INSCH LESLIE PREMNAY & OYNE PARISH CHURCH OF SCOTLAND

CONGREGATIONAL ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

CHARITY NUMBER SC000935

CONGREGATION NUMBER 331997

Insch-Leslie-Premnay-Oyne Church of Scotland

Scottish Charity Number SC000935

Congregational Reference Number 331997

Trustees' Annual Report

Year ended 31st December 2025

Reference and Administrative Information

CHARITY NAME: Insch-Leslie-Premnay-Oyne Parish, Church of Scotland

CHARITY REGISTRATION NUMBER: SC000935

CONGREGATION REFERENCE NUMBER: 331997

CONTACT ADDRESS: 19 COMMERCE STREET INSCH AB52 6HX

KIRK SESSION

Minister Rev Ian Manson Associated with the Session, Rev Alan Greig	Angela Aitken Tom Aitken Sylvia Aitken William Davidson Susan Donald Linda Harper	Sheila Harper John Hunter David Laing Margaret Laing Margaret Mack Gillian Mackie Diane McCallum Marion McCallum Karen Milne	William Mitchell Liz Pearman Jane Reid Elaine Rough Chrissie Stuart Moira Thom Alison Wilson William Young

CONGREGATIONAL BOARD: Beryl Bell, Ruth Greig, Tracey Hay, Ian Mackay, Margaret Smith

CHURCH TREASURER; Gardener & Partners

SESSION CLERK: Susan Donald

MODERATOR: Rev Ian Manson

BANKERS: TSB, West High Street, Inverurie AB51 3QR

Structure, Governance and Management
The Church is administered in accordance with the terms of the Model 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 or an appropriately trained elder, and meets either separately from the Session, or in joint meeting, according to the business in hand. Certain responsibilities may be delegated to a sub-group or individuals, as appropriate for the management of finance and property. The Kirk Session is responsible for spiritual matters within the church.

Objectives and activities.
The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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. Our aim is to worship God, to share in Christ's love and teaching in the community and to be a friendly and welcoming church.

Achievements and performances
2025 saw the trustees continuing to continue serving the parishioners within the area of Insch, Leslie, Premnay and Oyne. Our organist Mrs Frances Mitchell retired at the end of July and has been replaced by Mrs Claire Connor. Frances still hopes to be able to play on some occasions.

In May the congregation and community were shocked by the sudden death of David Manson, the youngest son of Ian and Roberta, our minister and his wife. During a period of compassionate leave services were conducted by Rev Alan Greig and Rev Mary Patterson and pastoral work was covered by Rev Elspeth McKay.

Regular Church Services/Events

- The annual Founders Day/Thinking Day service took place in February. As usual this was attended by a large number of the uniformed organisations in the community.
- For the start of Lent a united service was held on 5th March at St Drostan's Church.
- During Lent daily reflections were available through Facebook, Instagram and email. These focused on the writings of the Irish priest and philosopher John O'Donohue.
- The usual services were held for Palm Sunday, Maundy Thursday, Good Friday and Easter Day. This year some of these were shared with Rev Alastair MacDonald and the congregation of St Drostan's Episcopal Church in Insch.
- Fund-raising for Christian Aid took place through donation envelopes available in church which raised £792 and a Soup and Sweet Lunch which raised £1063.07.
- The usual Harvest Thanksgiving service was held in October accompanied by the Strathbogie Fiddlers. Flowers and produce from this were delivered locally after the service. A retiring offering was held for Christian Aid raising £270.
- A Remembrance Sunday service was held in Insch Church followed by a parade to the War Memorial Hospital for a wreath laying ceremony. This was attended by war veterans, uniformed organisations, people from the community and those with a connection to those who sacrificed their lives for their country.
- During December Advent Discussion Evenings were held.
- During the period of Advent, a short advent reflection was available to read each day through Facebook, Instagram and by email.
- Christmas services included a Christingle, Community Carol Service, Watchnight and the Scout Carol Service.
- The very enjoyable Fun and Friendship afternoons continued every 2 weeks over the year with a break in the spring to put into place Church of Scotland safeguarding regulations.

- The Guild met monthly from September through to March as usual and organised the World Day of Prayer service in March.
- The Bible Study Group continued to meet over the first half of the year.
- Services continue at Drumdarroch Nursing Home.
- A Men's Breakfast continues to meet once a month to share tea/coffee, bacon rolls, chat and fellowship.
- Communion services were held in April and October.

