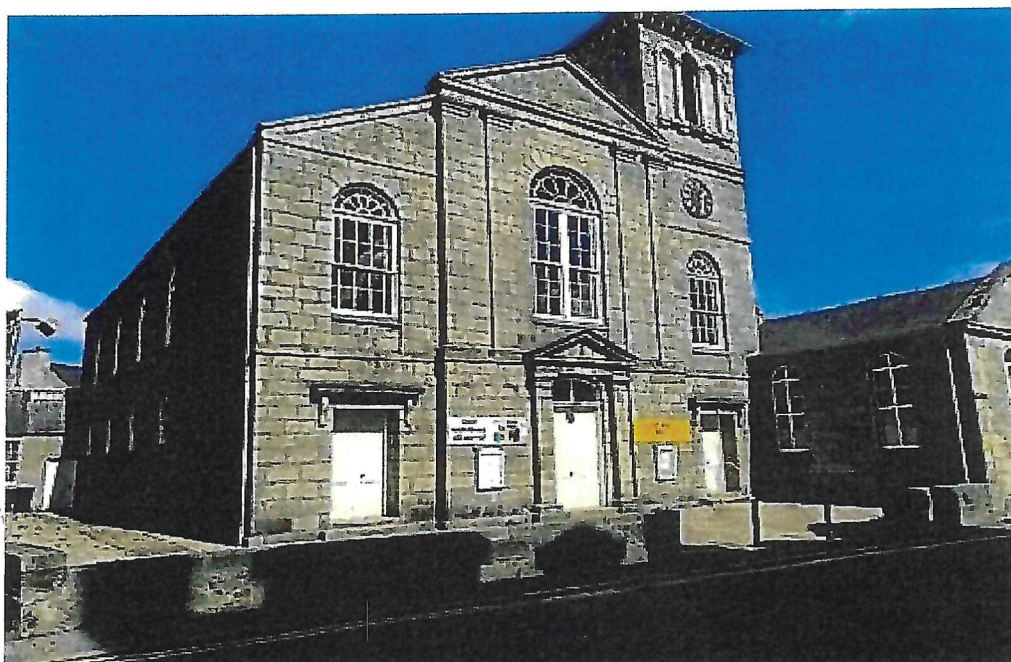


THE CHURCH OF SCOTLAND
STRATHBOGIE DRUMBLADE CHURCH
HUNTLY



RECEIPTS AND PAYMENTS ACCOUNTS 2025

CONGREGATION NO. 331958
SCOTTISH CHARITY NO. SC000534

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Strathbogie Drumblade Church of Scotland, Huntly

Charity Registration Number: SC000534

Congregational Reference Number: 331958

Contact Address: Mrs Lorna Marshall
Mill House
Mill Yard, Huntly
AB54 6HY

Trustees/Kirk Session 2025

Rev Elspeth McKay
Mrs K Alexander, Mrs M Cowe, Mrs M Cowper, Mrs N Duncan, Mrs L Durward, Mrs P Emslie,
Mrs A Gray, Mrs H Gray, Mr A Lillie, Miss J McIntosh, Mrs V McIntosh,
Mr W McKay, Mrs M McTavish, Mrs E Mair, Mr J Mair, Mrs L Marshall, Mrs A Milne,
Mrs E Morrison, Mrs M Murison, Mrs R Robertson, Mr W Robertson, Mr J Sim, Mr K Stewart,
Mr D Smith, Mr I Watson

Principal Office Bearers

Minister	Rev Elspeth McKay
Joint Session Clerks	Mrs A Gray and Mrs A Milne
Church Treasurer	Mrs Lorna Marshall
Independent Examiner	Mr Keith Thomson ACCA On behalf of Messrs Gardner and Partners, Chartered Accountants, 19 Commerce Street, Inch
Bankers	Royal Bank of Scotland, High Street, Inverurie

Various special services take place throughout the year including:

- Maundy Thursday communion held at Strathbogie Drumblade with Christchurch Scottish Episcopal Church
- Shared services with Christchurch during Holy Week in the lead up to Easter
- Harvest Thanksgiving service during which an offering is taken for a designated charity and dry food is donated and given to the local food bank
- Remembrance Sunday Service which is held year about between the two Huntly Church of Scotland congregations and was held at Strathbogie Drumblade in 2025. It involves ex-servicemen and women, the Huntly Pipe Band, the Community Council and the uniformed organisations with over 230 attending. The Minister also led the service at the War Memorial in Huntly.
- Rainbow Service held in November to remember those who have lost loved ones with an opportunity to tie a ribbon around a 'tree' in the Church in remembrance
- Christingle Service held in the afternoon on Christmas Eve (jointly with Christchurch) which was primarily for young children and involves building a Christingle and a telling of the Christmas story with props and puppet. Many children attended this service. This is likely to be an annual service.
- The return of the Watchnight Service at 11.30pm on Christmas Eve which is very well attended by those who do not usually attend Church.
- Posters were displayed in shop windows along Duke Street in Huntly leading to the Church. When scanned, the QR codes told parts of the Christmas story.

