers

Virgin Money
43 Broad Street
Peterhead
AB42 1JB

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 Unitary Deed of Constitution issued on 19 July 2013.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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.

Organisational Structure

The Kirk Session is moderated by the Minister and meets five or six times a year and is responsible for spiritual affairs within the church. Certain responsibilities are delegated, as appropriate, to the Kirk Session’s standing Committees, namely, the Finance and Fundraising Committee, the Property Committee and the Kemp Hall Committee. Ad hoc committees are formed from time to time for specific projects and activities.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ’s Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Deer Parish Church Activities:

Regular Services of Worship:	Sunday worship in Deer Church weekly at 10.30 am. Communion Services in Deer Church bi-monthly at 10.30 am Twice-monthly worship at Abbey Court Care Home arranged to suit their internal calendar.
Messy Church:	This activity for primary school children meets <i>ad hoc</i> . Discussions are ongoing about involving parents from one of the local primary schools as helpers and organisers.
Guild:	Meets on the first Thursday of the month from October through to April at 7.30 pm in the Kemp Hall

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

Achievements and Performance

In addition to our regular Sunday morning worship, other seasonal and special services were held, including Advent and Christmas services, and evening worship throughout Holy Week, culminating in our Easter Day services.

Harvest Thanksgiving was celebrated as a joint service with Longside Parish Church.

On the first Sunday of November an afternoon All Souls Service was held for those who have suffered bereavement.

Advent and Lent Bible Studies for members of both Deer Parish Church and Longside Parish Church were held via Zoom conferencing facility.

The Guild hosted the World Day of Prayer service in early March and the Guild Dedication Service was held in September during National Guild Week. The Guild continues to support the 3-year National Guild Strategy for 2024 – 2027 of *'Let us build a house'* with the theme for 2024 – 2025 being *'Sure foundations'*.

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

Financial Review

The main source of income is derived from Offerings, whether by plate, WFO or Gift Aid. Expenditure shows a negative result on balances with M & M payments in deficit at previous year end now complete. We hold restricted funds which have been set aside for the provision of a disabled access ramp and other ongoing projects.

Reserves Policy

It is normally the Trustees' policy to hold reserves of approximately two months' expenditure including designated funds. At the year end, the Church held unrestricted cash funds of £4,214.54 in the General Account.

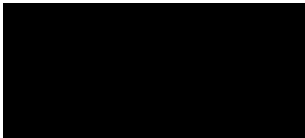
**Trustees' Annual Report
(cont.)
Year ended 31 December 2024**

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 Kirk Session 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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. 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: 01.06.2025

Deer Parish Church

SC 012985

Independent Examiner's Report to the Trustees of Deer Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 to 13.

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

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 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.

Name:

Address:

Date:

Deer Parish Church

Receipts and Payments Account
Year ended 31st December 2024

	Unrestricted Funds Note 3	2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>						
Donations		28670.44			28670.44	26689.33
Legacies		3000.00			3000.00	
Activities for generating funds						1835.32
Bank & Deposit Interest		155.36	174.39		329.75	344.41
Investment Income				1182.33	1182.33	957.17
Other						
 Rentals of Kemp Hall			4773.92		4773.92	2275.00
 Sale of Assets						
Sale of Investments						
Grants						
Receipts from General Trustees						
Other Receipts						
<u>Total Receipts</u>		<u>31825.80</u>	<u>4948.31</u>	<u>1182.33</u>	<u>37956.44</u>	<u>32101.23</u>
 <u>Payments</u>	4					
Costs of generating funds						
 Charitable activities		32357.13	13873.82		46230.95	32429.94
Governance costs						
 <u>Total Payments</u>		<u>32357.13</u>	<u>13873.82</u>		<u>46230.95</u>	<u>32429.94</u>
 Excess of Receipts over Payments for the year before Transfers		-531.23	-8925.51	1182.33	-8274.51	-328.71
 Excess of Receipts over Payments for year		<u>-531.23</u>	<u>-8925.51</u>	<u>1182.33</u>	<u>-8274.51</u>	<u>-328.71</u>

Deer Parish Church

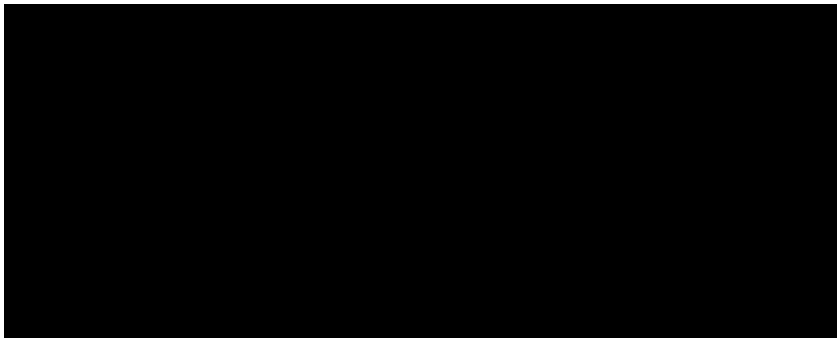
Statement of Balances

As at 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank and Deposit Balances</u>					
Bank & Deposit balances brought forward	5909.19	32220.80	1795.93	39925.92	56494.58
Movement in year:					
Excess of Receipts over Payments for the year	-531.23	-8925.51	1182.33	-8274.51	-328.71
Bank and deposit balances carried forward	5295.92	23520.90	2876.79	31651.41	58485.63

The accounts were approved by the Kirk Session on 01/06/2025

For and on behalf of the Kirk Session and Financial Board



Deer Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year 1 Trustee received remuneration. Miss F Lamb received £550 for organist duties.

