

**The Church of Scotland**

**Dyce Parish Church**

**TRUSTEES REPORT AND FINANCIAL STATEMENTS  
RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDING 31 DECEMBER 2024**

**Congregation No: 311890**

**Charity No: SC 016950**

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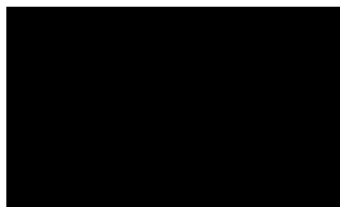
## Section 1-Reference and Administrative Information

Charity Name: Dyce Parish Church

Charity Registration Number: SC016950

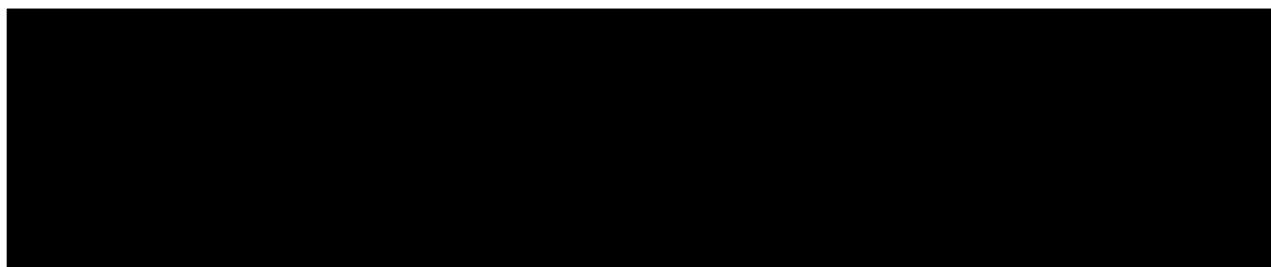
Congregation Reference No: 311890

Contact Address:



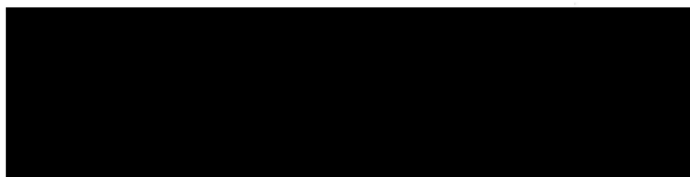
Trustees

The Trustees who served during the period 1 January 2024 up to the date of signing this report were as follows:

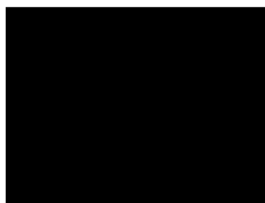


Principal Office-bearers

Minister:  
Ordained Local Minister:  
Session Clerk:  
Church Treasurer:



Independent Examiner



Bankers

Bank of Scotland  
79 Ellon Road  
Bridge of Don  
ABERDEEN  
AB23 8BY



## Section 2-Trustees' Annual Report

### Structure, Governance and Management

#### Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution or 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. The OLM is also a Presbytery appointment.

#### Organisational Structure

The Kirk Session is chaired by the Minister who normally meets six times a year. In 2024 we held four meetings. Certain responsibilities are delegated to the various teams (finance; property; fellowship; pastoral care; worship; discipleship and outreach) as appropriate. These committees are accountable and report to the Kirk Session.

#### Church Family

The congregational roll statistics for the year end are as follows:

The Congregational Roll of Membership at 31 December 2023 was 757

During 2024 names were removed by:

Death	18
Transference of certificate	5
Otherwise	5

During 2024 names were added by:

Profession of Faith	0
Transference of certificate	0
Resolution of the Kirk Session	0

The Communion Roll of Membership at 31 December 2024 was 469 \*

\*(Session undertook a roll update, contacting all members on the roll, resulting in a reduction due to members no longer wishing to have contact with the church).

## 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.

## Linkage with New Machar Parish Church

In 2023, as part of the Church of Scotland's national plan for mission, the congregations of Dyce and Newmachar formed a linkage, whereby the two congregations share the services of a minister, while retaining their autonomy.

## Services of worship

These are held every Sunday at 10.30am. We continued to live stream the services throughout the year. As a result of the linkage with Newmachar, the two congregations come together twice a month for worship, and at various other times for special services to celebrate important events in the Christian calendar. In the summer months the two congregations come together, alternating venues.

