

THE CHURCH OF SCOTLAND
STRATHBOGIE DRUMBLADE CHURCH
HUNTLY



RECEIPTS AND PAYMENTS ACCOUNTS 2023

Congregation No. 331958

Scottish Charity No. SC000534

TRUSTEES' ANNUAL REPORT

Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

Since May 2018, the church has been administered in accordance with the 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 Presbytery. During a vacancy an Interim Moderator, appointed by Presbytery, assumes the powers and responsibilities of the Minister in terms of the Board of Trustees and in the business of the Session.

Organisational Structure

The Kirk Session meets nine times per 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 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. Strathbogie Drumblade congregation has ecumenical ties with Huntly Carinie Glass (Church of Scotland), St Margaret's (Roman Catholic) and Christ Church (Scottish Episcopal) congregations.

Morning Worship is held on Sundays at 10-30 am. At present, there are no designated children or teenage learning groups but the service includes an all-age reflection aimed at our younger attenders who are present with families. Full All-Age services are held throughout the year including Christmas Eve, Harvest Sunday, Palm Sunday, Easter Sunday and when there is a Baptism where children and youth are involved as much as possible. Crèche facilities are also available. Church volunteers provide private transport to enable those challenged by mobility to attend Sunday worship. Our monthly communion which is offered on the first Sunday of the month using a shortened liturgy will be offered again starting January 2024 having previously been suspended due to health and safety concerns about Covid. We continue to offer the Sacrament of Holy Communion in May and November when the full liturgy is used with over 110 attending in November 2023.

After worship, fellowship and hospitality are offered in the Church Hall. Various special services take place throughout the year including:

- Thinking Day Service in February which involves Guide, Brownie, Scout and Cub leaders and young people, working together with the minister to devise and lead the 10.30 am service.
- Harvest Thanksgiving Service during which an offering is taken for a designated charity – in 2023, this was local Baby Bank.
- Remembrance Sunday Service which is held, year about, between the two Huntly Church of Scotland congregations and involves Ex-Servicemen and women, the Huntly Pipe Band, the Community Council and the Uniformed Organisations – it was held in Strathbogie Drumblade in 2022 with over 230 attending.
- Early Christmas Eve Service aimed at participative all-age worship which in 2022 attracted over 90 children, young people and adults.

The Guild has changed to meeting in the afternoon of every second Monday of the month from September to April. This has increased numbers significantly from the evening meetings. Our branch supports national Guild Projects and has a twinning with another Guild branch in Elgin.

Pastoral Care is administered by the Locum 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.

There are Monthly Services in two local Care Homes, the third one having closed in March 2023. The Locum 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. It is also an opportunity to visit in their rooms those unable to attend the worship. Special Services throughout the year included the Annual All Souls Evening Bereavement Service for the local community to remember those who have lost loved ones especially in the past year and the hosting of An Ecumenical World Day of Prayer Service with participants from four local churches. The church also takes part in Racial Justice Sunday and Creation Sunday and reflects regularly on issues of Justice, Peace and Climate Change.

Both the local Primary School and the Secondary School chose to come to Strathbogie Drumblade for their Christmas services. The Locum Minister worked with staff and pupils in both schools to enable the services to be jointly devised and led mainly by pupils. Both services were very well attended not only by the schools but also by family and friends of 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. We continue to follow Covid 19 guidelines for health, safety and hygiene with enhanced cleaning procedures undertaken by the Church Officer and his wife.

The congregation supports the local Foodbank and the local Baby Bank intimating each Sunday what is needed and reminding members where they can donate. Our Advent Appeal was for the Baby Bank with members contributing both items and money at a time when young families were struggling with the costs of Christmas.

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

- Guild – for its local, national, overseas projects
- Church – fabric purposes, and / or disaster relief,

Achievements and Performance

2023 found the congregation continuing to operate with the after effects of Covid restrictions. Our most important achievements were:

- Continuing to keep contact and connection with our members of all ages especially with those who have no online presence and with our younger parents, teenagers and children. Elders and members with appropriate skills and resources helped others to further develop their ability to use email and zoom.
- Building on our telephone networks for Pastoral Care and finding new ways to let folk know we are thinking of them.
- Continuing in liaison with the editor of the weekly Huntly Express local newspaper, contribution to 'A Time for Reflection' - a half page column written by a rota of ecumenical clergy - to provide spiritual and ethical reflection for the wider community throughout the year.
- Holding Joint Office Bearer Meetings with Huntly Cairnie Glass congregation as well as Gordon Presbytery Planning Team as we continue to work towards a Deferred Union on the retiring of the minister of Huntly Cairnie Glass.
- Initiating Family Ceilidhs as a way to provide a connection in the community especially for families. These are held in the town hall and raise funds for the church.
- Initiating a 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/coffee and 'a fine piece'.
- Maintaining our faith, our energy, our mission and our good spirit as the congregation entered a third year of being vacant with only part-time paid ministry.

