FYVIE PARISH CHURCH

End of Year Financial Statements

Year Ending 31 December 2025

Reference and Administrative Information

Charity Name	Fyvie Parish Church
Charity Registration Number	SC001475
Church of Scotland Congregation Reference No	342020
Contact Address	Mrs Kathryn McIntosh
	Treasurer, Fyvie Parish Church
	Burnside of Gourdas, Fyvie, Turriff AB53 8SA
Minister (retired 31-Aug-25)	Rev Alison Jaffrey
	The Manse, Peterwell Road, Fyvie, Turriff AB53 8RD
Interim Moderator (from 01-Sep-25)	Rev Hugh O'Brien
	15 Ross Street, Macduff, AB44 1NS
Session Clerk	Mrs Audrey Clark
Keeper of the Roll	Mr Stuart McDonald
Church Officer	Mrs Evelyne Black
Fabric Convener	Mr John MacKenzie
Independent Examiner	Ms Eleanor Taylor, 8 Westburn Square, Inverurie, AB51 5RY
Bankers	Virgin Money
Trustees	Rev Alison Jaffrey, Rev Hugh O'Brien
	Mrs A Clark – Session Clerk & Clerk to the Congregational Board
	Mrs R Adams, Mrs E Black, Mrs A Clark, Mrs L Clark,
	Mrs C Eddie, Mr W Ferguson, Mrs J Fisher,
	Mrs B Johns, Mrs L Knox, Mrs L Duncan,
	Mr J MacKenzie, Mrs J MacKenzie, Mr S McDonald, Mr A Milne,
	Mr C Riach, Mr D Spence and Mrs A Ross

Trustee's 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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister. Certain responsibilities are delegated to the Finance Group and to the Property Committee as appropriate. The Kirk Session which met seven times during 2025 is responsible for the spiritual affairs within the Church. Within the Session, separate groups have responsibility for publicity and pastoral care.

The Rev Alison Jaffrey retired 31 August 2025 after 6 years of service at Fyvie Parish Church. Rev Hugh O'Brien was appointed as Interim Moderator 1st September 2025 to provide ongoing support and guidance.

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 and throughout a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Worship is held every Sunday during the year with joint Services during the summer months with Rothienorman Parish Church. Special services for Weddings, Funerals and Baptisms are also held when required. Under the direction of an organist and choir mistress, a choir which is open to all in the congregation and community leads praise on Sundays as well as participating in other musical events in the parish and beyond.

Glebe House Church Centre, owned by and adjacent to Fyvie Parish Church, is used by many affiliated church groups as well as community organisations. Church groups include a Woman's Group.

Achievements and Performance

There is a core group of worshippers who join together most Sundays for worship, the numbers varying depending on the time of year due to the Parish being situated in a rural community.

During 2025 the Women's Group, Yoga Group, Community Choir, Sewing Group and Book Group met and various annual fund raising activities carried out. These activities along with hire of Glebe House for Community Council meetings generate invaluable income.

The sale of furniture from the manse, garage sales and coffee mornings were held at Glebe House during the year along with a well attended weekly Soup Cafe. All are very popular and as well as raising funds, provide a great opportunity for fellowship within the wider community.

The Women's Group meet monthly with various speakers at their meetings and a yoga and pilates group regularly meet at Glebe House both of which generates additional income.

The Church continues to provide practice and concert facilities for the Community Choir at Fyvie which has over 40 members. The Church also provided the facilities for various musical events and Community Choir concerts as well as participating in Aberdeenshire Councils Doors Open Days in September.

Financial Review

The Charity's principal source of income is donations from members and Gift Aid tax refunds. Substantial funds were raised by members through activities such as the garage sales, coffee mornings, Soup Café, musical events and donations by the Community Choir, Yoga Group, Womens Group, Sewing Group and Book Group.

Essential repairs were made to three of the church's stained glass windows. In addition the church toilet was upgraded and the exterior of the church was painted. These activities were funded from the consolidated fabric fund.

Reserves Policy

The Trustee's policy is to hold reserves equivalent to 3 months running costs including pay (£16000) to provide for the continuing work of the Church and to maintain its properties. This is achieved by maintaining investments that generate income. At present there are no specifically designated funds. This policy is subject to an annual review.

The Consolidated Fabric Fund has a current balance of £44,461.

Statement of Trustee's Responsibilities

The members of the Congregational Board 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 Congregational Board 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 as amended by the Charities Accounts (Scotland) Amendment Regulations 2010, and the Regulations Anent Congregational Finance approved for 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.

Audrey M. Clark

Mrs A Clark
Clerk to the Kirk Session
Date: 17 FEBRUARY 2026

Fyvie Parish Church
SC001475

Independent Examiner's Report to the Trustees of Fyvie Parish Church

I report on the accounts of the charity for the year ended 31 December 2025. which are set out on pages 7 to 12.

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.

Approved: E Taylor.