As a church we are committed to reaching out to those who are less mobile and to that end we hold monthly services at one local sheltered housing complex and one care home except for the summer months of July and August.

## Sunday School

Sunday School is held on a Sunday morning at the same time as the church service, term time, except the 3<sup>rd</sup> Sunday of the month when the worship service is at Newmachar. Sunday Club is for primary school aged children from the age of 4 years upwards. We teach the children about being a Christian and what it means to have Jesus as a friend. This is done in a variety of ways; crafts, singing, prayer stations, chatting together and playing games. We also provide a creche facility in the church lounge for those who are younger than 4 years, the focus is on play and building relationships with the adult volunteers. On the 3<sup>rd</sup> Sunday of the month the Family Worker runs Family Fellowship, which is a relaxed time for families to come together and explore what it means to be a Christian. Parents and children of all ages are welcomed. This was asked for by families as there are no groups for children at Newmachar. There were 4 sessions held over the year.

We held our annual end of school year prizegiving service where the children and young people shared with the congregation some of their learning from the past year. The picnic was in the church hall due to the weather. We had our annual nativity play as usual on the Sunday before Christmas.

## Messy Church

We held 5 Messy Church sessions in 2024. In February, April, June, September and November. There were between 10-15 families that attended the sessions, some church families, some from the community with no link to church.

We held a Summer Holiday Club in Dyce Church Hall in August, this was joint with Newmachar. We had helpers from both churches. We ran the Scripture Union program Deep Sea Divers. There were 36 children that attended over the week. We also gave families the

option to stay for lunch after the holiday club, approximately half the families stayed over the week.

#### Youth activities

In February we started a weekly group for young people in S1-S6. This runs on a Friday evening. In June we appointed a Youth Worker, he continued to run a Youth Group on a Friday evening and a Sunday morning. There have been 30 young people who have attended the group over the past year, however we have 15 who attend on a regular basis. We take the Youth out to external events at other churches, including United at Kings Church and a new Youth event joined with Ellon Parish Church and the Formartine Youth Project. We went back to Teen Ranch again in September. There were 12 in total this year, including leaders.

#### Bible study groups

In 2024, we ran a course on Natural Evangelism which was open to members of the congregations from the linked charge. There were 16 participants started and completed the course.

A new bible study group, started in May 2024 studying Genesis, chapters 1-11. The group started with 8 participants most of whom has completed the study in Revelation. The participants enjoyed going back to beginning after the challenge of Revelation, but they were also able to see the link between both events. All participated engaged fully in the discussions which have helped us relate and reflect on the text in the light of the world we live in.

During July and August, we ran the new bible study on The Chosen: Season 4, 16 people attended these sessions which ran over 8 weeks. The study was entitled – God's goodness for the Chosen – and over the 8 weeks we covered the topics of Death is eclipsed by life; Grief is eclipsed by praise; Questions are eclipsed by resolve; Confusion is eclipsed by grace; Temporary things are eclipsed by eternal things; Heartbreak is eclipsed by love; Sin is eclipsed by obedience; and Pain is eclipsed by the fullness of God's plan. The course was enjoyed and completed by all participants finding the content very thought-provoking.

From October to December, we also ran a 10-week bible study on Abraham, covering chapters 12-25 of Genesis, 12 people started and completed the course.

#### Prayer Meeting

This meeting takes place every Thursday in person with the facility of joining remotely. A former member who returned to live in South Africa joins most weeks via Zoom. Attendance varies normally between 15-25 with a wide representation of ages. During the meeting we share in fellowship, worship together and pray for the needs of individuals, the local community, and the wider world.

We also open the church for people to enjoy a quiet space to pray every Tuesday lunchtime from 12 – 1pm, which has on average 4-6 in attendance, each week. Individuals can pray alone and enjoy time for reflection, or they can be supported in prayer.

#### Women's events

There are no meetings, as such, exclusively for women however we do have a Guild which attracts ladies. At present there are 2 men attending the Guild.

### Men's events

Saturday morning men's breakfast. On average 4-6 men attend. From time to time, we attend a larger area breakfast, Men of all Ages, which attracts men from a wider geographic region.

