

The Church of Scotland

**Auchterless & Auchaber
Church of Scotland**

Congregational Accounts

Congregation No: 342052

Charity No: SC009168

2025

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Reference and Administrative Information

Charity Name: Auchterless & Auchaber Church of Scotland

Charity Registration No: SC009168
Congregation Reference No: 342052

Contact Address: The Gables
Auchterless
Turriff
AB53 8BA

Trustees

Mr. C. Chalmers	Mrs. A. Mearns(Retired June 2025)
Mr. D. McKenzie	Mr. G. Paterson
Mr. J. Farquharson	Mrs. S. Massie (Clerk. Nov.)
Mrs. M. Pirie	Mrs. F. Evans
Mr. I. Matthews	Dr. A. Stephen (Resigned July)
Mr. E. Stephen	Mrs. K. Hay
Mr. S. Stephen	Mrs. M. Veitch
Mrs. D. Adam	Rev. S. Potts
Dr. C. Nickford	

Principal Office-bearers

Minister : Rev. S. Potts
Session Clerk: Dr. A. Stephen(Jan – July)
Mrs S. Massie (Nov – Dec)
Church Treasurer: Mr. I. Matthews

Independent Examiner

Mrs. K. Smeaton

Bankers

Bank of Scotland
(800992)Branch
Inverurie

Trustees' Annual Report
Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary form)

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 meets at least 4 times per year and is responsible for the spiritual and temporal affairs of the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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.

Sunday services are held at 10.30am. Communion services continue to be held twice a year on the last Sunday of the month in April and Oct. at 10.30am

Various social events are held during the year to promote the Church as being more than a "once a week" meeting place. These have included an Easter day on Good Friday aimed primarily at children, A Harvest day was held. with crafts and lunch provided. Both well attended by youngsters and parents. The "Community Cuppa" provides a monthly meeting place for all ages. Work is ongoing to provide a Community Hub, an area set aside for Community use.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

Attendances at the regular Church services have remained fairly static during the year.

In addition to the activities mentioned on page 3, other initiatives have been started. 2025 saw another 225 shoeboxes filled for Turriff Rotary Club to send to Eastern Europe. As mentioned, the proposed Community area has been redecorated, further improvements are planned. A Giving Day/ sale of work was held in the Church and Community area with various sales tables with preloved toys and clothing available. Despite a low attendance, this was a worthwhile exercise.

Financial Review

The principal source of income is by weekly Freewill Offering envelopes, cash offerings, payment in lieu of FWO and Gift Aid donations. 2025 saw basic income increase by approx. 15%. This was helped by the Giving day. However, Gift Aid recovered decreased by £1000 due to an decrease in Gift Aid giving in 2024..

Reserves Policy

At the year end the Church held £32,076 in a treasurer's account of which £29,604 was unrestricted. This account is used for the daily running of the Church.

The Masterson Fund (£72,313); The Shepherd Fund (£26,112); The Ann Thompson Bequest (£12,379) are held in Savings Accounts with Bank of Scotland to be used at the discretion of the Kirk Session as required.

The Douglas Paterson Fund (£8,561) can only be used for the upkeep of the Paterson family graves therefore has not been included in the reserves of the Church and is noted for information purposes only.

Likewise the Alice Forbes bequest is administered by the Finance Committee but can only be used on a restricted basis, therefore is included for information purposes only.

The Consolidated Fabric Fund is held by the General Trustees for the benefit of the congregation and can only be used for the fabric of the Church and Manse.

Trustees Annual Report (cont)
Year ended 31 December 2025

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,

Susan Massie



Session Clerk

Date.....25. 2. 26.....

Auchterless & Auchaber Church of Scotland.

SC 009168

Report of the Independent Examiner.

I report on the accounts of the charity for the year-ended 31st December 2025 which are set out on pages 7 to 10.

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 2006 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulations 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.



Date.....1/4/26.....

Auchterless & Auchaber Church of Scotland

Receipts and Payments Account

Year ended 31 December 2025

	NOTE	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Receipts</u>					
Donations	3	19,410		19,410	16,900
Legacies					
Fund Raising Events		2,701		2,701	728
Giving Day					
Bank & Deposit Interest		-	-		
Investment income		-	-	-	-
		22,111	-	22,111	17,628
Other Receipts	4	36,538		36,538	49,670
Auchaber Receipts					
<u>Total Receipts</u>		58,649	-	58,649	67,298
<u>Payments</u>					
Charitable Activities	5	56,083	26	56,109	65,754
Auchaber Payments					
Cost of generating Funds		230	-	230	96
<u>Total Payments</u>		56,313	26	56,339	65,850
Surplus/(Deficit) for the Year					
Church A/c		2,336	(26)	2,310	1,448
Surplus/ (Deficit) for the year		2,336	(26)	2,310	1,448

Auchterless & Auchaber Church of Scotland

Statement of Balances

At 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Bank & Deposit Balances					
Restated: Auchaber bal.					
Bank & Deposit Balances brought forward Church A/c's	27,294	2,472		29,766	28,318
Movement in Year:					
Surplus/(Deficit) for the year	2,336	(26)		2,310	1,448
Bank & Deposit Balances carried forward	29,630	2,446		32,076	29,766

