

Birse & Feughside Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS For year ended 31st December 2025

Congregation No: 321943

Charity No: SC018517

Reference and Administrative Information

Charity Name: Birse & Feughside Church of Scotland
Charity Registration Number: SC018517
Congregation Reference No: 321943
Contact Address: Lochanside,
Aboyne,
Aberdeenshire
AB34 5BQ

Trustees: Kirk Session Members

Rev Amy Pierce (until 31/8/25)
Nancy Davidson
Andrew Douglas
Donald Farquharson
Jean Haslam
John Hector
Ann Horsfall
Malcolm Littlejohn
Sheena Littlejohn
Maureen McLellan
Roger Ramshaw
Susan Zappert

During the year our minister demitted her charge due to ill health.

Principal Office-bearers

Moderator: Rev Amy Pierce
Session Clerk: Malcolm Littlejohn
Church Treasurer: Susan Zappert

Independent Examiner

Mrs Catherine Nichols,
Westerton Steading,
Dess,
Aboyne

Bankers

Virgin Money Bank,
Carden Place,
Aberdeen

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Certain responsibilities are delegated to the Property Committee as appropriate. The Kirk Session meets 7 times a year and is responsible for spiritual affairs within the church.

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.

Objectives

The vision of Birse and Feughside Church is "to be a sustainable rural congregation with a long-term future". Our objective is "to be a Community church where all are welcome and everyone is needed."

Activities

Weekly worship takes place at 11am on Sunday mornings in the Church building, and there are activities for children and young people (Junior Church) during the service in term time. We have additional worship services during Holy Week, a Church Breakfast on Easter Sunday before worship, and services on Christmas Eve and Christmas Day. In addition, this year we held a Christmas remembrance service.

We have a small Choir who lead the singing during worship, help us to learn new songs, and occasionally sing a choir item. This group have enjoyed meeting together to practice on Sunday mornings, and have also helped our congregational singing.

We serve refreshments after the Worship Service on Sunday mornings. This time together to share fellowship together is very important to our congregation.

During 2025 our minister had to demit her charge due to ill health and we have greatly appreciated the assistance of a succession of retired ministers and local volunteers to lead the Sunday services.

Our Pastoral Care Team meets regularly throughout the year to support one another and communicate about pastoral needs within our congregation and surrounding communities. There are six members of

this team, each of them maintaining contact with and offering support to a wide range of people. Much of the work undertaken by the team is by nature confidential, and so not seen by others, but it is extremely valuable

Finzean Primary School visits the church for assemblies from time to time.

Our ukulele group has been meeting each week in the church since 2015 and has grown to number some 40-45 players. The group visits local care homes, day care meetings and charity events to provide entertainment. Where the group receives any donations, these are passed on to the church or to local charities.

The Deeside Orchestra come to our church for an annual autumn concert and the Aboyne Festival hold events during the summer.

The monthly newsletter is produced with information about activities, services and forthcoming events, as well as reflections from church members. The newsletter is circulated by email and also available as a hard copy in the church. The church has a website which incorporates community news.

Achievements and Performance

Worship is well attended, given the number of people living in our parish, and most of the worshipping congregation stay after the service to spend time together over refreshments. The congregation enjoy being together, and shared meals, such as the Easter breakfast were highlights of the past year.

Given the size of our congregation, a large number of people participate in helping to lead the worship service in different ways. In addition to our organist, we have regular violin accompaniment, and the choir, providing music. Some of our musicians also write songs for us.

Members of the congregation read the Bible reading, lead prayers, and sometimes give a children's talk or sermon. One of our elders prepares the powerpoint for the service in advance, and mans the desk on Sunday mornings.

Our Junior Church has four regular leaders, and some of our older young people also help out as leaders from time to time. In addition, we have a Messy Church event in May.

Our Christmas Eve services this year were both very busy, and it was a special time to celebrate with our community, with all the ages together. Serving drinks beforehand gave people time to connect with friends and neighbours and created a welcoming atmosphere.