### Social events

We hold social events throughout the year, ranging from coffee mornings, lunches, and concerts. In 2024 we once again supported two charities through our Christmas Giving Tree. The two charities which benefited this year were Children's Hospices Across Scotland (CHAS) and Erskine Veterans Charity.

Our weekly coffee morning is extremely popular with some of the older folks in the community, giving an opportunity to meet up in a relaxed environment. People of younger ages also come regularly and likewise enjoy time together.

### Community groups

The parent and toddler group continues to meet once a week in the church hall. There are 32 families attending on a regular basis. The Mainly Babies group has continued, 17 families attended. It is a group for mums/carers and their newborn babies, up until they are 1 year old. There is time for singing and rhymes, then a space for the mums to chat and get to know one another. There were 2 sessions in 2024; 4 families from the session earlier in the year joined the Mainly Music group in August 2024.

Our extremely popular Music group continued during 2024. We have 1 session a week with 25 families attending on a regular basis. The majority of the families who attend are not members of the church but have, over time, developed a relationship with the minister and church volunteers.

### Social outreach

The church runs its own Foodbank to meet the needs of the local community and is extremely supportive of the local food bank initiatives collecting regularly for a food bank in the city of Aberdeen. During 2024 Foodbank remained busy, however we were fortunate to have regular donations from the local supermarket and financial contributions from companies and members of the congregation.

At Christmas time we deliver parcels to enable those less off to have a normal Christmas. In 2024, 15 families benefited from this initiative.

### Rites of passage

During 2024 the ministerial team conducted 30 funerals, 2 weddings and 3 baptisms involving church and non-church members.

### Staff

As our full-time Minister retired in October 2024, we are in vacancy awaiting Presbytery approval to call a full-time Minister of Word and Sacrament and the appointment of the Presbytery Advisory Panel.

We currently have one part-time church Secretary/Treasurer, funded locally, and a part-time Children's and Family Worker funded centrally. An OLM (Ordained Local Minister) has been attached to the church since August 2018 and as of October she was appointed part-time

been attached to the church since August 2018 and as of October she was appointed part-time Locum for Dyce and New Machar and is currently serving as Locum Minister following our Minister's retirement.

We also have a Church Officer who helps clean and maintain the church buildings and an Organist who leads worship on Sunday mornings. We appointed a Youth Worker in June 2024, however due to family commitments he resigned his post in December 2024. We hope to recruit a new Youth Worker in 2025. This post will be paid for by funds held on behalf of the congregation.

### Achievements and Performance

Throughout 2024, the church has continued to be a focal point in the community. We continued to provide all services online for those who do not wish to or cannot attend services in person. Our audio-visual equipment also enables us to livestream funeral services for those who have family and friends living some distance away.

We also operate a Facebook page and a Church Website, both of which are currently being updated. These facilities have proven helpful to families allowing us to communicate and encourage people to continue to actively engage in faith activities.

Our hall facility is also widely used by community groups and private individuals. It is very much at the centre of the community.

We were pleased to hold an annual service and an act of remembrance at the local war memorial on Remembrance Sunday. The Minister and various members of some of the organisation's associated with the church, laid wreathes as an act of remembering those who died in service of our country.

### Financial Review

The congregation has met all financial commitments regarding Ministry and Mission contributions for 2024. These are paid to central office (121 George Street, Edinburgh).

Many of the congregation have opted to give through Gift Aid and the tax is reclaimed thus improving the financial position of the church. Our new Gift Aid Convenor has been in post since September 2020 and has actively encouraged people to sign up to the Gift Aid Scheme. The Gift Aid Convenor recovered outstanding Gift Aid to bring this up to date in 2024.

A small tolerable loss reflects investment in a new Piano to enhance the quality of music at our services and in increase in overheads due to the current market rates.

### Reserves Policy

At 31 December 2024 the Church held unrestricted cash funds of £317,027 of which £170,000 legacy received in 2023 was transferred to Church of Scotland Deposit Fund leaving an available balance of £140,374.

It has previously been the Trustees' policy to hold minimum reserves of approximately twelve (12) months regular expenditure which the available balance will meet. This reserves policy was re-affirmed for 2025.