2 Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<u>Unrestricted funds</u>					
General Fund	5122.40	30752.16	31847.13		4027.43
Guild	786.79	1073.64	510.00		1350.43
	<u>5909.19</u>	<u>31825.80</u>	<u>32357.13</u>		<u>5377.86</u>
<u>Restricted funds</u>					
Project Account	26856.48		7417.42		19439.06
Kemp Hall	5364.32	4948.31	6456.40		3856.23
	<u>32220.80</u>	<u>4948.31</u>	<u>13873.82</u>		<u>23295.29</u>
<u>Endowment funds</u>					
J Burnett Mortification Fund	0.00	200.00			200.00
Andrew Norrie Bequest	750.77	484.47			1235.24
Bruce Bequest	<u>1045.16</u>	<u>497.86</u>			<u>1543.02</u>
	<u>1795.93</u>	<u>1182.33</u>			<u>2978.26</u>
Total funds	<u>39,925.92</u>	<u>37,956.44</u>	<u>46,230.95</u>		<u>31,651.41</u>

Purposes of Designated Funds

General Fund: For receipt and payment of all accounts before transfer.

Guild Account is used solely for the Guild purposes

Purposes of Restricted Funds

Project Account is specifically for special projects and repairs

Kemp Hall Account states in the constitution that it be used solely for Kemp Hall income and expenditure

Purposes of Endowment Funds

Andrew Norrie Bequest: Funds used solely for bequests to needy Church members in the Parish.

Bruce Bequest: Funds used solely for bequests to needy Church members in the Parish.

Deer Parish Church

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
WFO Scheme (non-Gift Aid)	1618.00			1618.00	2248.00
Gift Aid Donations	12307.80			12307.80	12421.50
Tax Recovered on Gift Aid Donations	10320.42			10320.42	4444.92
Ordinary Offerings (Open Plate)	2537.30			2537.30	4014.34
Other Offerings, Donations, etc	5042.28	4948.31	1182.33	11172.92	3560.57
	<u>31825.80</u>	<u>4948.31</u>	<u>1182.33</u>	<u>37956.44</u>	<u>26689.33</u>
4 Analysis of Payments					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes					
Charitable activities					
Giving to Grow	13923.00			13923.00	10535.00
Presbytery dues	1209.00			1209.00	741.00
Voluntary Additional Stipend					
Minister's expenses	1200.00			1200.00	1224.00
Ministerial Assistance					
Pulpit supply					
Other staffing costs	1155.00			1155.00	1595.00
Fabric repairs & maintenance	348.50	6456.40		6804.90	699.00
Council Tax	3047.54			3047.54	1494.92
Heat and light	3266.62			3266.62	4700.96
Insurance	4524.26			4524.26	4246.29
Other building costs		7417.42		7417.42	1577.97
Church office expenses	991.89			991.89	12.50
Organ & music	413.00			413.00	397.00
Printing, stationery and postage	1065.20			1065.20	
Life and Work	8.40			8.40	
Other expenses	300.00			300.00	
CC. MC, MM	395.72			395.72	377.30
	<u>31847.13</u>	<u>13873.82</u>		<u>45720.95</u>	<u>£32,274.94</u>
Governance costs					
Independent examiner's fees					
Other payments					
Purchase of assets					
Purchase of investments					
	<u>£31,847.13</u>	<u>£13,873.82</u>		<u>£45,720.95</u>	<u>£32,274.94</u>

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Ministers' stipends and employers' contributions for National Insurance, pension and Housing and Loan Fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum was £31,642 and the maximum stipend (in the 5th and subsequent years) £38,884

6 Collections for third parties	2024 £	2023 £
Poppy Scotland (Earl Haig)	0.00	35.15
Christian Aid	84.00	0.00
	£84.00	£35.15

APPENDIX 1

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

CONSOLIDATED FABRIC FUND

<u>CAPITAL ACCOUNT</u>	2024 £	2023 £
Credit Balances 31st December at cost £1,995.84		
Market Value of Balances at 31 st December 2024	21,769.77	21,254.92

REVENUE ACCOUNT

Credit Balance at 31 December 2024	3,605.00	2,472.03

TEMPORARY ACCOUNT

Debit balance at 31 st December 2024	(2,700.00)

Notes

- 1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note*
- 2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.*
- 3. Capital and Revenue accounts are always credit balances, but Temporary accounts can be either credit or debit balances. If a debit figure this should not be included as a liability but in most cases will be recouped from property sale proceeds in due course. If this situation applies it may be appropriate to include an explanatory statement as part of the note.*