

The Church of Scotland

Portree Parish Church



RECEIPTS AND PAYMENTS ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

Congregation No: 422305

Charity No: SC000416

Reference and Administrative Information

Charity Name: Portree Parish Church

Charity Registration Number: SC000416

Congregation Reference No: 422305

Contact Address: W W Marshall
"Easan Dubh"
3A Balmeanach, Braes
Portree
IV51 9NH

Trustees

Trustees for the period 01 January 2025 to 19 March 2026 are listed in Appendix 2

Principal Office-bearers

Minister : Rev. Sandor Fazakas

Session Clerk : Mr. William W Marshall

Clerk to the Board : Mrs. Morag MacKay

Church Treasurer : Mr. William W Marshall

Independent Examiner

Donald Rankin

Bridge Road

Portree

Isle of Skye

IV51 9ER

Bankers

Royal Bank of Scotland Plc

Bank Street

Portree

Isle of Skye

IV51 9BX

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 Model Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets 6 times in a year.

The Congregational Board is responsible for the efficient and effective government of church finances. The Kirk Session which meets 6 times a year 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 and various ecumenical bodies in Scotland and beyond.

Services of worship are held each Sunday at 11.00 a.m. and 6.00 p.m. with regular attendance at morning worship being in the region of 40-50 and 15-20 at the evening service. Communion is celebrated at both morning and evening services held on Easter Sunday, Pentecost Sunday, the first Sunday in August and the third Sunday in November. A Preparatory Service is held on an evening during the week prior to each Communion Service. Due to the unavailability of a Gaelic speaking minister, no Gaelic services were held during the year.

For younger persons, the Sunday School meets on Sundays at 11.00am. The group meets initially in the church before moving to the Church Hall. For parents of younger children who are not attending Sunday School, a crèche facility is available during Sunday morning worship. These groups are organised and staffed by members of the congregation who operate within the regulations laid down in accordance with the Church of Scotland Safeguarding policy.

As required by the Church of Scotland, all members of the Kirk Session and Congregational Board have attended appropriate Safeguarding training.

Trustees' Annual Report (Continued)

Year ended 31 December 2025

Objectives and Activities (Continued)

The Ladies' Bible Study group continues its pattern of weekly meetings in the Church Hall. The Prayer Fellowship and Bible Study groups hold a joint service of worship and prayer each Tuesday evening throughout the year.

When circumstances permit, the minister conducts short services of worship for the residents of Home Farm Nursing Home. The minister is assisted at these by members of the congregation. The minister continues to make pastoral visits to members of the congregation and to patients in Portree, Broadford and Raigmore Hospitals.

Achievements and Performance

The AV technology installed in the Church and Church Hall during 2024 continues to demonstrate the value of the investment made.

The screens in the Church are used weekly to display the Intimations (which are also read out to the congregation by the Minister or Session Clerk at the beginning of the service), Bible texts and hymn lyrics. The screen in the Church Hall is available for the use of the Sunday School and by community groups using the accommodation.

In addition, the equipment allows for live streaming of services. Kirk Session agreed that four special services (Easter, Pentecost, Remembrance and Watchnight) should be live streamed annually. When requested, baptism, funeral and wedding services can also be streamed.

Portree Church has for several years been without the services of an organist with music for hymns now provided via the *HymnalPlus* system. The Audio-Visual equipment installed enables the recording and streaming of services.

The AV equipment and the *HymnalPlus* system are controlled from the gallery in the Church and are operated by members of the congregation.

The refurbished kitchen in the Church Hall has been used extensively throughout the year by both church and community groups.

On each Remembrance Sunday the church hosts the parish Remembrance Service. The Minister leads the Service of Remembrance at the War memorial in Somerled Square. This involves the laying of wreaths by representatives of churches and other local organisations taking part in the parade. After this, members of the organisations involved in the parade and two-minute silence in the Square are invited to come into the church for the Remembrance Service.

Again this year the acting minister of St Columba's Episcopal Church, Portree joined with our minister in the conducting of the service at the War Memorial. We are always delighted to have different church denominations come together to worship the Lord.

A Christmas Eve Watchnight Service was held in the church on Wednesday 24 December.

