

**THE CHURCH OF SCOTLAND
STRATHBOGIE DRUMBLADE CHURCH
HUNTLY**



RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No. 331958

Scottish Charity No. SC000534

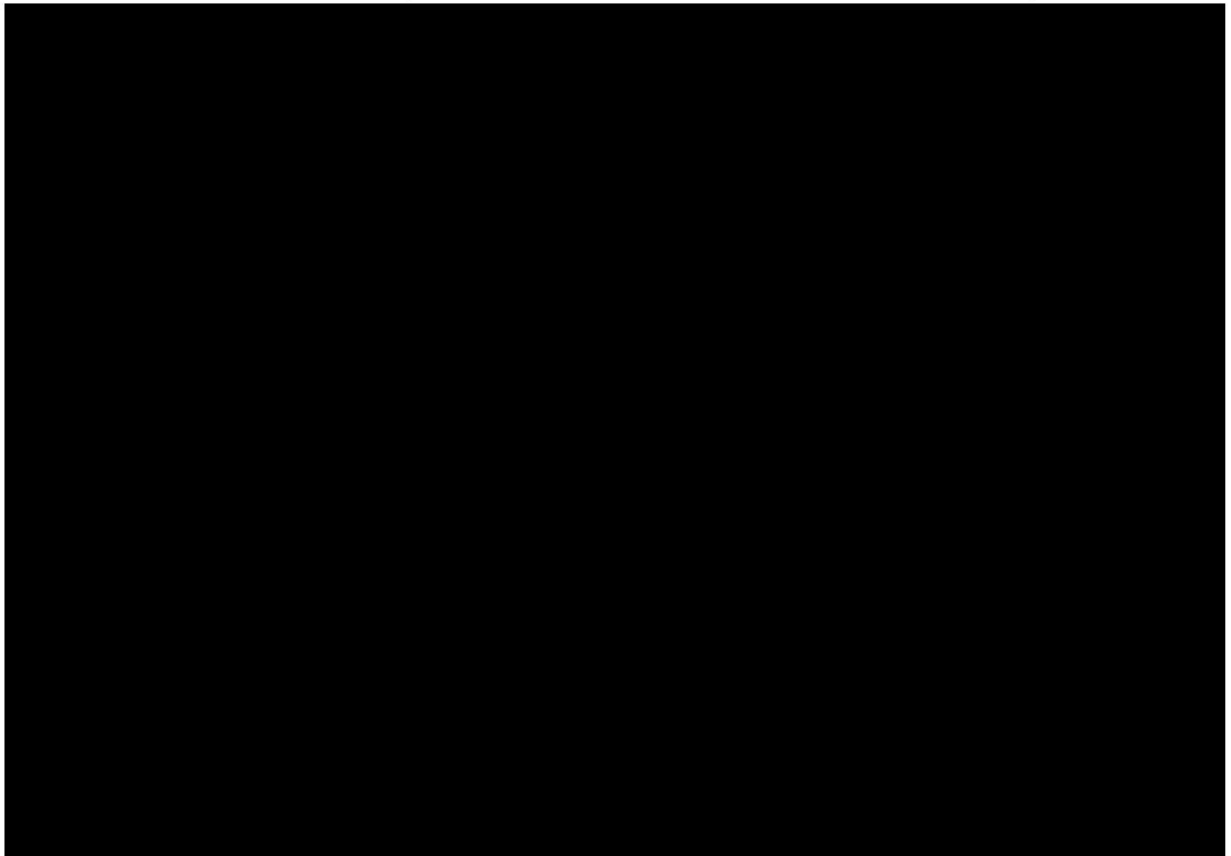
Reference and Administrative Information

Charity Name: Strathbogie Drumblade Church of Scotland, Huntly

Charity Registration Number: SC000534

Congregational Reference Number: 331958

Contact Address:



On behalf of:

Messrs Gardner and Partners, Chartered Accountants,
19 Commerce St, Inch.

Bankers: Royal Bank of Scotland, High St, Inverurie.