There are monthly services in the two Huntly care homes. The Minister is supported by church members from both Strathbogie Drumblade and Huntly Cairnie Glass to swell the singing in worship, participate in readings and also to chat to residents afterwards.

Pastoral care is administered by the Minister and Elders which includes the Ministry of Flowers involving flowers being taken to those who are ill, bereaved, housebound or commemorating a significant personal anniversary.

An ecumenical World Day of Prayer Service with participants from the four churches in Huntly took place at Strathbogie Drumblade in 2025. The Church also takes part in Sundays such as Christian Aid Sunday and Fair Trade Sunday and regularly reflects on issues of justice, peace and climate change.

The Guild meets in the afternoon of every second Monday of the month from September to April with over 30 attending and including members of other denominations plus members of the community. Our branch supports national Guild project and has a twinning with another Guild branch in Elgin.

TRUSTEES ANNUAL REPORT

Year Ended 31 December 2025

Structure, Governance and Management

Governing Document

Since May 2018, the church has been administered in accordance with Unitary Constitution of the Church of Scotland.

Recruitment and Appointment of Trustees

The Kirk Session functions as the Board of Trustees comprising the elders of the church chosen from those who are considered to have the appropriate commitment, gifts and skills. The minister, who is a member of the Kirk Session is elected by the congregation and inducted by the Presbytery. The Kirk Session, was, during 2025 augmented by the ordination and re-admittance of five new Elders.

Organisational Structure

The Kirk Session meets nine times a year or as required. Under the Unitary Constitution, the Kirk Session has responsibility for the oversight and management of the Spiritual and Temporal affairs of the congregation.

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. Strathbogie Drumblade congregation has ties with Huntly Cairnie Glass (Church of Scotland) and Inch Parish Church of Scotland. It also has ecumenical links with St Margaret's Roman Catholic Church and Christchurch Scottish Episcopal Church congregations. The Minister also takes part in the newly founded Ministers Meeting which includes all Ministers, Priests and Pastors in the Huntly area.

Morning worship is held on a Sunday morning at 10.30am. At present, there are no designated children or teenage learning groups but the services include an all-age reflection aimed at our younger attenders who are present with their families. Our monthly communion is offered on the first Sunday of the month. We continue to offer the Sacrament of Holy Communion in May and November with around 90-100 attending.

After worship, fellowship and hospitality are offered in the Church Hall.

During Advent we had a joint (with Christchurch) Bible study and it is planned to have a similar study during Lent.

Both the local primary school and the secondary school chose to have Church input during Christmas 2025. The Minister welcomed the primary school to the Church which was very well attended by pupils and their families. The secondary school service was at the School rather than the Church due to logistical difficulties. The Minister worked with staff and pupils in both schools to enable the services to be jointly devised and led by pupils.

Volunteer Church members are involved in the maintenance of church property and grounds including the garden and the cleaning of the inside of the building. There are plans for the installation of a new audio-visual system, WIFI and livestream equipment to be installed in the Church during April/May 2026.

During 2025 two highly regarded members of our team stood down from their posts. Our Treasurer resigned after many years service and so did our Church Officer after over 40 years' service. We are very thankful that a new Treasurer has stepped into the post. The Church Officer duties have been distributed between members of the congregation.

Coffee mornings are held in the town hall during the year for fundraising:

- Guild for its local, national, overseas projects
- Church – for its own purposes

There are also many fundraising events planned for 2026.

Achievements and Performance

After a long vacancy and following a selection process, a new Minister was nominated by the congregation and started her post at the beginning of April 2025. Other than the appointment of the Minister, our most important achievements during 2025 were:

- Maintaining energy, faith, mission and focus
- Continuing to keep contact and connection with our members of all ages through visits including the delivery of church flowers, telephone calls and emails.
- Holding new services primarily aimed at children which have been very well attended
- Continuation of the Friendship Club every Tuesday afternoon in the church hall. It is open to anyone in the community. The club aims to provide a warm and safe

space, where anyone can come to find company or a listening ear. Various table games such as dominoes are also provided as well as tea and coffee and a 'fine piece'

- Greater visibility in the Community with, for example, the installation of welcoming and season specific banners outside the Church. Publicity material regarding special services has also been produced and distributed around the town. The Minister has also recently been appointed to sit on the Community Council.
- The Vestry at the back of the Church which had been primarily used by the Minister has been repurposed as a comfortable, cozy space with soft furnishings. This can now be used by families who wish to use it prior to funeral services. It can also be used as an office by the Minister
- Five new Elders have been ordained or re-admitted to the Kirk Session.