Special Church Services/Events

- A Burns Supper was held on 25th January. This raised £630 for church funds.
- In April an afternoon tea was held to support church funds. This raised £760.
- In June a concert was held in the church. Entertainment was provided by Graeme Mitchell, Neil Dawson. Alan Taylor and the Brenda Gordon School of Dancing. This raised £841 for church funds.
- In July a lunch was held to mark 25 years of Frances Mitchell's service as organist of Insch Leslie Premnay Oyne Parish Church.
- Regular services were held over the year for pupils at Insch Primary School.
- The Scarecrow Festival was held at the end of September and raised £1,031.80 for church funds. The theme for 2025 was "Occupations". This event is proving to be very popular in the community as a whole.
- Christmas Cards, containing details of services, were printed and delivered to all on the Communicants' roll as well as those on the Supplementary roll.
- A Christmas Fayre was held in November. This raised £858 for church funds.
- In November a Wreath Making workshop was held. This proved very popular and places were sold out very quickly. It raised £650 for church funds.
- In December hot drinks and home bakes were provided in the church vestibule for those taking part in Insch Christmas Shopping Night.
- Members of the congregation continue to collect used stamps. In 2025 the appeal was to support the work of Al Ahli Hospital in Northern Gaza.

- The usual draw was held for Christmas Hampers. This raised £834 for church funds.

Congregational Initiatives

- The Pastoral Care Team sends cards and flowers to folk in the Congregation and Parish who have been ill, bereaved or are housebound, relying on The Minister, Elders and members of the Congregation to keep them informed of anyone in need of help. They also help with Drumdarroch Services. Transport can be arranged through the Pastoral Care Team for people unable to easily get to church on a Sunday.
- There has been a continuation of working to forge new relationships with St Drostan's Church.

Community Links

- We no longer have a community larder in Insch. It is purely where the donations from groups/Coop are stored before they are delivered to the Food Bank in Inverurie. If anyone is in need of an emergency shop, we do that for them. If this becomes a regular thing, then we advise them to get referred to the Inverurie Food Bank through either a support worker/GP or we direct them to Rev. Alastair McDonald who is a referral partner. Ian and Diane are going to become referral partners but so far, this has not happened for reasons outwith our control. We have given monetary donations to North Aberdeenshire Food Bank to help with buying fresh produce and items that they require. Donations have been down this year, so the money has come in useful. We dropped off a lovely donation of produce from Premnay School just before Christmas, which they were grateful for.

The Board continues to see to the on-going maintenance of church buildings. The church halls continue to be well used by church and community organisations. During the year the following work was done:

- The gardens at the church and hall had an overhaul.
- 2 LED lights have been fitted in the hall and the other 6 will be replaced when required.

- The faulty ceiling light in the church will need to be replaced. We may go down the LED route for this as well.
- The manse heating was fixed and an outside tap will be fitted before spring.
- Thanks to Margaret and Davie Laing, Alison and Billy Wilson, Johnny Hunter and Douglas Castell for all their hard work in getting the church hall and church gardens tidied up for winter. This was greatly appreciated.

As always, the Trustees take seriously their responsibility for safeguarding the assets of the church and for keeping detailed financial records.

Financial Review

The principal sources of income continued to be as stated in Note 3. Income has is up slightly compared to last year excluding the legacies received. Expenditure is up approximately £26,000 mainly due to the higher Giving to Grow costs. Overall the there is a deficit for the year of £30,678 compared to a surplus of £48,933 last year.

Reserves Policy

It is the trustees policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted funds of £151,856 of which £14,267 had been designated for the fabric fund

Statement of Trustees' Responsibilities

The members of the Kirk of Session/Congregational Board must prepare Financial Statements which give sufficient detail to enable an appreciation of the transactions of the church during the year and of the financial position of the church at any time. This must be done to ensure the Financial statements comply with The Charities Accounts (Scotland)

Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland 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,

Ruth D. Greig

Ruth Greig
Trustee

Date 10/03/2026

INSCH LESLIE PREMNAY & OYNE PARISH CHURCH OF SCOTLAND
SC000935

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF INSCH LESLIE PREMNAY & OYNE PARISH CHURCH OF SCOTLAND

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 1 TO 5.