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 surplus of £6737.00, inclusive of a part transfer of £2706.00.

On reflecting on the 2023 Annual Accounts, the following observations are applicable:

Overall Receipts show an improvement from last year, with regular Church Giving on a 'similar and acceptable basis'. Funds raised on behalf of the Church, by Members, greatly helped our financial wellbeing.

Expenditure overall was broadly in line with the previous year, with Fabric, Repairs and Maintenance at a lower level, plus a reduction in our 'Contribution to Funding' to the Church of Scotland. An area to highlight is Heat and Light which has increased by 54% on a comparative basis. With the UK Governmental Policy, and the current market conditions, it would be indicative to state the Church will incur higher energy charges throughout 2024.

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 £132,432.00. In addition, there is an Endowment Fund, named The Brander Trust, where the value is shown as £1000.00.

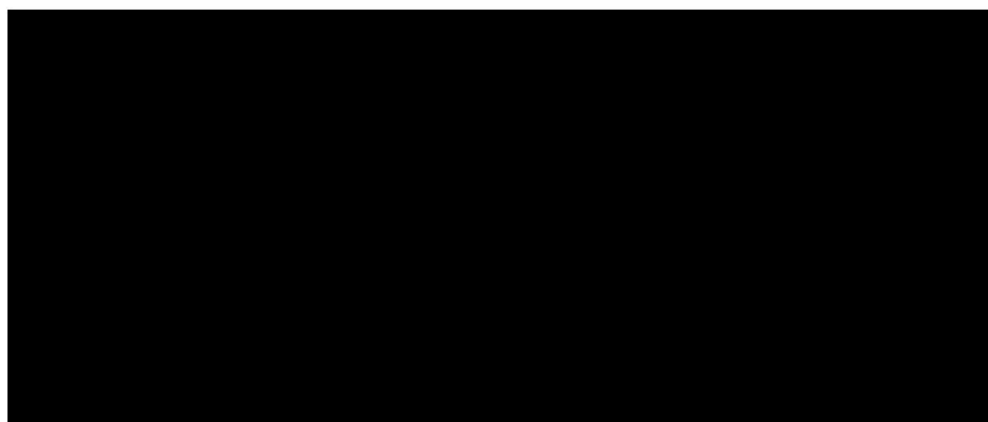
STATED RESERVE POLICY

It continues to be the policy of the Treasurer, supported by the 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 Holdings 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,



Strathbogie Drumblade Parish Church
Independent Examiner's Report to the Trustees
Year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 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) (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.

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

Date: 15 March 2024.

Strathbogie Drumblade Parish Church
Receipts and Payments Account
Year ended 31 December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
<u>Receipts</u>						
Donations	3	46381	0	0	46381	42690
Legacies					0	0
Activities for Generating Funds					0	0
Bank & Deposit Interest		552			552	85
Investment income		2700			2700	2375
		<u>49633</u>	<u>0</u>	<u>0</u>	<u>49633</u>	<u>45150</u>
Rental of Premises		1165			1165	100
Grants					0	0
Receipts from General Trustees					0	0
Guild Donation					0	0
Other Receipts					0	0
Transfer from Consolidated Fabric Fund		2706			2706	2454
Funerals & Weddings		1900			1900	2440
National Giving Day					0	0
Other Receipts					0	0
<u>Total Receipts</u>		<u>55404</u>	<u>0</u>	<u>0</u>	<u>55404</u>	<u>50144</u>
<u>Payments</u>						
	4					
Costs of generating funds		193	0	0	193	229
Charitable activities		47276	68	0	47344	56904
Governance costs		1130	0	0	1130	870
Purchase of Investments		0	0	0	0	0
<u>Total Payments</u>		<u>48599</u>	<u>68</u>	<u>0</u>	<u>48667</u>	<u>58003</u>
Excess of Receipts over Payments		6805	-68	0	6737	-7859
Transfers between funds					0	0
Investments Sold					0	0
Excess of Payments Over Receipts for Year		<u>6805</u>	<u>-68</u>	<u>0</u>	<u>6737</u>	<u>-7859</u>