Name: Eleanor Taylor

Address: 8 Westburn Square, Inverurie, AB51 5RY

Date: 11 March 2026

Fyvie Parish Church
Receipts and Payments Account
Year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Receipts		£	£	£	£	£
Donations	3	27,294	0	0	27,294	25,381
Legacies		0	0	0	0	106
Activities for generating funds		5,354	0	0	5,354	5,489
Bank & Deposit Income		400	0	0	400	534
Investment Income		4,642	194	0	4,837	4,837
Other Income - Consolidated Fabric Fund		0	9,515		9,515	0
		37,690	9,710	0	47,400	36,347
Rental of Premises		130	0	0	130	825
Sale of Assets		0	0	0	0	0
Sales of Investments		0	0	0	0	0
Grants		0	0	0	0	0
Weddings & Funerals		1,400	0	0	1,400	2,135
Other Receipts		3,469	0	0	3,469	3,803
Total Receipts		**42,689**	**9,710**	**0**	**52,399**	**43,110**
Payments	4					
Cost of generating funds		0	0	0	0	0
Charitable Activities		55,470	0	0	55,470	47,395
Governance Costs		0	0	0	0	0
Adjustment		0	0	0	0	0
Total Payments		**55,470**	**0**	**0**	**55,470**	**47,395**
Surplus/(Deficit) for year		**-12,781**	**9,710**	**0**	**-3,071**	**-4,285**

Fyvie Parish Church
Statement of Balances
At 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Bank & Deposit Balances	£	£	£	£	£
Bank & Deposit balances b/f	21,634	4,107	0	25,742	30,027
Movement in year:					
Excess of Receipts over Payments	-3,266	194	0	-3,071	-4,285
Bank & Deposit balances c/f	18,369	4,302	0	22,671	25,742
Investments:					
cost £114,235	138,564	11,730	0	150,293	141,994
Assets					
Gift Aid Receivable Dec 25	2,330	0	0	2,330	2,570
Rothie Share of Expenses Receivable	0	0	0	0	0
Pulpit Supply	0	0	0	0	0
Liabilites					
Organist	745	0	0	0	0

Investments:
Unrestricted Funds are held by The Church of Scotland Investors Trust and comprise of
- Growth Fund - General Congregational Purposes
- Income Fund - General Congregational Purposes

Restricted Funds are held by The Church of Scotland Investors Trust and comprise of
- Growth Fund - Grave Maintenance Fund
- Income Fund - Restricted Legacy Funds

The accounts were approved by the Kirk Session and Financial Board on 17th February 2026

For and on behalf of the Kirk Session and Financial Board

Audrey M. Clark **Session Clerk**

K. McTillosh **Treasurer**

Fyvie Parish Church
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

- Mrs E Black, who is a member of the Session and Congregational Board, received £1,854.00 as Church Officer
- During the year the Minister and four (4) trustees recieved reimbursment of expenses incurred totalling £1,845.12

2. Movements in Funds

	At 01.01.25	Receipts	Payments	Transfers	At 31.12.25
Unrestricted Funds	£	£	£	£	£
Current Account	13,596	57,875	61,541	0	9,930
Deposit Account					
Fyvie Kirk Session Account	1,189	96	0	0	1,285
CoS General Congregational Purposes Deposit Fund	6,850	304	0	0	7,154
	21,634	58,275	61,541	0	18,369
Restricted Funds					
Grave Fund Account	4,107	194	0	0	4,302
	0	0	0	0	0
	4,107	194	0	0	4,302
Endowment Funds					
None	0	0	0	0	0
Total Funds	25,742	58,470	61,541	0	22,671

Purposes Deposit Fund for General Congrgational Purposes is held by The Church of Scotland Investors Trust

Purpose of Restricted Funds

The purpose of the Grave Fund Account (Restricted) is to service the ongoing work of the Church, whilst the Grave Fund provides for the upkeep and maintenance of designated graves.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	0	0	0	0	0
Gift Aid Donations	16,131	0	0	16,131	17,454
Tax Recovered on Gift Aid Donations	5,337	0	0	5,337	2,676
Ordinary Offerings (Open Plate)	2,501	0	0	2,501	2,411
Other Offerings	0	0	0	0	0
Congregational Organisational Donations	2,215	0	0	2,215	1,580
Choir	1,110	0	0	1,110	1,260
	27,294	0	0	27,294	25,381

NB: Congregational Organisation include Book Club, Yoga Group, Sewing Group, Womens Group

4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
	0	0	0	0	0
	0	**0**	**0**	**0**	0
Charitable Activities					
Minstries & Mission allocation	18,896	0	0	18,896	16,574
Presbytery dues	1,515	0	0	1,515	0
Voluntary Additional Stipend	0	0	0	0	0
Minister's expenses	631	0	0	631	997
Ministerial Assistance	0	0	0	0	0
Pulpit Supply	684	0	0	684	645
Other staffing costs	7,078	0	0	7,078	6,613
Fabric repairs & maintenance	11,923	0	0	11,923	7,729
Council Tax	2,655	0	0	2,655	3,048
Heat and light	5,311	0	0	5,311	4,928
Insurance	4,217	0	0	4,217	3,800
Other building costs	73	0	0	73	917
Church office expenses	0	0	0	0	0
Organ & music	407	0	0	407	397
Printing, stationery & postage	0	0	0	0	0
Other Expenses	2,081	0	0	2,081	1,747
	55,470	**0**	**0**	**55,470**	**47,395**
Governance Costs					
Independent examiner's fees					
Other Payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	0	**0**	**0**	**0**	0

5. Minister's Stipend

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the costs 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 2025 the minimum stipend was £32,433 and the maximum stipend in 5th and subsequent years of service was £39,856

6. Collections for Third Parties

	2025	2024
Christian Aid	0.00	179.02

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	38,845	48,360
Market Value of Balances at 31 December		
REVENUE ACCOUNT		
Credit Balance at 31 December	5,616	3,660
TEMPORARY ACCOUNT		
Credit Balance at 31 December	44,461	52,020

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. *Included in the balance at 31 December 2025 is £2,306.49 interest that has been applied during 2025*
4. *Included in the balance at 31 December 2025 is £350 adminstration costs for 2025*