- Funds held by Church of Scotland General Trustees for the benefit of the Congregation which are set out in Appendix 1 with a market value of £92,052.
- Church of Scotland Growth and Income investments shown in Appendix 2 with a market value of £209,243;

Funds are provided for the purposes specified in Section 7 Note 2.

#### Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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.

Of note, for 2024 Dyce Parish Church have adopted the Church of Scotland recommended style, format and content for its Annual Report and Accounts.

#### Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material in the financial statements are set out below.

#### Basis of preparation

The financial statements are prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) amendment Regulations 2010, the regulations anent congregational finance approved by the General Assembly of the Church of Scotland in 2007, and the Statement of Recommended Practice, Accounting and Reporting by Charities 2005.

#### Funds

Funds are classified as either restricted funds or unrestricted funds. Restricted funds are funds subject to specific requirement as to their use which may be declared by the donors or with their authority, or created through legal process, but still within the wider object of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but its income is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administration purpose only and does not restrict the Trustees' discretion to apply the fund.

### Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donations are made, and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

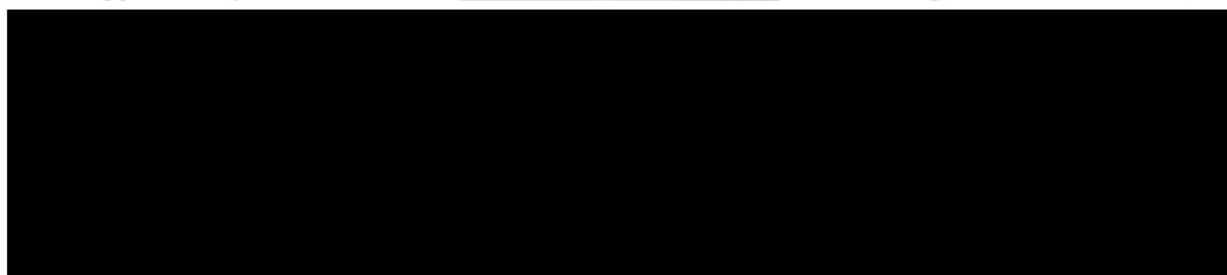
### Resources expended

Expenditure is recognised on a payment's basis, as payments are made.

### Taxation

Dyce Parish Church is recognised as a charity for the purposes of applicable tax legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for value added tax and sources expended therefore include irrecoverable value added tax.

Approved by the Trustees on 24 FEBRUARY 2025 and signed on their behalf;





## Section 3-Independent Examiner's Report to the Trustees of Dyce Parish Church

I report on the accounts of the charity for the year ended 31 December 2024.

### **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 conducted 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.

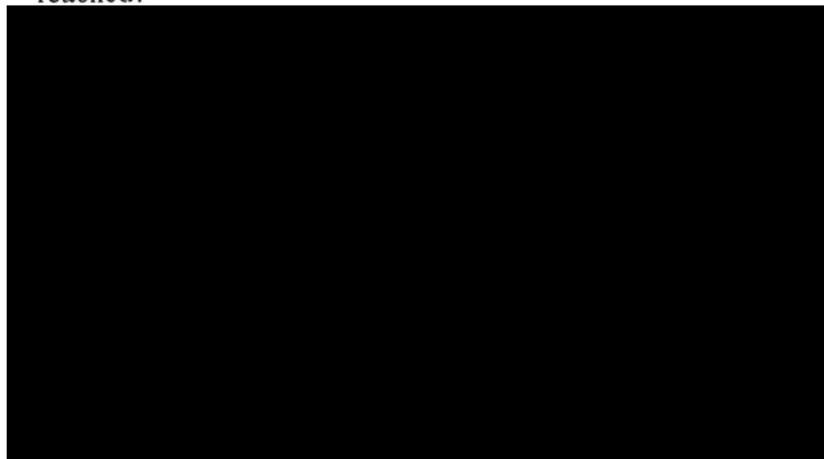
### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

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

to which attention should be drawn to enable a proper understanding of the accounts to be reached.





