

SC009686

ST ANNE'S AT STRATHPEFFER

**ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2025**

ST ANNE'S AT STRATHPEFFER
ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

INFORMATION

Trustees

Bishop Mark Strange		Appointed 12.05.26
Very Reverend Alison Simpson		Appointed 12.05.26
Reverend Canon Michael Last		Appointed 12.05.26
Very Reverend Sarah Murray		Appointed 12.05.26
Mrs Denise MacFarlane		Appointed 12.05.26
Mr John Smart		Appointed 12.05.26
Mrs Louise Monaghan	Treasurer	Appointed 12.05.26
Mrs Ley-Anne Haigh-Forsyth		Appointed 12.05.26
Reverend Canon Tembu Rongong		Appointed 12.05.26
Mrs Deborah Munday		Appointed 12.05.26
Mrs Jean MacDonald		Appointed 12.05.26
Mr Iain Foyers		Appointed 12.05.26

Scottish Charity Number
SC009686

Inland Revenue reference
CR33530

Independent Examiner
S G Ilett LLB, CTA, DipPFS
Leggatts Accountants Ltd
Kempfield Court
Dingwall
IV15 9RT

Bankers
Bank of Scotland
High Street
Dingwall
IV15 9HL

ST ANNE'S AT STRATHPEFFER
REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025

Structure and Governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006:

- The Episcopal Church of St Anne's Strathpeffer is a registered Scottish Charity
- It is a member of the Diocese of Moray, Ross and Caithness of the Scottish Episcopal Church and is in full communion with the Anglican Church
- The superior authority is the Bishop of Moray, Ross and Caithness
- All of its temporal affairs are managed by the Diocesan Standing Committee

Appointment of Vestry Members

The Diocesan Standing Committee assumed the responsibilities of the vestry when it was agreed at the Diocesan Annual Synod on the 7th of March 2026, following application from the Charge to do so, that the charity should be wound up.

Administrative Structure

It is the duty of the Vestry to manage the temporal affairs of the congregation with responsibility to keep the fabric and property of the church and other buildings in good working order and to look after the finances of the church.

Statement of Risk

The charity will be wound up, subject to OSCR approval and that will mitigate any underlying risk to the charity.

Charitable Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fund raising for local, national and international needs.

Financial Review

The annual accounts show an unrestricted deficit of £18,560. This has been met from, and depleted any reserves held. The total stipendiary cost amounted to £43,986 of which £26,658 was met by the provision of a Diocesan grant. Currently the Diocese is meeting the full cost of the stipend although the Charge is able to meet its pension liability. Major electrical repairs costing £22,756 were undertaken. The cost was offset by a Provincial grant of £10,584. The financial situation is precarious with the Charge being unable to meet their full share of quota obligation within the year.

Achievements

Despite there being a period of uncertainty public worship and fellowship continued uninterrupted.

ST ANNE'S AT STRATHPEFFER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2025 (CONTINUED)

Statement of the Trustee's 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 current 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 and the Charities Accounts (Scotland) Regulations 2006. 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. During the period the treasurer remained in post as an 'Other Official' and then transferred to becoming a trustee when the responsibility passed the Diocesan Trustees, thereby providing financial continuity during the whole period.

On behalf of the Trustees

+Mark Moray: Primus
31.08.26

Bishop Mark Strange

Date:

ST ANNE'S AT STRATHPEFFER
INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

Respective responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of accounts in accordance with the the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters come to my attention.

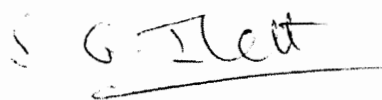
Basis of Independent Examiner's statement

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 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 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



S G Ilett LLB, CTA, Dip PFS

Date: 31.08.26

ST ANNE'S AT STRATHPEFFER
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Note	2025			2024
		Unrestricted	Restricted	Total	Total
Receipts					
Donations	4	33,433	560	33,993	58,373
Receipts from fundraising		84	-	84	1,176
Wedding and funeral fees		60	-	60	150
Grants		26,658	16,084	42,742	16,080
		<u>60,235</u>	<u>16,644</u>	<u>76,879</u>	<u>75,779</u>
Payments					
Payments for charitable activities	5	78,795	11,852	90,647	72,756
		<u>78,795</u>	<u>11,852</u>	<u>90,647</u>	<u>72,756</u>
					-
Surplus/(deficit)		<u>- 18,560</u>	<u>4,792</u>	<u>- 13,768</u>	<u>3,023</u>

ST ANNE'S AT STRATHPEFFER
STATEMENT OF BALANCES AS AT 30 SEPTEMBER 2025

	2025			2024
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Cash at bank at 1 October 2024	22,603	2,641	25,245	22,222
Net income/(expenditure) for the year	(18,560)	4,792	(13,768)	3,023
Cash at bank at 30 September 2025	4,043	7,433	11,477	25,245
General account			11,477	25,245

Approved by the Trustees and signed on their behalf.

+Mark Moray: Pinus
31.08.26

Bishop Mark Strange

Date:

ST ANNE'S AT STRATHPEFFER
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Property

The church and parsonage are not shown in the statement of balances as the Trustees believes that it is not possible to place a market value on them.

2. Funds

Details of the restricted funds can be found at note 6.

The remainder of the funds are unrestricted.

3. Trustee's Expenses

	2025	2024
Stipend and pension paid to the Rector was	43,987	32,702
Expenses paid to Rev J Boothby	572	574

Remuneration

None of the trustees received remuneration in respect of their position as Trustees.

However, the Rector received a stipend and pension contributions, and occupies the rectory on a rent free basis with the Council Tax also being paid by the Church.

4. Donations

	2025			2024
	Unrestricted	Restricted	Total	Total
Congregational giving	29,433	60	29,493	34,943
Donations	4,000	500	4,500	23,430
	33,433	560	33,993	58,373

5. Payments for Charitable Activities

	2025			2024
	Unrestricted	Restricted	Total	Total
Stipend, fees, etc	35,670	-	35,670	22,272
Pension	8,316	-	8,316	10,430
Locum fees	140	-	140	-
Travel costs	572	-	572	574
Subscriptions	-	-	-	200
Music related expenditure	-	-	-	181
Insurance of Churches and Parsonage	3,220	-	3,220	3,127
Electricity and gas	4,266	-	4,266	3,133
Council tax for Parsonage	3,229	-	3,229	3,078
Repairs and maintenance	13,315	11,852	25,167	20,034
Printing, music and stationery	670	-	670	780
Telephone	702	-	702	1,180
Sacristy supplies	-	-	-	223
Accountancy and legal services	5,433	-	5,433	2,300
Equipment	-	-	-	-
Diocesan quota	3,128	-	3,128	4,535
Toilet Twinning Disbursement	-	-	-	180
Lent Appeal	-	-	-	195
Fundraising Costs	-	-	-	225
Sundry costs	133	-	133	109
	78,795	11,852	90,647	72,756

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ST ANNE'S AT STRATHPEFFER
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

(Continued)

6. Restricted Funds

	Balance 01.10.24	Income	Expenditure	Balance 30.09.25
Lent Appeal	-	60	-	60
Toilet Twinning	330	-	-	330
SEC Grant	-	10,584	10,584	-
Garden Project	2,311	6,000	1,268	7,044
	<u>2,641</u>	<u>16,644</u>	<u>11,852</u>	<u>7,433</u>