This service of Readings and Carols attracted a large attendance of church members, their families, members of other church congregations, and of the local community. Jordan Bull, the Pastor of the Skye Bible Church also participated in this service. For the benefit of those unable to attend in person, this service was live streamed

It has always been a tradition of our church that a retiral collection in aid of a local charity or worthy cause is taken at this service. This year the decision of Kirk Session was that all donations received should go towards The Community Foodbank and a total of £370 was raised at the service.

Opportunities for charitable giving took place throughout the year with a total in excess of £1,700 being raised for local and national charities.

Trustees' Annual Report (Continued)

Year ended 31 December 2025

Achievements and Performance (Continued)

Congregational meals continued to be held occasionally in 2025. These were well attended and appreciated by all who attended them. We are greatly indebted to those members of the congregation who organise these events and to all who assist with the provision of food and/or help on the day.

At the Soup & Mince Pie lunch held on Sunday 14 December, Santa paid a visit to speak to the young people and to distribute gifts to them and their Sunday School leaders.

Over July and August, our church was open for visitors every weekday between 11.00am and 4.00pm. Over the course of 45 days we had some 5,439 visitors - an average of 121 per day and 991 more visitors than recorded in 2024. Our busiest day was 21st August with 485 visitors, 170 of whom were recorded in a single 1 hour period.

There was always a member of the congregation on hand to welcome visitors, and to answer any questions. Prayer cards were available on the pews, with paper copies to be taken away if required, along with a leaflet on the history of the parish church.

Production of the Church magazine continued throughout 2025 with three editions being published online and hard copies made available to members of the congregation. These contained messages from the Minister, Session Clerk and Treasurer, as well as many contributions from members of the congregation. Copies were also distributed to hospitals and the care home on the island.

Skye & Lochalsh Community Foodbank has for more than five years been given accommodation in the Church Hall for the storage of food and the preparation of food parcels to be delivered to the most needy in the community. The number of parcels distributed has increased annually and, given the rate of inflation and consequential increase in energy and food prices affecting all, has resulted in an increased demand this year. The foodbank is extremely grateful to all those who have demonstrated their Christian generosity in donating food for those less fortunate.

The Foodbank was one of the charities to benefit from donations made by the congregation. Kirk Session selected this group to receive the donations made at the Watchnight Service on Christmas Eve.

Portree Church, through *Compassion UK*, continues to sponsor overseas children born into poverty. These sponsorships help the children to receive education, nutritional support, health checks, and most importantly, through their local church, to learn that God loves them.

Between the Church itself and several members of the congregation, ten children, mainly from Burkina Faso, Bangladesh, Columbia, Guatemala and Uganda, are being sponsored

In preparation for the church's involvement with the Blythswood Shoebox Appeal a group of volunteers met in the Church Hall to gift wrap shoeboxes which were then made available to members of the congregation who wished to fill these with suggested items which would then be sent to deprived families in Eastern Europe.

As boxes were filled and put on display for the congregation to see, our initial target was to collect 40 boxes. It soon became apparent that this target figure had been set too low and the number of filled boxes increased week by week until the grand total of 78 were collected by Blythswood for onward transmission to their destinations

Year ended 31 December 2025

Financial Review

We are extremely fortunate to have so many members of the congregation giving directly to the church via Standing Orders through their banks.

Nevertheless, over the last few years we have experienced a significant fall in the numbers attending church services and this has had a direct impact on our financial position.

The use of the Church Hall by community groups continues to provide very welcome revenue from rental charges.

The principal source of income for Portree Parish Church is the weekly offerings given via the Freewill Offering envelopes, the Gift Aid scheme, and the Open Plate.

Compared with the givings for 2024, donations through FWO fell by 26.1% to £4,130 ; those linked to Gift Aid rose by 10.7% to £36,667, while those through the Open Plate rose by 18.9% to £5,975. Overall givings via FWO, Gift Aid and Open Plate have, compared with the corresponding total for 2024, show an increase of 6.9%. This increase follows several years of decreases.

It is earnestly hoped that through the wonderful generosity of our congregation this upward trend will continue in 2026.