## Section 4-STATEMENT OF BALANCES

Statement of Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	
TOTAL BROUGHT FORWARD AT 1 JANUARY 2024			317,027	62,010	0	379,036	466,904

Excess of Receipts over Payments for 2024			(6,653)	2,349	0	(4,303)	
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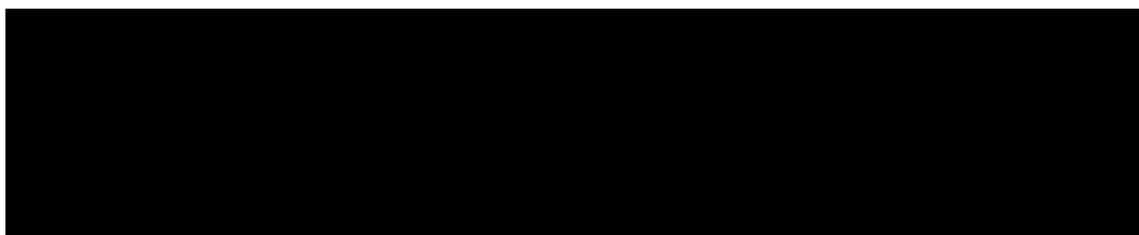
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Transfers			(170,000)	170,000			
TOTAL FUNDS CARRIED FORWARD TO 2025			140,374	234,359	0	374,733	466,904

Investments at Market Value	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Cost		143,771		209,243		209,243	194,412

TOTAL ASSETS			140,374	443,602	0	583,976	661,316
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The accounts were approved by the Kirk Session on 24 FEBRUARY 2025. For and on behalf of the Kirk Session and Financial Board.



## Section 5-RECEIPTS AND PAYMENTS

CoS Receipts and Payments Analysis			UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
Receipts	Notes						
		Activities for Generating Funds	500	0	0	500	508
		Bank and Deposit income	7,296	2,349	0	9,645	10,650
		Donations	126,792	0	0	126,792	126,452
		Legacies	0	0	0	0	170,557
		<b>SUB TOTAL</b>	<b>134,588</b>	<b>2,349</b>	<b>0</b>	<b>136,937</b>	<b>308,167</b>
		Grants	5,560	0	0	5,560	
		Other Receipts	0	0	0	0	
		Other Receipts-Utility, Local Authority refunds	4,849	0	0	4,849	988
		Other Receipts-Life and Work	0	0	0	0	
		Income from Weddings and Funerals	0	0	0	0	
		Income from Linked Charge	313	0	0	313	71
		Collections for Staff Retirements	3,875	0	0	3,875	
		Rental of premises	2,320	0	0	2,320	1,655
		Transfers from Deposits to General Funds	0	0	0	0	
		Sale of assets	0	0	0	0	
		Sale of investments	0	0	0	0	
		<b>SUB TOTAL</b>	<b>16,916</b>	<b>0</b>	<b>0</b>	<b>16,916</b>	<b>2,714</b>
<b>TOTAL RECEIPTS</b>			<b>151,504</b>	<b>2,349</b>	<b>0</b>	<b>153,853</b>	<b>310,881</b>

Payments	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
		Costs of generating funds	(5,736)	0	0	(5,736)	(2,140)
		Charitable activities	(146,128)	0	0	(146,128)	(156,942)
		Expenditure for Staff Retirement s	(5,682)	0	0	(5,682)	
		Governance costs	(560)	0	0	(560)	(560)
		Donations to Third Parties	0	0	0	0	
		Transfers to Deposits	0	0	0	0	
		Expenditure for Linked Charge	(50)	0	0	(50)	(50)
TOTAL PAYMENTS			(158,157)	0	0	(158,157)	(159,642)

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	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
INCOME/EXPENDITURE SURPLUS/(SHORTFALL) BEFORE TRANSFERS			(6,653)	2,349	0	(4,303)	151,187

## Section 6-BANK AND DEPOSIT BALANCES

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
GF-General Funds		140,374	0	0	140,374	317,027
GA-General Account Deposit		0	31,512	0	31,512	29,947
GTD-General Trust Fund (General Purpose) Deposit		0	172,637	0	172,637	3,353
JTCD-Rev. J T Cox Trust Fund Desposit		0	10,055	0	10,055	9,556
LFD-Laing Fund Desposit		0	427	0	427	406
NTD-Needy Trust Fund Deposit		0	159	0	159	152
RFI-Reserve Fund Investment		0	7,039	0	7,039	6,690
SFLD-Special Fund-Leslie Deposit		0	12,529	0	12,529	11,907
TOTAL BANK AND DEPOSIT BALANCES		140,374	234,359	0	374,733	379,036

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## Section 7-NOTES TO ACCOUNTS

### Note 1-Trustee Remuneration

During the year the Minister was reimbursed £2,410 in mileage claims and Manse Council Tax payments directly to Aberdeen Council of £3,204.

