

Scottish Episcopal Church – Diocese of Brechin

St Drostans Episcopal Church: Tarfside
Know as; St Drostans Church and Lodge Tarfside
Scottish Charity Number: SC007239

Report of the Trustees for the year ending 31st August 2024

The trustees present their annual report together with their financial statements for the year 2022 to 2023.

Address of Principal office

C/o; Secretary/Treasurer.

4, St Michaels Road, Newtonhill, Stonehaven, AB39 3RW

Current Trustees

A Management Committee of Trustees consisting of the following members administers the charity;

During 2023 - 2024 these were;

Priest in Charge/booking secretary - Rev Jane Nelson

Member - Rev Michael Turner

Member - Miss Sandra Guthrie (Resigned December 2023)

Member – Mr Kenneth Goddard

Member – Miss Susan Auld

Member – Mrs Lyn Marsh

Member - Mr Stuart Mitchell (from April 2024)

Member - Mrs Karen Mitchell (from April 2024)

Secretary/Treasurer - Mr Peter Nelson

Members of the Congregation appoint the trustees at an annual general meeting established by constitution and under the Canon Law of the Scottish Episcopal Church. There is no formal induction programme, but ongoing guidance is given to ensure that trustees are familiar with the Church's values, aims and responsibilities as designated trustees of a charity.

Structure and Governance

The Church of St Drostans is a church of the Scottish Episcopal Church, in full communion with the Anglican Church, and is a registered Scottish Charity (SC007239). The superior authority is the Bishop of Brechin.

The Trustees govern all of its affairs, and its constitutional form is that of an Unincorporated Association

The present constitution applies from 1st September 2009 and is available for inspection if required.

Charitable Purpose

The purpose is the advancement of religion. The principle activities include public worship in sacrament and prayer and the operation of a low cost self-catering lodge in the Church Grounds at Tarfside. This church hall, known as St Drostans Lodge is used to provide accommodation for groups and families wishing to visit Glen Esk, for the purpose of religious retreats, recreation and family visits.

It was a condition of funding support received from the Community Fund in 2002, that the Lodge is open to all, and this has been maintained, with visitors from many denominations, and of no particular faith, being welcomed. We have also welcomed children from socially deprived groups and special schools, and since the modifications made in 2002, less able persons have been able to use the Lodge.

The fees received from the use of the Lodge are the largest source of income, although donations and sales of books and postcards make a significant contribution to funds.

Activities and Achievements, and Future Plans

Parsonage issues:

Handover of Keys from the Guthrie Family was finally achieved on 31st October 2023 after many difficulties and much legal advice.

As it was a clear requirement of the Diocesan Property Trustees, we then proceeded towards openly marketing the Parsonage. During investigation of the Title Deeds it was discovered that there was a restriction on the sale of the Parsonage and Grounds in favour of the Dalhousie Estate, although after negotiations initiated by Bishop Andrew, the Estate agreed to remove these at our expense, (The "Reversion Process"). When this was completed, the various surveys required to produce a "Home Buyers" report were compiled and the Property was duly marketed.

The property insurance company increased premiums and set various inspection requirements due to the building being unoccupied, which have been complied with.

The Property was on market for 4 weeks at an asking price of £290,000.

It had received 3,062 internet views within these four weeks, and 306 people downloaded the schedule and home buyers report. There were seven viewings and four offers. The highest bidder offered £295,000, £5,000 above the asking price which was accepted, and our Solicitors were instructed to proceed with the sale.

Mr Kenneth Goddard (Trustee who had declared an interest at the last AGM) offered £250,000, (which was subject to a further property inspection). As this was by far the lowest bid, it was not accepted.

Since our acceptance of the offer, Mr Kenneth Alan-Goddard, (the same as above?) of The Old Post Office, Tarfside and Organisation "The Episcopal Church of Scotland" has applied to Historic Environment Scotland (HES) to have the Parsonage Listed.

Although HES have agreed that Mr Goddard was not acting on behalf of our Church, and it was likely to be a tactic to disrupt the sale, they appear to have a duty to investigate whether the Parsonage is suitable for listing. This may take between 6 and 12 months to complete! Naturally the successful bidders are considering what financial implications such a listing may have on their purchase, and the St Drostan's Trustees have agreed that we may need to negotiate on Price.