As for any congregation, Gift Aid donations provide an invaluable means of raising extra income - at no additional cost to the donors. For the 12-month period from 1 October 2024 to 30 September 2025 the church was able to reclaim from HM Revenue and Customs the sum of £12,165.

The number of members of the congregation giving via the Gift Aid scheme has risen slightly and now stands at 40. Members of the congregation who pay income tax (even on pensions) are encouraged annually to make a commitment to link their givings to Gift Aid.

Portree Church continues to address all works required to maintain or improve the condition of all its properties.

During 2025 the legally required annual inspections of the gas boilers and gas cooker in the Church and Church Hall were carried out and all appliances were certified as safe by a Gas Safe registered plumber. The annual inspection of all portable electrical appliances in the Church and the Church Hall is scheduled for the start of 2026.

To comply with current Presbytery requirements, an Energy Performance inspection has been carried out in the Church Manse and the appropriate Energy Performance Certificate issued.

Portree Church has continued to meet all its financial commitments.

Upkeep of our beautiful buildings and the increasing costs of fuel for heating and lighting make heavy demands on church finances and unforeseen eventualities can make quick and sizeable inroads into reserves.

It is hoped that members of the congregation continue to show their support for the Church.

Despite the prevailing economic climate, the generosity of our congregation, and its commitment to the church, has led to 2025 being a successful year in financial terms.

This will allow us to implement any necessary improvements in our church buildings.

Portree Church looks forward in 2026 to continuing its influence in, and contributions to, the Parish.

Trustees' Annual Report (Continued)

Year ended 31 December 2025

Financial Review (Continued)

Reserves Policy

It is the Trustees' policy to hold reserves of at least six months' expenditure, excluding restricted funds. At the year end the Church held unrestricted cash funds of £75,042 of which £30,223 had been designated for the Fabric Fund. The remaining balance of £44,819 conforms to this policy. The additional reserves allow the Congregational Board to consider a further programme of fabric repair and maintenance in the church properties.

The Church also holds £18,483 of restricted funds which have been provided for the purposes specified in Note 2 on Page 12 of this document.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,

William W Marshall

William W Marshall

Session Clerk

Date19 March 2026.....

Portree Parish Church

SC000416

Independent Examiner's report to the Trustees of Portree Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 15.

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 seeking 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, orto which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

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Name : Donald Rankin

Address : Bridge Road
Portree
Isle of Skye
IV51 9ER

Signature :



Date : #####

Portree Parish Church
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	61,133.35	6,139.45	0.00	67,272.80	63,715.37
Legacies		0.00	0.00	0.00	0.00	26,097.12
Activities for Generating Funds		252.76	0.00	0.00	252.76	208.24
Bank & Deposit interest		1,701.20	188.30	0.00	1,889.50	2,101.39
Investment income		0.00	0.00	0.00	0.00	0.00
		<u>63,087.31</u>	<u>6,327.75</u>	<u>0.00</u>	<u>69,415.06</u>	<u>92,122.12</u>
Rental of Church Hall		5,425.00	0.00	0.00	5,425.00	5,000.00
Sale of assets		0.00	0.00	0.00	0.00	0.00
Sale of investments		0.00	0.00	0.00	0.00	0.00
Grants		0.00	0.00	0.00	0.00	0.00
Receipts from General Trustees		0.00	0.00	0.00	0.00	0.00
Other Receipts		653.72	0.00	0.00	653.72	291.60
<u>Total Receipts</u>		<u><u>69,166.03</u></u>	<u><u>6,327.75</u></u>	<u><u>0.00</u></u>	<u><u>75,493.78</u></u>	<u><u>97,413.72</u></u>
<u>Payments</u>	4					
Costs of generating funds		179.69	0.00	0.00	179.69	167.39
Charitable activities		69,133.48	3,087.92	0.00	72,221.40	100,227.73
Governance costs		0.00	0.00	0.00	0.00	0.00
<u>Total Payments</u>		<u><u>69,313.17</u></u>	<u><u>3,087.92</u></u>	<u><u>0.00</u></u>	<u><u>72,401.09</u></u>	<u><u>100,395.12</u></u>
Excess of Receipts over Payments for the year before transfers		-147.14	3,239.83	0.00	3,092.69	-2,981.40
Transfers		0.00	0.00	0.00	0.00	0.00
Excess of Receipts over Payments for the year		<u><u>-147.14</u></u>	<u><u>3,239.83</u></u>	<u><u>0.00</u></u>	<u><u>3,092.69</u></u>	<u><u>-2,981.40</u></u>