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 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.

NAME : David Knight

ADDRESS : 24 High Street
Insch
AB52 6JF

DATE : 29/07/2026

INSCH LESLIE PREMNAY & OYNE PARISH CHURCH OF SCOTLAND
SC000935

RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31ST DECEMBER 2025

	NOTE	UNRESTRICTED FUNDS 2025	RESTRICTED FUNDS 2025	ENDOWMENT FUNDS 2025	TOTAL 2025	TOTAL 2024
RECEIPTS						
VOLUNTARY INCOME	3	44845			44845	43127
RENTAL OF PREMISES		7457			7457	8654
BANK INTEREST		2746	55	93	2894	775
INVESTMENT INCOME		281	130		411	419
WEDDINGS AND FUNERALS		5910			5910	2515
GUILD INCOME		1203			1203	1697
LEGACIES		1981			1981	61547
C O S CONSOLIDATED FABRIC FUND					0	0
TOTAL RECEIPTS		**64423**	**185**	**93**	**64701**	**118734**
PAYMENTS						
CHARITABLE ACTIVITIES	4	91631	0	0	91631	65440
GOVERNANCE COSTS	5	2778	0	0	2778	2700
GUILD EXPENDITURE		970			970	1661
TOTAL PAYMENTS		**95379**	**0**	**0**	**95379**	**69801**
EXCESS OF RECEIPTS OVER PAYMENTS FC THE YEAR		-30956	185	93	**-30678**	**48933**

STATEMENT OF BALANCES
AS AT 31ST DECEMBER 2025

BANK & CASH BALANCES	UNRESTRICTED FUNDS 2025	RESTRICTED FUNDS 2025	ENDOWMENT FUNDS 2025	TOTAL 2025	TOTAL 2024
BALANCES BROUGHT FORWARD	182812	4291	6228	193331	144398
MOVEMENTS IN YEAR:					
EXCESS OF RECEIPTS OVER PAYMENTS	-30956	185	93	-30678	48933
TRANSFERS	0	0		0	0
	151856	4476	6321	162653	193331
INVESTMENTS	11796			11796	11796
MARKET VALUE	17888			17888	16588

THE ACCOUNTS WERE APPROVED BY THE KIRK SESSION/CONGREGATIONAL BOARD ON

dc Donald _____ SESSION CLERK

_____ TREASURER

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1

TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

DURING THE YEAR 4 TRUSTEES RECEIVED REMUNERATION AND REIMBURSEMENT OF EXPENSES TOTALLING £7,078

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.

2

MOVEMENT IN FUNDS

	AT 01/01/2025	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	AT 31/12/2025
ENDOWMENT FUNDS					
G H BUTCHART LEGACY	325	4			329
STEWART FUND	5905	89			5994
	6230	93	0	0	6323
RESTRICTED FUNDS					
GORDON MORTIFICATION	225	3			228
BURNETT FUND	3788	182			3970
BROWN TRUST	277				277
	4290	185	0	0	4475
UNRESTRICTED FUNDS					
GENERAL FUND	140892	61648	90880		111660
FABRIC FUND	17280	516	3529		14267
STIPEND ENDOWMENT	23360	1046			24406
MALAWI	755	10			765
GUILD	524	1203	970		757
	182811	64423	95379	0	151855
TOTAL FUNDS	193331	64701	95379	0	162653

PURPOSES OF ENDOWMENT FUNDS

INCOME FROM THE G H BUTCHART LEGACY IS FOR REPAIRS TO THE FOUR STAINED GLASS WINDOWS IN CHURCH. IF NO REPAIRS IN THE YEAR INTEREST TRANSFERRED TO LOCAL FABRIC A/C

INCOME FROM STEWART FUND IS FOR THE CLEANING OF THE STEWART FAMILY GRAVESTONE AND THERAFTER FOR GENERAL PURPOSES.