We continue to collect food and other necessities for Aberdeenshire South Foodbank. The congregation have enthusiastically supported this effort, and now we are able to deliver a box of supplies to the Foodbank every couple of weeks.

Over the Christmas period Church members contributed shoe boxes of gifts for the Blythwood Care appeal, Christmas gifts for local children and young people to be distributed by the Salvation Army in Aberdeen, and financial gifts to local charities. In addition, Christmas gifts, donated by the congregation, were distributed by Abernecessities in Westhill.

Financial Review

Principal sources of income include weekly offerings, through open plate and Freewill envelopes. Monthly standing orders and associated Gift Aid claims make up a large proportion of our income. We held fund-raising events during the year once this was possible.

Reserves Policy

It is the Trustees' policy to hold reserves of at least six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £32,593 of which £541 had been designated for fabric fund and £1,137 for children's activities. The remaining balance of £30,915 represents nearly twelve months of expenditure however, the Trustees plan to transfer some funds to the Fabric account.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 Kirk Session 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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 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,

Signed M Littlejohn

M Littlejohn

Session Clerk

Date ...4th March 2026.....

Birse & Feughside Parish Church

SC018517

Independent Examiner's Report to the Trustees of Birse & Feughside Parish Church

I report on the accounts of the charity for the year ended 31st December 2025.

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 [other than disclosed below*]

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.

Name: Mrs Catherine Nichols

Address: Westerton Steading, Dess, Aboyne

Signed: **Catherine Nichols**

Date: **5th March 2026**

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

Birse & Feughside 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	32,732.57	0.00		32,732.57	36,108.33
Legacies		2,000.00			2,000.00	0.00
Central Funds Interest		2,542.23			2,542.23	2,783.26
Activities for Generating Funds		284.00			284.00	784.00
Bank & Deposit Interest		0.00			0.00	63.40
Fabric Fund		0.00			0.00	0.00
Sunday School Fund		0.00			0.00	0.00
<u>Total Receipts</u>		<u>37,558.80</u>	<u>0.00</u>	<u>0.00</u>	<u>37,558.80</u>	<u>39,738.99</u>
<u>Payments</u>						
Costs of generating funds		80.12			80.12	77.04
Charitable activities		33,381.15	454.64		33,835.79	34,096.97
Governance costs		0.00			0.00	0.00
<u>Total Payments</u>	4	<u>33,461.27</u>	<u>454.64</u>	<u>0.00</u>	<u>33,915.91</u>	<u>34,174.01</u>
<u>Excess of Receipts over Payments for the year</u>	1	<u>4,097.53</u>	<u>-454.64</u>	<u>0.00</u>	<u>3,642.89</u>	<u>5,564.98</u>

Birse & Feughside Parish Church
Statement of Balances

At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balance</u>						
Bank & deposit balances brought forward		75,933.30	454.64		76,387.94	70,822.96
 Movement in year:						
Excess of Receipts over Payments for the year.		4,097.53	-454.64		3,642.89	5,564.98
 Bank & deposit balances carried forward		<u>80,030.83</u>	<u>0.00</u>		<u>80,030.83</u>	<u>76,387.94</u>
 <u>Investments at market value</u>						
Church of Scotland Growth Fund (cost £ 1942.26)		<u>26,625.60</u>			<u>26,625.60</u>	<u>24,690.60</u>

The accounts were approved by the Kirk Session on 4th March 2026

For and on behalf of the Kirk Session

Signed M Littlejohn

Session Clerk

Date 4th March 2026

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Birse & Feughside Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £279.00

