

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
MANNOFIELD CHURCH**

MANNOFIELD CHURCH

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FOR THE YEAR ENDED 31 DECEMBER 2025**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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 also co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

At Mannofield, services of worship are held every Sunday at 10.00am, providing opportunities for fellowship, supportive relationships, and the development of personal faith. On most Sundays, over 100 people attend in person. Despite the wider challenges of declining numbers of young people in worship nationally, we continue to offer Young Church, with a small but enthusiastic group attending each week. Online worship typically receives 70-100 views weekly, meaning our combined worshipping community remains strong.

A weekly Wednesday service is held at 10.30am and broadcast online. This service attracts around 20 people in person, with additional online participation.

We seek that worship becomes a springboard for "living faith," expressed in our corporate support of the community and in the daily lives of individuals who carry their faith into action.

Although we continue as a single Parish Church, our shared work within the Parish Grouping remains a vital witness across our communities. Mannofield Church can be proud of its continued efforts to serve the parish, now including Garthdee. Our pastoral presence is increasingly recognised and appreciated, particularly by those engaged in community work.

ACHIEVEMENTS AND PERFORMANCE

Mannofield is a large congregation of over 650 members. In recent years, it has been encouraging to welcome new faces into worship and church activities. Many speak of the warm welcome and friendliness of our faith family. A significant proportion of members regularly attend services and participate in congregational life. The age demographic at Sunday worship is noticeably younger than that of many comparable local congregations.

Our activities cater for a wide range of ages and interests. We are fortunate to partner midweek with the Boys' Brigade and Brownie/Guide sections.

Worship style varies according to the nature of the service. Our aim is that worship offers stimulus, challenge, and comfort, and that all people—regardless of outlook—find Mannofield a caring and restful spiritual home.

A wide range of activities supports congregational life across generations. The Midweek Service regularly incorporates a café style format. We have three Life Groups meeting most weeks, a weekly Bible Study, a weekly Prayer Group, and an Alpha Course in the winter.

Through our warm welcome to worship, our teaching, our pastoral care, our activities, and granting use of our premises for the activities of partner organisations, we continue to make significant progress toward fulfilling the mission we are given responsibility for. In addition, Café Connect contributes significantly to the life, outreach, and variety of what we offer, and to our engagement with the community. By opening our doors in this way, we believe we are breaking down barriers and offering the local community a place of welcome and fellowship.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

In terms of financial highlights in 2025, Mannofield Church delivered

Unrestricted including designated funds

- Income £233,231 (2024 £278,496)
- Expenditure £224,034 (2024 £210,060)

Restricted funds

- Income £26,330 (2024 £33,987)
- Expenditure £35,569 (2024 £24,977)

Total income of £259,561 is lower than 2024 (£312,483); which is principally due to lower offerings received of £102,974 compared with £138,770 in 2024. Also:

- Legacies decreased by £27,330 from £36,334 in 2024 to £9,004.
- Income from "Use of Premises" increased from £26,410 to £54,804.
- Café Connect contributions slightly offset this by decreasing to £9,930 from £16,821.
- Donations received reduced to £9,385 from £25,946.

Total expenditure was £259,603 an increase of £24,566 or 10% from 2024 expenditure of £235,037. Donations paid were £27,254 (2024 £5,559) and increased by £21,695.

Net expenditure before gain on investments was £42 compared to net income of £77,446 in 2024.

Net surplus, after an increase in the value of financial instruments for 2025 of £10,444 (2024 gain of £3,165) was £10,402 compared with £80,611.

As a congregation we are not complacent and will continue to seek ways of increasing income and reducing costs.

Mannofield will continue to be pro-active in aiming to maximise Gift Aid income. Tight control of expenditure will be maintained.

A number of retiring collections were made in 2025 (see note 16) and we are pleased to note a total of £2,473 was collected for various causes, all of which were distributed to the causes. Church organisations also contribute to the wider work of the Church both locally and internationally.

Reserves

At the year end the Church held unrestricted funds, excluding funds held in relation to asset revaluation, of £530,711 (2024 £521,812) which represents more than twelve months' worth of regular expenditure, at 2025 levels.

Mannofield Church also held restricted funds of £32,952 at 31st December 2025 (2024 £41,893).