No other Trustee received any remuneration or reimbursement of expenses during the year. No Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

### Note 2-Movement in Funds

Movement in Funds	Notes	Jan-24	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2024
GF-General Funds		317,027	151,504	(158,157)	(170,000)	140,374
GA-General Account Deposit		29,947	1,566	0	0	31,512
GTD-General Trust Fund (General Purpose and Youth) Deposit		3,353	(716)	0	170,000	172,637
JTCD-Rev. J T Cox Trust Fund Desposit		9,556	500	0	0	10,055
LFD-Laing Fund Desposit		406	21	0	0	427
NTD-Needy Trust Fund Deposit		152	7	0	0	159
RFI-Reserve Fund Investment		6,690	350	0	0	7,039
SFLD-Special Fund-Leslie Deposit		11,907	622	0	0	12,529
<b>TOTAL FUNDS</b>		<b>379,036</b>	<b>153,853</b>	<b>(158,157)</b>	<b>0</b>	<b>374,733</b>

The Statement of Balances and Movement in Funds are reconciled to Church of Scotland Investor Certificates dated 28 January 2025 and the Church General Fund bank statement at 31 December 2024.

Following clarification provided by Church of Scotland General Trustee Finance Manager funds that are part of the Consolidated Fabric Fund (those in accounts 50, 55, 56, 66, 70, 71, 76, 85) do not belong to the congregation, and are not to be included within Church accounts. These are balances held and controlled by the General Trustees, but restricted to be used for the benefit of the congregation. These are not be recognised in Church accounts, but instead disclosed as funds held by the General Trustees which is shown in Appendix 1.

The above funds are used for the following purposes:-

- General Fund- To manage daily income and expenditures of the Church including standing order donations
- Special Fund, Leslie- Bequest left from the Leslie family to be used for the community
- General Account- General funds
- Reserve Fund- Church requirements
- Needy Trust Fund- This is allocated for those in need in the community
- General Trust Fund (General Purpose)- General purposes
- Rev. J T Cox Fund- Bequest left on behalf of Rev JT Cox to assist with church purposes and the community
- Laing Fund- Bequest left on behalf of the Laing family for church purposes and the community

### Note 3-Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
1003: Standing Order Donations		7,954	0	0	7,954	14,501
1004: Standing Order Donations GA		43,670	0	0	43,670	46,725
1101: WFO Scheme (Non Gift Aid)		38,440	0	0	38,440	29,663
1103: Gift Aid Donations		3,050	0	0	3,050	3,455
1104: Tax Recovered		15,455	0	0	15,455	18,648
1105: Ordinary Offerings		0	0	0	0	946
1106: Other Offerings		5,256	0	0	5,256	70
1113: Donations		808	0	0	808	1,570
1115: National Giving Day		0	0	0	0	874
1135: Donations for Third Parties		12,158	0	0	12,158	10,000
TOTAL DONATIONS		126,792	0	0	126,792	126,452

### Note 4-Expenditure

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2201: GTG Contributions		(65,038)	0	0	(65,038)	(65,031)
2205: Expenditure for Linked Charge		(50)	0	0	(50)	
2209: Presbytery Dues		(3,868)	0	0	(3,868)	(1,750)
2214: Ministry Travel expenses		(3,736)	0	0	(3,736)	(4,602)
2215: Ministers Telephone and Internet Services		(27)	0	0	(27)	
2216: Vacancy Costs		(200)	0	0	(200)	
2221: Family Worker Expenses		(345)	0	0	(345)	
2222: Family Worker Expenses		(302)	0	0	(302)	
2231: Fundraising Expenses (Regular)		0	0	0	0	(1,760)
2240: Church Officer Salary		(4,763)	0	0	(4,763)	(3,590)
2242: Organist Salary		(1,415)	0	0	(1,415)	(3,038)
2244: Church Administrator Salary		(9,642)	0	0	(9,642)	(1,370)
2246: Cleaner Salary		(2,839)	0	0	(2,839)	(3,960)
2247: Family Worker		(1,300)	0	0	(1,300)	(673)
2248: Beadle Fee		0	0	0	0	(1,449)
2249: Family Worker		(5,652)	0	0	(5,652)	
2250: Photocopier Lease Costs		(1,713)	0	0	(1,713)	(2,543)
2251: Stationery, Postage, Office Supplies, Magazine		(1,696)	0	0	(1,696)	(4,942)
2252: Photocopying		0	0	0	0	(756)
2253: Church Telephone and Internet Services		(2,920)	0	0	(2,920)	(804)