TRUSTEES' ANNUAL REPORT

Year Ended 31 December 2024

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 within the Sanctuary itself in a designated area. 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 was resumed post Covid in January 2024. We continue to offer the Sacrament of Holy Communion in May and November when the full liturgy is used with around 90-100 attending.

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.
- 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 with over 230 attending: it was held in SD this year.
- Early Christmas Eve Service aimed at participative all-age worship which in 2024 attracted a considerable number of children and adults.

The Guild has changed to meeting 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 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 the two Huntly Care Homes. 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 an 'Should Auld Acquaintance Be Forgot' act of worship and fellowship to remember those who have lost loved ones especially in the past year. An Ecumenical World Day of Prayer Service with participants from four local churches takes place and next year 2025 will be the turn of SD to host. The church also takes part in Racial Justice Sunday and Creation Time 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 usually works with staff and pupils in both schools to enable the services to be jointly devised and led mainly by pupils. The Primary service was very well attended by pupils and their families but the Secondary Service was held in school as due to health issues the Locum was unable to go into school to work with pupils in the run up to Christmas.

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. Post Covid we adhere strictly to national guidelines for health, safety and hygiene in public buildings.

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

2024 found the congregation continuing to operate in a vacancy period. Our most important achievements were:

- Maintaining energy, faith, mission and focus in this a fifth year of vacancy while continuing to engage with the Presbytery's Planning and Deployment Committee and Vacancy Procedure Committee, and also with our sister, congregation, Huntly Cairnie Glass in respect of the Deferred Union.
- Continuing to keep contact and connection with our members of all ages through visits including the delivery of church flowers, telephone calls, emails, and the sharing of pastoral information with the Locum.
- Holding 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.
- Developing 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/coffee and 'a fine piece'.
- Continuing reach out to families and children in special All-Age services and events.

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 9944.00. However, after a part transfer of 2240.00, and a Legacy of 7500.00, we finished on an overall deficit of 204.00.

On reflection on the 2024 Annual Accounts, the following observations are relevant.

Overall Receipts show a reduction from the previous year, despite regular Church giving.

Expenditure was broadly in line with expectation, but two items of costs show a substantial increase, namely Repairs and Maintenance, as well as Heat and Light. It would appear that the 2025 year will also incur a far higher cost element for 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 138028. 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 member 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 'upmost 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,

Joint Session Clerk

Date 24/2/25

Joint Session Clerk

Date

Strathbogie Drumblade Parish Church
Independent Examiner's Report to the Trustees
Year ended 31 December 2024

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) (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.

Date: 08 May 2025

Strathbogie Drumblade Parish Church**Receipts and Payments Account****Year ended 31 December 2024**

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>						
Donations	3	41296	0	0	41296	46381
Legacies					0	0
Activities for Generating Funds					0	0
Bank & Deposit Interest		706			706	552
Investment income		3150			3150	2700
		<u>45152</u>	<u>0</u>	<u>0</u>	<u>45152</u>	<u>49633</u>
Rental of Premises		1080			1080	1165
Grants					0	0
Receipts from General Trustees					0	0
Guild Donation					0	0
Other Receipts					0	0
Transfer from Consolidated Fabric Fund		2240			2240	2706
Funerals & Weddings		1920			1920	1900
National Giving Day					0	0
Legacy		7500			7500	0
<u>Total Receipts</u>		<u>57892</u>	<u>0</u>	<u>0</u>	<u>57892</u>	<u>55404</u>
<u>Payments</u>						
Costs of generating funds	4	193	0	0	193	193
Charitable activities		55921	614	0	56535	47344
Governance costs		1368	0	0	1368	1130
Purchase of Investments		0	0	0	0	0
<u>Total Payments</u>		<u>57482</u>	<u>614</u>	<u>0</u>	<u>58096</u>	<u>48667</u>
Excess of Receipts over Payments		410	-614	0	-204	6737
Transfers between funds					0	0
Investments Sold					0	0
Excess of Payments Over Receipts for Year		<u>410</u>	<u>-614</u>	<u>0</u>	<u>-204</u>	<u>6737</u>