Closure of Drumblade Building

The Drumblade building was closed for worship on 1st May 2016. The building was sold through the Church of Scotland Law Department (see reserves policy).

FINANCE REPORT

Strathbogie Drumblade Church, including the Guild, ended the year with a deficit of £11746

On reflection of the 2025 Annual Accounts, the following observations are relevant

Although Regular Church giving receipts were slightly up, legacy donations were less, resulting in an overall Receipts reduction from the previous year.

Expenditure was broadly in line with expectation but an additional cost to be considered was Council Tax now that the Manse is occupied, Repairs and Maintenance was a substantial cost and there is the continuing higher cost of Heat and Light

RESERVE POLICY

At the year end, Strathbogie Drumblade Church held combined Current and Deposit Bank Balances plus Investments, with The Church of Scotland Growth and Income Fund, totalling £132,272 In addition, there is an Endowment Fund, named The Brander Trust, where the value is shown as £1000

STATED RESERVE POLICY

It continues to be the policy of the Treasurer, supported by members of the Finance Committee, to look after the Funds of Strathbogie Drumblade Church. The objective is to hold a balance of Bank Funds, allied to Investments, capable of meeting our obligations with ease of liquidity being of the 'utmost importance'.

Our Holding of Cash and Investments are carefully monitored and details are given to Session Members at our regular meetings.

Present Holdings are considered to be adequate for the daily running of our Church

Approved by the Trustees and signed on their behalf

Joint Session Clerk.....*Ann Gray*..... Date.....*23rd March 2026*.....

Joint Session Clerk..... Date

Strathbogie Drumblade Parish Church
Independent Examiner's Report to the Trustees
Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 1 to 4

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) (e) 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

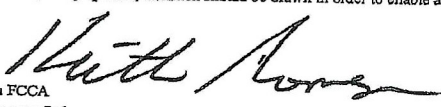
In the course of my examination, no matter has come to my attention

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.


Keith Thomson FCCA
Gardner and Partners Ltd
19 Commerce Street
Insch
Aberdeenshire
AB52 6HX

Date: 23/3/2026

Strathbogie Drumblade Parish Church
Receipts and Payments Account
Year ended 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
<u>Receipts</u>						
Donations	3	44300	0	0	44300	41296
Legacies		1000			1000	7500
Activities for Generating Funds					0	0
Bank & Deposit Interest		497			497	706
Investment income		3150			3150	3150
		<u>48947</u>	<u>0</u>	<u>0</u>	<u>48947</u>	<u>52652</u>
Rental of Premises		400			400	1080
Grants					0	0
Receipts from General Trustees					0	0
Guild Donation					0	0
Other Receipts		351			351	0
Transfer from Consolidated Fabric Fund					0	2240
Funerals & Weddings		2020			2020	1920
National Giving Day					0	0
<u>Total Receipts</u>		<u>51718</u>	<u>0</u>	<u>0</u>	<u>51718</u>	<u>57892</u>
<u>Payments</u>						
Costs of generating funds	4	179	0	0	179	193
Charitable activities		61242	494	0	61736	56535
Governance costs		1549	0	0	1549	1368
Purchase of Investments		0	0	0	0	0
<u>Total Payments</u>		<u>62970</u>	<u>494</u>	<u>0</u>	<u>63464</u>	<u>58096</u>
Excess of Receipts over Payments		-11252	-494	0	-11746	-204
Transfers between funds					0	0
Investments Sold					0	0
Excess of Payments Over Receipts for Year		<u>-11252</u>	<u>-494</u>	<u>0</u>	<u>-11746</u>	<u>-204</u>

Strathbogie Drumblade Parish Church
Statement of Balances
At 31 December 2025

	Unrestricted	Restricted	Endowment	Total	2024
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Balances as at 1 January 2025	40594	454	1000	42048	42252
Excess of Payments Over Receipts for the year	-11252	-494	0	-11746	-204
Transfer	0			0	0
Bank & Deposit balances carried forward	<u>29342</u>	<u>-40</u>	<u>1000</u>	<u>30302</u>	<u>42048</u>
Investments at market Value					
Church of Scotland Growth Fund					
Cost (£32856)	<u>68800</u>	<u></u>	<u></u>	<u>68800</u>	<u>63800</u>
Church of Scotland Income Fund					
Cost (£26304)	<u>34170</u>	<u></u>	<u></u>	<u>34170</u>	<u>33180</u>