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2255: Church Computer Support		(373)	0	0	(373)	(462)
2262: Life and Work Expenses		(756)	0	0	(756)	
2266: Choir and Music Expenses		(887)	0	0	(887)	
2267: Worship Accessories		(320)	0	0	(320)	
2277: Discipleship		0	0	0	0	(7,464)
2280: Accountancy Fees		0	0	0	0	(5,680)
2300: Fabric Maintenance Church		(9,867)	0	0	(9,867)	
2302: Gas Church		0	0	0	0	(2,533)
2303: Electricity Church		(1,519)	0	0	(1,519)	(2,500)
2304: Water Church		(93)	0	0	(93)	(708)
2307: Insurance Church		(2,567)	0	0	(2,567)	(130)
2308: Cleaning Materials and Services		(3,313)	0	0	(3,313)	
2309: Upkeep of Grounds		(894)	0	0	(894)	
2320: Fabric Maintenance Manse		(645)	0	0	(645)	(3,199)
2325: Council Tax Manse		(3,204)	0	0	(3,204)	
2343: Electricity Church Hall		(1,730)	0	0	(1,730)	
2344: Gas Church Hall		(1,610)	0	0	(1,610)	(143)
2345: Insurance Church Hall		0	0	0	0	(321)
2360: Fabric Maintenance Church Hall		(75)	0	0	(75)	
2365: Donations to Third Parties		(12,420)	0	0	(12,420)	
2380: Gift Aid Repayments to HMRC		0	0	0	0	(1,680)
2391: Audit or Independent Exam		0	0	0	0	
2392: Preparation of Accounts		(560)	0	0	(560)	
2393: Legal Costs (Governance)		0	0	0	0	
2394: Loan Repayment		0	0	0	0	
2400: Live Stream/AV Project		(63)	0	0	(63)	
2440: Expenditure for Staff Retirement		(5,682)	0	0	(5,682)	
2465: Purchase of Fixed Assets		(4,492)	0	0	(4,492)	
5000: Flower Fund		0	0	0	0	(1,495)
5004: Social events, fundraising		(1,244)	0	0	(1,244)	
9999: Miscellaneous Expenditure		(339)	0	0	(339)	
		(158,157)	0	0	(158,157)	(122,593)

Note 5-Governance Costs included in Expenditure

Governance Costs Included in Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2391: Audit or Independent Exam		0	0	0	0	

2392: Preparation of Accounts		(560)	0	0	(560)	(560)
2393: Legal Costs (Governance)		0	0	0	0	
2394: Loan Repayment		0	0	0	0	
TOTAL GOVERNANCE COSTS		(560)	0	0	(560)	(560)

#### Note 6-Other Purchases included in Expenditure

Other Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
2465: Purchase of Fixed Assets		(4,492)	0	0	(4,492)	0
2466: Purchase of investments		0	0	0	0	0
TOTAL OTHER PAYMENTS		(4,492)	0	0	(4,492)	0

#### Note 7-Collections for Third Parties

Donations/Collections For Third Parties Included in Income and Expenditure	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2024	TOTAL 31 DECEMBER 2023
1135: Donations for Third Parties		12,158	0	0	12,158	10,000
2365: Donations to Third Parties		(12,420)	0	0	(12,420)	(10,000)
TOTAL DONATIONS FOR THIRD PARTIES		(262)	0	0	(262)	0

#### Note 8-Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs 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.