This delay will have a significant effect of on-going legal costs, insurance, electricity, heating oil and rates over the next financial year

The costs to date associated with this sale are £16624.33 and are shown in detail in note 10 in the accounts

(It should be noted that 172 units from the Unit Trust Pool were sold in April to the value of £5,000 to help prevent the current account falling below a previously agreed minimum of £5,000)

Lodge Usage

The overall numbers using the Lodge were higher this year 632 compared with 449 last year and a budget figure of 600.

The "TGO CHALLENGE" visit accounted for 50 bed nights. Yoga groups continue to make a vital contribution to usage and St Silas Glasgow and Dundee Church of Scotland Church also had significant visits.

St Luke's Pirate Monks and St Luke's Alpha course the only Brechin Diocese users despite generous grants being available from the Diocese Murray-Scarlett fund.

It was particularly pleasing to see that The Provincial Youth Pilgrimage T Glen Esk was very successful event.

Regular groups of families, walkers and Yoga made up the majority of other users

We held our annual July open day picnic and songs of praise on Sunday 14th July, however due to very poor weather, only a few supporters turned up, and then we had a power cut!

Tea and coffee was served up after using the "emergency gas stove" and we all enjoyed cakes supplied by Jane, followed by a good old fashioned "chat".

The major item of maintenance was the removal of dangerous and overhanging Trees in February, following a tree collapse and property damage during the February storms. The opportunity to remove the leaning trees overhanging the utility lines in the Parsonage and Lodge grounds was also taken. This work, although more expensive than originally estimated, has opened up the area and removed risk of property damage in the near future at a cost of £8460.

Although fuel costs were slightly lower than budget at £6090 vs. £6580 rebate of £125 from OVO was a welcome addition to our income. Parsonage fuel costs are shown in Note 10. Other items of regular maintenance were about as expected. Donations, collections and Gift Aid refund totalled £1963.25 slightly lower than expected.

We also wish to thank Mrs Lyn Marsh for the washing and cleaning work and also thanks also to Mr Ken Goddard for some maintenance work on the Lodge, and for the Booking administration activities. Additionally Mr Stuart and Mrs Karen Mitchell have also carried out various grounds maintenance tasks.

The Insurance values of the three buildings are inflation linked and are currently:

Lodge – ANSVAR	£1,096,587	24/22/2023
Parsonage –ANSVAR	£1,360,722	31/5/2024 (Now 6 months policies pending sale)
Church – Ecclesiastical	£3,330,000	31/05/2024

(* the insurance company now states a “maximum” repair amount for the church)

Trustee Remuneration and expenses

No Expenses have been paid to Trustees.

The Charity pays Mrs Lyn Marsh for services related to laundry and cleaning against invoices provided at the end of each month.

Reserves Policy

Reserves are held in The Co-operative Community Direct Plus Account, which is not now interest paying on deposits less than £25,000, and the SEC Unit Trust Pool. These unrestricted reserves are held for items of major expenditure, improvements and repairs to the properties at Tarfside; Church, Lodge, Parsonage and associated grounds.

A strategic reserve is held the SEC Unit Trust Pool, which pays dividends twice per annum. Levels of strategic reserves are reviewed at the AGM or special meetings when future budget expenditure is being considered.

The Trustees agreed at the October 2010 AGM that funds in our current account should not fall below £5000. Excess funds in the current account should be invested into the UTP.

The balance sheet shows current reserves to be carried forward of £10,215.23 due to deferment of some maintenance and replacement activities, and energy rebates and the input of £5,000 the deficit was controlled to £11,523.86

Units within the SEC pool had a value of £11,346.31 30 June 2024, down from £14,994.23 in June 2023 due unit sales and market fluctuations

Surplus/Deficit

St Drostans account shows a Deficit of £11,523.86 this year. Mainly because of the reasons indicated above..

Fee income was better than last year £22,568.12, as compared to £15,244 due to increased use.

The Locum fees from the services which the Priest in Charge used to take in Stonehaven, Muchalls and Aberdeen, ceased due to her retirement from this activity.

Donated Facilities and Services

The Trustees are grateful for the time freely given by a small number of volunteers without whom it would be difficult for the charity to operate successfully. No other donated facilities or services were received.

Statement of Trustees Responsibilities

The Trustees must prepare financial statements, which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records, which, on request, must reflect the current

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 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud or other irregularities.

Signed on behalf of the Trustees



P Nelson
Secretary/Treasurer
Date 25th September 2024

Statement of account and balances signed

P Nelson



Secretary/Treasurer

Date 25th September 2024