

Gardenstown Church Trust

Accounts for the year ended 31st December 2025

Trustees Report and Financial Statements

RECEIPTS AND PAYMENTS ACCOUNTS

Charity No : SC044548

Reference and Administrative Information

Charity Name:	Gardenstown Church Trust SCIO
Charity Registration Number:	SC044548
Contact Address:	Marilyn Paterson 7 Colleonard Crescent Banff AB45 1DF

Kirk Session

Rev. Robin Gray
Mr John Watt
Mr George R West
Mr John Scott
Mr Kenneth Reid
Mr Stephen Buwert

Finance Committee

Mr George Slater
Ms Kathleen Smith
Mr Sam Hewitt
Mrs Susan Reid
Mr Donald Martin

The above named Kirk Session and Finance Committee Members are also trustees of Gardenstown New Church Trust, Free Church of Scotland.

Principal Office-bearers

Minister:	Rev Robin Gray
Session Clerk	George R West
Clerk to the Board:	John Watt
Church Treasurer:	Marilyn Paterson

Independent Examiner

.....ALAN SMITH.....

Bankers

Virgin Money
26 West High Street
Inverurie
AB51 3SL

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

The charity is a Scottish Charitable Incorporated Organisation (a SCIO)

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Finance Committee are the charity trustees. The Finance Committee 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. Finance Committee members are then appointed at the Stated Annual Meeting.

Organisational Structure

The Finance Committee is chaired by the minister and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Objectives and Activities

The Church Trust's remit is to provide and maintain a Church building for ongoing worship services and other related activities. Also to provide and maintain a manse for the Minister and his family including to cover both buildings for insurance purposes ensuring those activities can go ahead.

Financial Review

NOTE 2016 Accounts were submitted under the Gardenstown Church Trust. On 18th December 2016 the name changed from Gardenstown New Church to Gardenstown Church Trust.

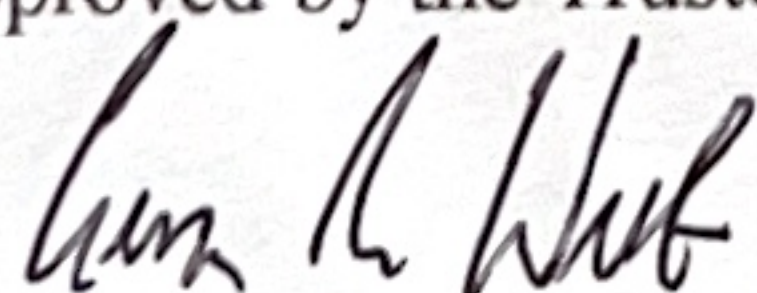
Reserves Policy

It is the Trustees policy to trust the Lord's provision for ongoing requirements. Any specific needs are presented to the congregation who have always been willing to respond to a special offering.

Statement of Trustees Responsibilities

The members of the Finance Committee 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 Finance Committee 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. 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,



George R West

Session Clerk

Date 17-5-2026

Independent Examiner's Report to the Trustees of Gardenstown Church Trust

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 4 to 6.

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 Charity's and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 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) © of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 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 to cause me concern.

1 which gives me reasonable cause to believe that in any material respect the requirements:

(a) to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

(b) 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: **ALAN SMITH**

Address: **26 Castlehill Drive
Gardenstown**

Date: **30/4/26**

Gardenstown Church Trust
Receipts and Payments Account
Year ended 31st December 2025

		Unrestricted			
		Funds	Total	Total	
		2025	2025	2024	
		£	£	£	
<u>Receipts</u>	Note				
Gardenstown New Church		1932 ✓	1932 ✓	1780 ✓	
<u>Total Receipts</u>		<u>1932</u>	<u>1932</u>	<u>1780</u>	
<u>Payments</u>					
Insurance Church & Manse		1931	1931	1483	
<u>Total Payments</u>		<u>1931</u>	<u>1931</u>	<u>1483</u>	
Excess of Receipts over Payments for the year before transfers		0	0	297	
Transfers		0	0	0	
Excess of Receipts over Payments for the year		<u>0</u>	<u>0</u>	<u>297</u>	

Gardenstown Church Trust
Statement of Balances
Year ended 31st December 2025

	Unrestricted	
	Funds	Total
	2025	2024
Note	£	£
<u>Bank & Deposit Balances</u>		
Bank & deposit balances brought forward	1077	780
Movement in year:		
Excess of Receipts over Payments for the year	0	0
Bank & deposit balances carried forward	<u>1077</u>	<u>780</u>

Assets

Liabilities

Cost of repair not yet billed	<u>0</u>
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The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Gardenstown Church Trust
Statement of Balances
Notes to the Accounts

3. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	At 31 Dec 2025 £
Unrestricted funds	1077	1931.5	1931	1077
Total Funds	<u>1077</u>	<u>1931.5</u>	<u>1931</u>	<u>1077</u>

4 Analysis of Donations	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2024 £
Gardenstown New Church	1932	0	0	1780
	<u>1932</u>	<u>0</u>	<u>0</u>	<u>1780</u>

5. Analysis of Payments

Insurance Church and Manse	1931	0	0	1483
	<u>1931</u>	<u>0</u>	<u>0</u>	<u>1483</u>