Portree Parish Church
Statement of Balances
at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Note £	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	75,189.16	15,243.42	0.00	90,432.58	93,413.98
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-147.14	3,239.83	0.00	3,092.69	-2,981.40
Bank & deposit balances carried forward	<u>75,042.02</u>	<u>18,483.25</u>	<u>0.00</u>	<u>93,525.27</u>	<u>90,432.58</u>
<u>Investments at market value</u>					
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Assets</u>					
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>Liabilities</u>					
None	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

The accounts were approved by the Kirk Session and Congregational Board on 19 March 2026

For and on behalf of the Kirk Session and Financial Board

<u>William W Marshall</u>	Session Clerk
<u>William W Marshall</u>	Treasurer

Portree Parish Church
Statement of Balances
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 5 trustees received reimbursement of expenses incurred totalling £9,445.12

		£
This was made up as follows :-	Minister's Travelling Expenses	2,565.75
	Council Tax for Manse	3,324.75
	Minister's Telephone Expenses	1,642.12
	Reinbursement of expenses for 4 Trustees	1,912.50

No payment was made to any person connected to a Trustee.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Fabric Fund	27,429.04	7,590.91	4,796.97	0.00	30,222.98
General Fund	9,458.89	60,284.87	64,516.20	0.00	5,227.56
Liquidity Reserve Fund	38,301.23	1,290.25	0.00	0.00	39,591.48
	<u>75,189.16</u>	<u>69,166.03</u>	<u>69,313.17</u>	<u>0.00</u>	<u>75,042.02</u>
Restricted funds					
Church Renovation Fund	<u>15,243.42</u>	<u>6,327.75</u>	<u>3,087.92</u>	<u>0.00</u>	<u>18,483.25</u>
	<u>15,243.42</u>	<u>6,327.75</u>	<u>3,087.92</u>	<u>0.00</u>	<u>18,483.25</u>
Endowment funds					
No endowment funds held	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total funds	<u>90,432.58</u>	<u>75,493.78</u>	<u>72,401.09</u>	<u>0.00</u>	<u>93,525.27</u>

Purposes of Designated Funds

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

General Fund : This fund is used for regular church payments and commitments.

Liquidity Reserve Fund : This fund has been set up to benefit from higher interest rates.

Purposes of Restricted Funds (Renovation Fund)

1. To assist with the costs of major building improvements
2. The provision of flowers in the Church.
3. Sponsorship of an African child through Compassion UK
4. Donations to charities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	4,130.00	0.00	0.00	4,130.00	5,585.32
Gift Aid Donations	36,667.20	5,022.00	0.00	41,689.20	37,670.50
Tax Recovered on Gift Aid Donations	12,165.18	0.00	0.00	12,165.18	11,500.65
Ordinary Offerings (Open Plate)	5,974.88	0.00	0.00	5,974.88	5,024.83
Other Offerings, Donations etc	2,196.09	1,117.45	0.00	3,313.54	3,934.07
	<u>61,133.35</u>	<u>6,139.45</u>	<u>0.00</u>	<u>67,272.80</u>	<u>63,715.37</u>

4. Analysis of Payments

Costs of generating funds

Investment Managers' fees	0.00	0.00	0.00	0.00	0.00
Offering envelopes	179.69	0.00	0.00	179.69	167.39
	<u>179.69</u>	<u>0.00</u>	<u>0.00</u>	<u>179.69</u>	<u>167.39</u>