FUTURE PLANS

Looking ahead, we are excited to journey towards our 150th Anniversary in 2031. The Kirk Session has embarked on a five year Mission Plan to revitalise our congregational life, with a particular emphasis on mission-growing faith and growing the reach of faith.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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 appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session have oversight over all areas of church life.

Certain responsibilities are delegated to Committees, including the Finance Committee and the Fabric Committee, as appropriate. The Kirk Session is also responsible for the spiritual affairs within the church.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC001680

MANNOFIELD CHURCH

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Principal address

Great Western Road
ABERDEEN
AB10 6UZ

Trustees

The list of Kirk Session members who served as Trustees during 2025 can be found at Note 17.

Independent Examiner

Graham W Thomson
Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

CoS Congregational Number: 311856

Principal Office Bearers

Minister Rev Keith T Blackwood
Session Clerk Mr Robert Anderson
Fabric Convenor Mr Alexander McKenzie
Finance Convenor Mr Roderick McColl
Treasurer Mrs June Rae
Gift Aid Convenor Mr Alan Reid

Bankers

Virgin Money, Queen's Cross Branch, Aberdeen
TSB Bank plc, St Nicholas Branch, Aberdeen

Website

Further details regarding the church and its activities can be accessed at www.mannofieldchurch.org.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

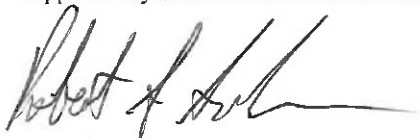
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025**

Approved by order of the board of trustees on 24 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Robert Anderson', written over a horizontal line.

R Anderson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANNOFIELD CHURCH**

I report on the accounts for the year ended 31 December 2025 set out on pages six to nineteen.

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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 you as 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.

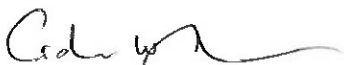
Independent examiner's statement

In connection with 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 to comply with Regulation 8 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.



Graham W Thomson
The Institute of Chartered Accountants of Scotland

Bain Henry Reid
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

Date: 26th MARCH 2026

MANNOFIELD CHURCH

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	154,589	26,235	180,824	262,077
Charitable activities	5				
Church activities		1,925	-	1,925	2,000
Other trading activities	3	54,804	-	54,804	26,410
Investment income	4	21,913	95	22,008	21,996
Total		233,231	26,330	259,561	312,483
EXPENDITURE ON					
Charitable activities					
Church activities		224,034	35,569	259,603	235,037
Net gains on investments		10,444	-	10,444	3,165
NET INCOME/(EXPENDITURE)		19,641	(9,239)	10,402	80,611
Transfers between funds	13	(298)	298	-	-
Net movement in funds		19,343	(8,941)	10,402	80,611
RECONCILIATION OF FUNDS					
Total funds brought forward		1,131,833	41,893	1,173,726	1,093,115
TOTAL FUNDS CARRIED FORWARD		1,151,176	32,952	1,184,128	1,173,726

CONTINUING OPERATIONS

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes form part of these financial statements


MANNOFIELD CHURCH

**BALANCE SHEET
31 DECEMBER 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	9	640,000	-	640,000	640,000
Investments	10	<u>360,461</u>	<u>-</u>	<u>360,461</u>	<u>350,017</u>
		1,000,461	-	1,000,461	990,017
CURRENT ASSETS					
Debtors	11	10,340	-	10,340	15,184
Cash at bank and in hand		<u>150,621</u>	<u>36,296</u>	<u>186,917</u>	<u>179,079</u>
		160,961	36,296	197,257	194,263
CREDITORS					
Amounts falling due within one year	12	(10,246)	(3,344)	(13,590)	(10,554)
NET CURRENT ASSETS		<u>150,715</u>	<u>32,952</u>	<u>183,667</u>	<u>183,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,151,176</u>	<u>32,952</u>	<u>1,184,128</u>	<u>1,173,726</u>
NET ASSETS		<u>1,151,176</u>	<u>32,952</u>	<u>1,184,128</u>	<u>1,173,726</u>
FUNDS	13				
Unrestricted funds				1,151,176	1,131,833
Restricted funds				<u>32,952</u>	<u>41,893</u>
TOTAL FUNDS				<u>1,184,128</u>	<u>1,173,726</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 March 2026 and were signed on its behalf by:

R Anderson - Trustee



J Rae - Trustee



The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements also comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies adopted are set out below.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Only assets costing greater than £5,000 are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives. No depreciation is provided on buildings.