2 Movement in Funds

	At 1 Jan 2025	Receipts	Payments	Transfers	At 31 Dec 2025
Unrestricted funds					
Designated Fabric Fund	1,093.40	44.23	4,596.64	4,000.00	540.99
Designated Sunday School Fund	1,096.79	0.00	0.00	40.00	1,136.79
General Fund	28,280.71	35,539.02	28,864.63	-4,040.00	30,915.10
Church of Scotland Deposit - General	44,462.40	1,975.55			46,437.95
Church of Scotland Deposit - Fabric	1,000.00				1,000.00
	<u>75,933.30</u>	<u>37,558.80</u>	<u>33,461.27</u>	<u>0.00</u>	<u>80,030.83</u>
Restricted funds					
Kenyan Twinning Fund	<u>454.64</u>	<u>0.00</u>	<u>454.64</u>		<u>0.00</u>
Endowment funds	<u>NONE</u>				
Total funds	<u><u>76,387.94</u></u>	<u><u>37,558.80</u></u>	<u><u>33,915.91</u></u>	<u><u>0.00</u></u>	<u><u>80,030.83</u></u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

Purpose of Restricted Funds

The balance of the Kenyan fund was unable to be passed to the Church in Kenya, so with the permission of the donors, the balance was passed to the Moderator's Appeal of the Church of Scotland.

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations						
FWO Scheme (non Gift Aid)		2,690.00			2,690.00	3,030.10
Gift Aid Donations		19,270.63			19,270.63	23,348.00
Tax Recovered on Gift aid Donations		6,782.22			6,782.22	5,321.21
Special Collections		561.62			561.62	295.90
Ordinary Offerings (Open Plate)		1,104.90			1,104.90	1,208.50
Other Offerings, Donations etc.	5	2,323.20	0.00		2,323.20	2,904.62
		<u>32,732.57</u>	<u>0.00</u>	<u>0.00</u>	<u>32,732.57</u>	<u>36,108.33</u>
4 Analysis of Payments						
Cost of generating funds						
Investment Managers' fees						
Offering envelopes		80.12			80.12	77.04
		<u>80.12</u>	<u>0.00</u>	<u>0.00</u>	<u>80.12</u>	<u>77.04</u>
Charitable activities						
Ministries & Mission allocation		15,123.00			15,123.00	10,738.00
Presbytery dues		1,573.00			1,573.00	1,325.00
Minister's Travel & Telephone		1,239.00			1,239.00	1,272.00
Pulpit supply		-1,422.25			-1,422.25	2,521.25
Other staffing costs		0.00			0.00	0.00
Fabric repairs & maintenance		4,596.64			4,596.64	2,394.99
Council Tax		3,433.86			3,433.86	3,147.28
Heat and light		3,855.83			3,855.83	6,975.48
Insurance		1,990.96			1,990.96	1,831.34
Church office expenses		485.62			485.62	573.19
Organ & music		0.00			0.00	0.00
Messy Church		0.00			0.00	66.87
Printing, stationery and postage		-26.15			-26.15	969.31
Special collections		425.00	454.64		879.64	0.00
Other expenses		1,998.14			2,106.64	2,282.26
		<u>33,272.65</u>	<u>454.64</u>	<u>0.00</u>	<u>33,835.79</u>	<u>34,096.97</u>
Governance costs						
Independent examiner's fees		0.00			0.00	0.00
Expense of Nominating Committee		0.00			0.00	0.00
		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Other payments						
Purchase of assets						
Purchase of investments		None				
		<u>None</u>	<u></u>	<u></u>	<u></u>	<u></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.

	2025 £	2024 £
6. Collections for Third Parties		
AberNecessities	100.00	98.64
Save The Children	125.00	
Moderator's Challenge	454.64	
Christian Aid		
Seed Box	100.00	98.63
South Aberdeenshire Foodbank	100.00	98.63
	879.64	295.90

Birse & Feughside Parish Church
Appendix

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

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Consolidated Fabric Fund 1 at Cost	53,107.45	53,107.45
Consolidated Fabric Fund 1 Market Value	<u>59,151.40</u>	<u>58,351.96</u>
<u>REVENUE ACCOUNT</u>	£	£
Fabric Fund - Revenue	<u>19,065.59</u>	<u>16,233.30</u>
<u>TEMPORARY ACCOUNT re Finzean Manse</u>	£	£
Balance at 31st Dec	<u>-166.60</u>	<u>0.00</u>