Investments at Market value

	O/Bal	income	Trans./Exp.	Bal.2025	2024
Ann Thompson Bequest (BoS)	8,669	9,992	(6,282)	12,379	8,669
Shepherd Fund (BoS)	27,460	3,872	(5,220)	26,112	27,460
Masterson Fund (BoS)	71,742	571		72,313	71,742
	107,871	14,435	(11,502)	110,804	107,871

Restricted funds administered by Kirk Session:-

Paterson Grave Fund					
Paterson Fund (Bank of Scotland)	8,494	67		8,561	8,494
	8,494	67		8,561	8,494

Alice Forbes Bequest

Alice Forbes Bequest (BoS)	52,463	9,247	(11,659)	50,051	52,463
Alice Forbes Bequest (transfer to BoS)	52,463	9,247	(11,659)	50,051	52,463

Funds held on behalf of the Congregation by C. of S. Trustees:-

Revenue A/c (50)		16,699	10,956
Consolidated Fabric A/c (56) at cost		113,805	113,805
Consolidated Fabric A/c (56) market value		139,980	136,518

Assets

Gift Aid Receivable	2,500	2,500	1,717
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Liabilities

Organ repairs			
Electricity bill	444	444	442
	444	444	442

For and on behalf of the Kirk Session



Session Clerk



Treasurer

21.2.26

Auchterless & Auchaber Church of Scotland
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 1 trustee (Dr. A. Stephen) received reimbursement of expenses incurred totalling £40

2. Movements in Funds.

	At 1 January 2025	Receipts	Payments	Transfers	At 31 December 2025
Unrestricted Funds					
Designated Fabric Fund *	1,148	11,996	(11,669)		1,475
Designated Organ Fund	1,908	1,500	(593)		2,815
Designated Heat & Light Fund	9,730	1,500			11,230
Designated Manse fabric Fund	3,338	1,800	(1,505)		3,633
General Fund	11,170	41,853	(42,546)		10,477
Sub total	27,294	58,649	(56,313)	-	29,630
Restricted Funds					
Funds held By Kirk Session for Poor, Graves and S. School	2,472		(26)		2,446
			-		-
	2,472	-	(26)	-	2,446
Total Funds	29,766	58,649	(56,339)		32,076

Purposes of Designated Funds

The Trustees have set aside funds for the maintenance and repair of the designated areas.
General fund is designated for the day to day running of the Church.

Interest raised during the year as follows :- Shepherd fund £223; Masterson Fund £570; Ann Thompson £98.
Fabric repairs relate to the Church and the Manse.

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2024	Total 2024
3 DONATIONS				
WFO Scheme (non Gift Aid)	2,215		2,215	2,514
Gift Aid Donations	12,035		12,035	8,965
Tax recovered on Gift Aid Donations	2,715		2,715	3,740
Ordinary Offerings	1,425		1,425	1,316
Other offerings in lieu	1,020		1,020	365
	19,410		19,410	16,900
4 OTHER RECEIPTS				
Foundation Scotland Grant (Clock)	9,894		9,894	
Transfer from Shepherd Fund	5,220		5,220	21,888
Weddings and Funerals	1,700		1,700	570
Glebe Rent and Steading (inc. 2023)	1,800		1,800	2,600
Alice Forbes Administration	3,000		3,000	3,000
Consolidated Fabric Fund (Roof Repairs)				18,000
Gift Aid Small Donations	1,728		1,728	2,000
Donations	2,309		2,309	1,038
Teas	494		494	381
Vat Repayment (2024)	3,648		3,648	
Transfer from Thomson Fund	6,282		6,282	
Hall Rental	270		270	
Interest from Gen. Fund	193		193	193
	36,538		36,538	49,670

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
5 CHARITABLE ACTIVITIES				
Cost of generating funds				
Fund raising Costs	127		127	
Offering envelopes	103		103	96
	<u>230</u>		<u>230</u>	<u>96</u>
Charitable Activities				
Ministries & Mission Allocation	13,431		13,431	8,600
Presbytery Dues	1,245		1,245	948
Ministers travelling expenses	1,236		1,236	960
Fabric Repairs & maintenance	12,714		12,714	23,195
Council Tax	2,866		2,866	2,627
Electricity and Gas	2,888		2,888	3,218
Insurance	4,072		4,072	3,616
Organ repairs & Maintenance	594		594	606
Baptismal Bible		26	26	27
Staffing Costs:- Beadle/Organists	1,560		1,560	1,680
Other expenses	40		40	50
Glebe rent	460		460	460
Website	300		300	300
Supply Minister costs	838		838	700
Royal British Legion. Poppy Wreath	38		38	34
Safeguarding Training				25
Licence CCL	194		194	187
Turriff Printers (Sign and Banner)				210
Transfer to Thompson Fund	9,894		9,894	
Misc.	59		59	311
Bank charges	6		6	
Transfer to Shepherd A/c Vat repay.	3,648		3,648	18,000
	<u>56,083</u>	<u>26</u>	<u>56,109</u>	<u>65,754</u>
Governance Costs				
Independent Examiners fees	-		-	-
Other Payments				
	<u>56,313</u>	<u>26</u>	<u>56,339</u>	<u>65,850</u>

6 MINISTERS STIPEND.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Ministers stipends and employer's 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 stipend was £32,433 and the maximum stipend in the 5th and subsequent years of service £39,856..

7 COLLECTION FOR THIRD PARTIES	2025	2024
Scottish War Blinded	199	181
Scottish Poppy Appeal	136	108
	<u>335</u>	<u>289</u>