Strathbogie Drumblade Parish Church

Statement of Balances

At 31 December 2024

	Unrestricted	Restricted	Endowment	Total	2023
	£	£	£	£	£
Bank & Deposit Balances					
Balances as at 1 January 2024	40184	1068	1000	42252	35515
Excess of Payments Over Receipts for the year	410	-614	0	-204	6737
Transfer	0			0	0
Bank & Deposit balances carried forward	<u>40594</u>	<u>454</u>	<u>1000</u>	<u>42048</u>	<u>42252</u>
Investments at market Value					
Church of Scotland Growth Fund Cost (£32856)	<u>63800</u>			<u>63800</u>	<u>58300</u>
Church of Scotland Income Fund Cost (£26304)	<u>33180</u>			<u>33180</u>	<u>32880</u>

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 *6th May 2025*

Treasurer *6TH MAY 2025*

Strathbogie Drumblade Parish Church
Notes to the Accounts
For the year ended 31 December 2024

1 Trustee Remuneration and Related Party Transactions

During the year 2 trustee received reimbursement of expenses incurred totalling £16,092

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 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
Fabric Fund	25000				25000
General Fund	15184	57892	57482	0	15594
	40184	57892	57482	0	40594
Restricted funds					
Flower Fund	1068	0	614	0	454
	1068	0	614	0	454
Endowment Fund					
Bander Trust	1000	0	0	0	1000
	1000	0	0	0	1000
Total funds	42252	57892	58096	0	42048

Puposes 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	Restricted Funds	Endowment Funds	Total	
2024	2024	2024	2024	2023

3 Analysis of Donations

WFO Scheme (Non Gift Aid)	5806		5806	5466
Gift Aid Donations	22122		22122	24172
Tax Reccovered on Gift Aid Donations	5904		5904	6395
Ordinary Offerings	2678		2678	3090
Flower Fund	120		120	1095
Other Offerings, Donations Etc	4666		4666	6163
Restricted Donation	0		0	0
	41296	0	41296	46381

Strathbogie Drumblade Parish Church
Notes to the Accounts
For the year ended 31 December 2024

4 Analysis of Payments

Costs of Generating Funds

Offering Envelopes	193			193	193
Stewardship Campaign	0			0	0
	193			193	193

Charitable Activities

Giving to Grow Contribution	15173			15173	18423
Presbytery Dues	1338			1338	0
Minister's Expenses	0			0	0
Locum Salary	13697			13697	10918
Other salary costs	3083			3083	2626
Fabric Repairs & Maintenance	5902			5902	947
Heat & Light	5565			5565	3493
Insurance	3165			3165	3300
Church Office Expenses	501			501	336
Advertising	657			657	967
Organ & Music	740			740	914
Donations	2914			2914	2882
Flower Expenses		614		614	68
Other expenses	1791			1791	2028
Finance Charges	900			900	367
Organ Supply	0			0	0
Pulpit Supply	495			495	75
	55921	614	0	56535	47344

Governance Costs

Capitations Fees	420			420	224
Independent Examiner's Fee	948			948	906
	1368	0	0	1368	1130

Total

57482	614	0	58096	48667
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5 Minister's Stpend

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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

6 Collections for Third Parties

	2024	2023
	£	£
Christian Aid	1714	1227
Childrens Charity		200
Baby Bank Huntly	400	200
Refugee & Asylum Seekers Aberdeenshire		1005
Scottish Air Ambulance		50
Church of Scotland Starchild		200
Embrace The Middle East	300	
Gordon Rural Action	100	
The Valarie Taylor Trust	100	
Moderators Challenge	100	
Kerians Legacy	100	
Guide Dogs Scotland	100	
	2914	2882

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

	2024 £	2023 £
<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	55347	53726
<u>REVENUE</u>		
Credit Balance at 31 December	2339	2240
<u>REVENUE II</u>		
Credit Balance at 31 December	_____	_____
<u>TEMPORARY ACCOUNT</u>		
Debit Balance at 31 December	0	0