PURPOSES OF RESTRICTED FUNDS

THE GORDON MORTIFICATION FUND IS FOR THE DISBURSEMENTS TO THE POOR OF PREMNAY

THE BURNETT FUND IS FOR ANNUAL DISBURSEMENTS TO NEEDY OF LOCAL GOVERNMENT PARISHES PER MINISTER

THE BROWN TRUST IS FOR GRAVE UPKEEP AND SUNDAY SCHOOL PRIZES

PURPOSES OF UNRESTRICTED FUNDS

THE FABRIC FUND IS FOR FABRIC EXPENDITURE

THE STIPEND ENDOWMENT FUND IS FOR AUGMENTATION OF STIPEND PAYMENTS IF NECESSARY

THE MALAWI A/C IS FOR DONATIONS AND CARRIAGE FOR EKWENDENI

THE GUILD A/C REPRESENTS THE ACTIVITIES OF THE GUILD DURING THE YEAR.

THE UNITE TRUST ACCOUNT IS AN INVESTMENT ACCOUNT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	UNRESTRICTED FUNDS 2025	RESTRICTED FUNDS 2025	ENDOWMENT FUNDS 2025	TOTAL 2025	TOTAL 2024
3 VOLUNTARY INCOME					
WFO SCHEME	7759			7759	9405
GIFT AID DONATIONS	13831			13831	12917
TAX ON GIFT AID DONATIONS	7642			7642	6293
ORDINARY OFFERINGS	7557			7557	7382
DONATIONS	2987			2987	3407
FUND RAISING	5069			5069	3723
TOTAL	**44845**	**0**		**44845**	**43127**
4 CHARITABLE ACTIVITIES					
GIVING TO GROW	38790			38790	17386
PRESBYTERY DUES	2328			2328	0
VACANCY EXPENSES	7156			7156	0
MINISTERS EXPENSES	1209			1209	3871
TELEPHONE AND INTERNET	1293			1293	1135
PULPIT SUPPLY	400			400	311
OTHER STAFFING COSTS	9068			9068	3144
FABRIC REPAIRS & MAINTENANCE	2841			2841	9659
COUNCIL TAX	3327			3327	3048
OTHER BUILDING COSTS	12094			12094	18216
UPKEEP OF GROUNDS	1040			1040	974
HALL EXPENSES	1415			1415	98
PRINTING & STATIONERY				0	452
LEASE OF PHOTO-COPIER	811			811	628
OTHER EXPENSES	4953			4953	3574
COMMUNITY LARDER	4355			4355	1035
DONATIONS					
EXPENDITURE ON MANSE	551			551	1909
TOTAL	**91631**	**0**	**0**	**91631**	**65440**
5 GOVERNANCE COSTS					
ACCOUNTANCY FEES	**2778**			**2778**	**2700**

6 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	GENERAL £	DESIGNATED	RESTRICTED	ENDOWMENT	TOTAL £
FIXED ASSETS	0	0	0	0	0
INVESTMENTS	4796	7000	0	0	11796
CURRENT ASSETS	140892	41919	4290	6230	193331
CURRENT LIABILITIES	0	0	0	0	0
NET ASSETS AT 31ST DECEMBER 2025	**145688**	**48919**	**4290**	**6230**	**205127**

7 MINISTER'S STIPEND

ALL CHURCH OF SCOTLAND CONGREGATIONS CONTRIBUTE TO THE NATIONAL STIPEND FUND WHICH BEARS THE COST OF ALL MINISTER'S STIPEND AND EMPLOYER'S CONTRIBUTIONS FOR NATIONAL INSURANCE,PENSION AND HOUSING AND LOAN FUND.
MINISTER'S 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 £30,135 AND THE MAXIMUM STIPEND IN 5TH AND SUBSEQUENT YEARS £37,032

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
CONSOLIDATED FABRIC FUND - CAPITAL ACCOUNT		
CREDIT BALANCES HELD AT 31ST DECEMBER AT COST	147,676	147,676
MARKET VALUE OF BALANCES AT 31ST DECEMBER	194,055	187,921
CONSOLIDATED FABRIC FUND - REVENUE ACCOUNT		
CREDIT BALANCE AT 31ST DECEMBER	44,181	35,773
CONSOLIDATED FABRIC FUND - DEPOSIT A/C		
CREDIT BALANCE AS AT 31ST DECEMBER	0	0
CONSOLIDATED STIPEND ACCOUNT		
CREDIT BALANCE AT 31ST DECEMBER	37,000	37,000
TEMPORARY FUND		
CREDIT BALANCE AT 31ST DECMBER	0	0