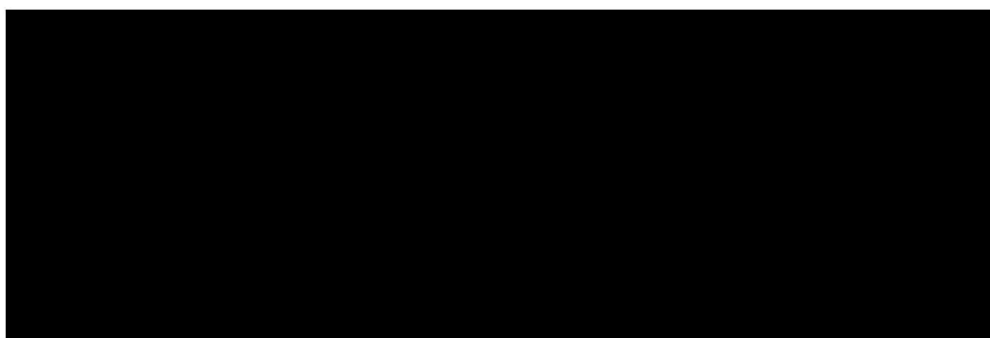
Strathbogie Drumblade Parish Church

Statement of Balances

At 31 December 2023

	Unrestricted	Restricted	Endowment	Total	2022
<u>Bank & Deposit Balances</u>	£	£	£	£	£
Balances as at 1 January 2023	33379	1136	1000	35515	43374
Excess of Payments Over Receipts for the year	6805	-68	0	6737	-7859
Transfer	0			0	0
Bank & Deposit balances carried forward	40184	1068	1000	42252	35515
Investments at market Value					
Church of Scotland Growth Fund Cost (£32856)	58300			58300	54000
Church of Scotland Income Fund Cost (£26304)	32880			32880	31680

The accounts were approved by the Kirk Session and Financial Board on
For and on Behalf of the Kirk Session and Financial Board



Strathbogie Drumblade Parish Church

Notes to the Accounts

For the year ended 31 December 2023

1 Trustee Remuneration and Related Party Transactions

During the year 2 trustee received reimbursement of expenses incurred totalling £13,022

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 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Unrestricted Funds					
Fabric Fund	25000				25000
General Fund	8379	55404	48599	0	15184
	33379	55404	48599	0	40184
Restricted funds					
Flower Fund	1136	0	68	0	1068
	1136	0	68	0	1068
Endowment Fund					
Bander Trust	1000	0	0	0	1000
	1000	0	0	0	1000
Total funds	35515	55404	48667	0	42252

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 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	2022
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3 Analysis of Donations

WFO Scheme (Non Gift Aid)	5466		5466	5229
Gift Aid Donations	24172		24172	25655
Tax Recovered on Gift Aid Donations	6395		6395	7587
Ordinary Offerings	3090		3090	2550
Flower Fund	1095		1095	240
Other Offerings, Donations Etc	6163		6163	1429
Restricted Donation	0		0	0
	46381	0	46381	42690

Strathbogie Drumblade Parish Church**Notes to the Accounts****For the year ended 31 December 2023****4 Analysis of Payments****Costs of Generating Funds**

Offering Envelopes	193			193	229
Stewardship Campaign	0			0	0
	<u>193</u>			<u>193</u>	<u>229</u>

Charitable Activities

Giving to Grow Contribution	18423			18423	22189
Presbytery Dues	0			0	274
Minister's Expenses	0			0	0
Locum Salary	10918			10918	10927
Other salary costs	2626			2626	2339
Fabric Repairs & Maintenance	947			947	7780
Heat & Light	3493			3493	2269
Insurance	3300			3300	3036
Church Office Expenses	336			336	363
Advertising	967			967	688
Organ & Music	914			914	723
Donations	2882			2882	3540
Flower Expenses		68		68	732
Other expenses	2028			2028	1168
Finance Charges	367			367	806
Organ Supply	0			0	70
Pulpit Supply	75			75	0
	<u>47276</u>	<u>68</u>	<u>0</u>	<u>47344</u>	<u>56904</u>

Governance Costs

Capitations Fees	224			224	0
Independent Examiner's Fee	906			906	870
	<u>1130</u>	<u>0</u>	<u>0</u>	<u>1130</u>	<u>870</u>

Total

<u>48599</u>	<u>68</u>	<u>0</u>	<u>48667</u>	<u>58003</u>
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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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032

6 Collections for Third Parties**2023****2022****£****£**

Christian Aid	1227	650
Ukraine Appeal		2580
Childrens Charity	200	200
BEAT Church of Scotland		110
Baby Bank Huntly	200	
Refugee & Asylum Seekers Aberdeenshire	1005	
Scottish Air Ambulance	50	
Church of Scotland Starchild	200	
	<u>2882</u>	<u>3540</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**

	2023	2022
	£	£
<u>CAPITAL</u>		
Credit Balances held at 31 December at cost	<hr/>	<hr/> 18370
Market Value of Balances at 31 December at cost	<hr/>	<hr/> 27318
<u>CAPITAL II</u>		
Credit Balances held at 31 December at cost	<hr/> 48003	<hr/> 22773
Market Value of Balances at 31 December at cost	<hr/> 53726	<hr/> 20215
<u>REVENUE</u>		
Credit Balance at 31 December	<hr/> 2240	<hr/> 2991
<u>REVENUE II</u>		
Credit Balance at 31 December	<hr/>	<hr/> 6343
<u>TEMPORARY ACCOUNT</u>		
Debit Balance at 31 December	<hr/> 0	<hr/> 0