## Appendix 1-Funds Held by Church of Scotland General Trustees For The Benefit of the Congregation

		2024
Consolidated Fabric Fund		
Capital Account		
	Credit balances held at 31 December at cost	79,738.83
	Market value of balances at 31 December	79,738.83
Revenue Account		
	Credit balance at 31 December	12,313.40
Temporary Account		
	Credit balance at 31 December	0
Individual Fund		
Expendable		
	Credit balances held at 31 December at cost	0
	Market value of balances at 31 December	0
Permanent Endowment		
	Credit balances held at 31 December at cost	0
	Market value of balances at 31 December	0



## Appendix 2-Church of Scotland Congregation Investments

Congregation Investments Summary	Growth	Income	Unit Cost Total	2024 Total
Trust Fund	6,881.15		6,881.15	23,274.24
Leslie Fund	6,425.00		6,425.00	15,950.00
Alistair Lynn Fund	79,999.34	39,991.04	119,990.38	132,248.46
Fabric Fund		1,999.25	1,999.25	3,041.50
Reserve Fund	6693.75	1,531.35	8,225.10	34,175.44
M Laing Fund		250	250.00	553.00
	99,999.24	43,771.64	143,770.88	209,242.64

**THE CHURCH OF SCOTLAND**  
Checklist for Examination of Congregational Accounts  
**RECEIPTS & PAYMENTS**

**Presbytery: North East and Northern Isles Presbytery**

**Congregation: 311890**

**Is the total income less than £250,000?**

Yes	No
X	

**If 'No' then Receipts and Payments cannot be prepared**

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

**Trustees' Report**

		Yes	No
1.	Registered name of the congregation Page 4	X	
2.	Congregation's Scottish charity number (SC016950) Page 4 (also to be shown on front cover of accounts) - <u>not the tax reference</u>	X	
3.	Contact address of the congregation Page 4	X	
4.	Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees Page 4	X	
5.	Particulars of the constitution or governing document of the congregation Page 5	X	
6.	A description of how charity trustees are recruited and appointed Page 5	X	
7.	The purposes of the charity Page 6	X	
8.	The organisational structure of the congregation Page 5	X	
9.	A summary of the main activities of the congregation and achievements in the period Pages 6-9	X	
10.	A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including: Page 9		
	- the level of reserves held	X	
	- why they are held	X	

- the amount and purpose of any designated fund, and the likely timing of any expenditure that has been set aside for the future

X

11. Signed and dated by a trustee on behalf of all the trustees Page 11, 13

X

## Receipts and Payments Account

### Receipts

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Receipts from investments other than land & buildings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Rent from land and buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Receipts from General Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Proceeds from sale of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Proceeds from sale of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Split of receipts between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Payments

1. Payments for fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Investment management costs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Payments relating directly to charitable activities, detailing material items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Grants and donations relating directly to charitable activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Governance costs relating to:			
- Independent examination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Legal costs associated with constitutional matters or legal advice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Purchase of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Purchase of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Split of payments between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Statement of Balances**

	Yes	No	N/A
1. Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Reconciliation with balances at beginning of period	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Total estimate of significant liabilities at period end	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Signed and dated by a trustee on behalf of all the trustees Page 11, 13	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Notes to the Accounts**

1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use Page 16	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid (excluding minister's stipend but including Voluntary Additional Payment where appropriate) Page 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid. Page 15	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. A note detailing the arrangements for minister's stipend Page 19	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Any further information required to reasonably assist the reader to understand the statement of accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

**Independent Examiner's Report**

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts Page 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Full name and address of Independent Examiner should be given Page 4, 12	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants	<input checked="" type="checkbox"/>	<input type="checkbox"/>

**Also confirm that the following figures agree with each other:**

	Yes	No
1. Excess of Receipts and Payments per the Receipts and Payments Account. (£4,303) <b>AND</b> Excess of Receipts and Payments per the Statement of Balances. (£4,303)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Total Bank and Deposit Balances per the Statement of Balances. £374,733 <b>AND</b> Total Funds per the Movements in Funds Note. £374,733	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Total Receipts per the Receipts and Payments Account. £153,853 <b>AND</b> Total Receipts per the Movements in Funds Note. £153,853	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Total Payments per the Receipts and Payments Account. (£158,157) <b>AND</b> Total Payments per the Movements in Funds Note. (£158,157)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Total Donations per the Receipt and Payment Account. £126,792 <b>AND</b> Total Donations per the Analysis of Donations Note £126,792	<input checked="" type="checkbox"/>	<input type="checkbox"/>