Charitable activities

Giving to Grow	34,665.00	0.00	0.00	34,665.00	34,233.00
Presbytery dues	1,065.00	0.00	0.00	1,065.00	694.00
Minister's expenses	2,565.75	0.00	0.00	2,565.75	2,543.10
Pulpit supply	0.00	0.00	0.00	0.00	0.00
Fabric repairs & maintenance	4,796.97	0.00	0.00	4,796.97	23,897.20
Council Tax	3,324.75	0.00	0.00	3,324.75	3,101.41
Heat and light	10,086.74	0.00	0.00	10,086.74	10,438.96
Insurance	3,539.01	0.00	0.00	3,539.01	3,269.76
Church office expenses	2,203.72	0.00	0.00	2,203.72	2,108.12
Organ & music	0.00	0.00	0.00	0.00	0.00
Printing, stationery and postage	3,318.97	0.00	0.00	3,318.97	2,478.50
Donations	0.00	1,751.41	0.00	1,751.41	2,278.82
Junior Church	73.34	0.00	0.00	73.34	111.07
Other expenses	3,494.23	1,336.51	0.00	4,830.74	15,073.79
	<u>69,133.48</u>	<u>3,087.92</u>	<u>0.00</u>	<u>72,221.40</u>	<u>100,227.73</u>

Governance costs

Independent examiner's fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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Other payments

Purchase of assets	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	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>

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 £
Blythswood	615.00	-
Compassion UK	514.00	-
Community Foodbank Lochalsh / Skye	372.41	1,396.00
"Harris Pumps" (c/o K Macdonald)	-	87.00
Poppy Scotland	250.00	319.82
Skye Young Carers	-	350.00
	<u>1,751.41</u>	<u>2,152.82</u>

APPENDIX 1

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>0.00</u>	<u>0.00</u>
Market Value of Balances at 31 December	<u>0.00</u>	<u>0.00</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>

APPENDIX 2

Portree Parish Church - Trustees

Membership of Kirk Session : 1 January 2025 to 19 March 2026

	<u>Admitted</u>	<u>Ordained</u>
Rev. Sandor Fazakas (Moderator)		
Mr Roddy Beaton		
Mrs Sandra Beaton		
Mr Norman Bruce		
Mr Hugh Campbell		
Mr. Lachie Gillies		
Mr Archie MacDonald		
Mrs Catriona MacDonald		22 June 2025
Mrs Jan MacDonald		
Ms Mhairi MacDonald		22 June 2025
Prof Ronald MacDonald		22 June 2025
Miss Donna McEwan		
Mr. William Marshall		
Mr. David Meikleham		
Mrs Margaret Meikleham		
Mrs Margaret Nicolson		22 June 2025
Mrs Heather Quaye		22 June 2025
Mr Colin Reeve		

Elders Emeritus

Mrs Sylvia MacDonald
Mrs. Cathie Sutherland

Membership of Congregational Board : 1 January 2025 to 19 March 2026

	<u>Elected</u>	<u>Resigned</u>
Mrs Morag Gillies		
Mrs. Morag MacKay		

PORTREE PARISH CHURCH

GENERAL FUND BUDGET

	2026	2025
Income :		
WFO Scheme (non Gift Aid)	4,100	4,100
Gift Aid Donations	42,000	41,700
Tax Recovered on Gift Aid Donations	13,000	12,200
Ordinary Offerings (Open Plate)	6,000	6,000
Other Offerings, Donations etc	<u>3,000</u>	<u>3,300</u>
	68,100	67,300
 Rental of premises	 5,400	 5,400
 TOTAL ORDINARY GENERAL INCOME	 <u><u>73,500</u></u>	 <u><u>72,700</u></u>
 Expenditure :		
Giving to Grow	35,500	34,700
Presbytery dues	<u>1,500</u>	<u>1,100</u>
	37,000	35,800
 Minister's travel and car allowance	 3000	 2,600
Fabric repairs & maintenance	6,000	4,800
Council Tax	3,400	3,300
Heat and light	12,000	10,100
Insurance	3,600	3,500
Church office expenses	2,200	2,200
Organ & music	0	0
Printing, stationery and postage	3,300	3,300
Offering envelopes	200	200
Other expenses	<u>4,000</u>	<u>3,500</u>
	37,700	33,500
 TOTAL ORDINARY GENERAL EXPENDITURE	 <u><u>74,700</u></u>	 <u><u>69,300</u></u>
 GENERAL FUND SURPLUS/(DEFICIT) FOR THE YEAR	 <u><u>-1,200</u></u>	 <u><u>3,400</u></u>