The accounts were approved by the Kirk Session and Financial Board on 23/3/2026
 For and on Behalf of the Kirk Session and Financial Board

Ann Gray Session Clerk

Loe McShane Treasurer

Strathbogie Drumblade Parish Church

Notes to the Accounts

For the year ended 31 December 2025

1 Trustee Remuneration and Related Party Transactions

During the year 3 trustee received reimbursement of expenses incurred totalling £5,173

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 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
Fabric Fund	25000				25000
General Fund	15594	51718	62970	0	4342
	40594	51718	62970	0	29342
Restricted funds					
Flower Fund	454	0	494	0	-40
	454	0	494	0	-40
Endowment Fund					
Bander Trust	1000	0	0	0	1000
	1000	0	0	0	1000
Total funds	42048	51718	63464	0	30302

Purposes of Designated Fund

Fabric Fund: The trustees have set aside funds for the maintenance of the church property.

General Fund: This is for general use of the church.

Purposes of Restricted Fund

Flower Fund: This is a fund to provide flowers for display during services of worship.

Purposes of Endowment Funds

Bander Trust: This is in conjunction with the Flower Fund, only the revenue can be expended.

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	2024
WFO Scheme (Non Gift Aid)	9357			9357	5806
Gift Aid Donations	23627			23627	22122
Tax Recovered on Gift Aid Donations	5709			5709	5904
Ordinary Offerings	2397			2397	2678
Flower Fund				0	120
Other Offerings, Donations Etc	672			672	4466
Fund Raising	2538			2538	0
	44300	0	0	44300	41096

3 Analysis of Donations

WFO Scheme (Non Gift Aid)	9357			9357	5806
Gift Aid Donations	23627			23627	22122
Tax Recovered on Gift Aid Donations	5709			5709	5904
Ordinary Offerings	2397			2397	2678
Flower Fund				0	120
Other Offerings, Donations Etc	672			672	4466
Fund Raising	2538			2538	0
	44300	0	0	44300	41096

Strathbogie Drumblade Parish Church

Notes to the Accounts

For the year ended 31 December 2025

4 Analysis of Payments

Costs of Generating Funds

Offering Envelopes	179		179	193
Stewardship Campaign	0		0	0
	<u>179</u>		<u>179</u>	<u>193</u>

Charitable Activities

Giving to Grow Contribution	29152		29152	15173
Presbytery Dues	1714		1714	1338
Minister's Expenses	176		176	0
Locum Salary	2361		2361	13697
Other salary costs	4580		4580	3083
Fabric Repairs & Maintenance	7784		7784	5902
Heat & Light	5289		5289	5565
Insurance	3498		3498	3165
Council Tax	2205		2205	0
Church Office Expenses	604		604	501
Advertising	385		385	657
Organ & Music	906		906	740
Donations	903		903	2914
Flower Expenses		494	494	614
Other expenses	1685		1685	1791
Finance Charges	0		0	900
Organ Supply	0		0	0
Pulpit Supply	0		0	495
	<u>61242</u>	<u>494</u>	<u>0</u>	<u>61736</u>
				<u>56535</u>

Governance Costs

Capitations Fees	544		544	420
Independent Examiner's Fee	1005		1005	948
	<u>1549</u>	<u>0</u>	<u>0</u>	<u>1368</u>

Total

	<u>62970</u>	<u>494</u>	<u>0</u>	<u>63464</u>
				<u>58096</u>

5 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, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856

6 Collections for Third Parties

	2025	2024
	£	£
Christian Aid	703	1714
Baby Bank Huntly		400
Embrace The Middle East		300
Gordon Rural Action		100
The Valarie Taylor Trust		100
Moderators Challenge		100
Kerians Legacy		100
Guide Dogs Scotland		100
Moray Reachout	100	
MacDuff Lifeboat	100	
	<u>903</u>	<u>2914</u>

7 Format of Accounts

It should be noted that the accounts incorporate the Church & Guild.

APPENDIX

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

	2025 £	2024 £
<u>CAPITAL</u>		
Credit Balances held at 31 December at cost		
Market Value of Balances at 31 December at cost		
<u>CAPITAL II</u>		
Credit Balances held at 31 December at cost	48003	48003
Market Value of Balances at 31 December at cost	57396	55347
<u>REVENUE</u>		
Credit Balance at 31 December	4494	2339
<u>REVENUE II</u>		
Credit Balance at 31 December		
<u>TEMPORARY ACCOUNT</u>		
Debit Balance at 31 December	0	0