Depreciation Policy:-

Equipment - 25% on cost

Taxation

Mannofield Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT with the exception of Development Expenditure incurred which is net of VAT recovered under the listed places of worship scheme.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows-

- Unrestricted including designated funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.
- Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
- Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value and the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Debtors

Other debtors are recognised at the settlement amount due after any discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event and will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Accruals are recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

Unrealised gains and losses represent the difference between the net present value at the beginning and end of the financial year or, if acquired in the year, the difference between the amount received and the net present value at the end of the year.

Support costs

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations received	9,385	25,946
Tax recovered on gift aid	28,713	26,982
Legacies	9,004	36,334
Other income	9,318	6,700
Offerings	102,974	138,770
Contributions from congregational organisations	2,270	2,490
Development fundraising	9,230	8,034
Café Connect contributions	9,930	16,821
	<u>180,824</u>	<u>262,077</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Use of premises	<u>54,804</u>	<u>26,410</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	3,020	3,008
Dividends received	<u>18,988</u>	<u>18,988</u>
	<u>22,008</u>	<u>21,996</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Weddings and funerals	<u>1,925</u>	<u>2,000</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Mr Keith Blackwood, the minister and a trustee, received £3,493 (2024 £3,185) in relation to travel and other ministerial expenses. In addition, council tax of £4,112 (2024 £3,810) was paid in respect of the manse.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

7. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	22,770	22,505
Social security costs	907	232
Other pension costs	116	134
	<u>23,793</u>	<u>22,871</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	1	1
Organist	1	1
Church officer	1	1
	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

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. Minister's 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.

The charge for the year in respect of defined contribution schemes was £116 (2024 £134).

There are unpaid contributions at the balance sheet date of £nil (2024 £31).

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	228,197	33,880	-	262,077
Charitable activities				
Church activities	2,000	-	-	2,000
Other trading activities	26,410	-	-	26,410
Investment income	21,889	107	-	21,996
Total	<u>278,496</u>	<u>33,987</u>	<u>-</u>	<u>312,483</u>
EXPENDITURE ON				
Charitable activities				
Church activities	210,060	24,977	-	235,037
Net gains on investments	3,165	-	-	3,165
NET INCOME	71,601	9,010	-	80,611
Transfers between funds	75	3,479	(3,554)	-
Net movement in funds	71,676	12,489	(3,554)	80,611
RECONCILIATION OF FUNDS				
Total funds brought forward	1,060,157	29,404	3,554	1,093,115

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>1,131,833</u>	<u>41,893</u>	<u>-</u>	<u>1,173,726</u>

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST OR VALUATION			
At 1 January 2025 and 31 December 2025	<u>640,000</u>	<u>11,637</u>	<u>651,637</u>
DEPRECIATION			
At 1 January 2025 and 31 December 2025	<u>-</u>	<u>11,637</u>	<u>11,637</u>
NET BOOK VALUE			
At 31 December 2025	<u>640,000</u>	<u>-</u>	<u>640,000</u>
At 31 December 2024	<u>640,000</u>	<u>-</u>	<u>640,000</u>

Cost or valuation at 31 December 2025 is represented by:

	Freehold property £	Plant and machinery £	Totals £
Valuation in 2007	430,000	-	430,000
Valuation in 2012	210,000	-	210,000
Cost	<u>-</u>	<u>11,637</u>	<u>11,637</u>
	<u>640,000</u>	<u>11,637</u>	<u>651,637</u>

Freehold property were valued on an open market basis on 25 April 2012 by Allied Scotland, Chartered Surveyors.

10. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	350,017
Revaluations	<u>10,444</u>
At 31 December 2025	<u>360,461</u>
NET BOOK VALUE	
At 31 December 2025	<u>360,461</u>
At 31 December 2024	<u>350,017</u>

There were no investment assets outside the UK.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

10. FIXED ASSET INVESTMENTS - continued

Cost or valuation at 31 December 2025 is represented by:

	Listed investments £
Valuation in 2025	(19,535)
Cost	<u>379,996</u>
	<u>360,461</u>

The following investments are held:
The Church of Scotland Investors Trust - Income Fund

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	7,770	12,919
Prepayments	<u>2,570</u>	<u>2,265</u>
	<u>10,340</u>	<u>15,184</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>13,590</u>	<u>10,554</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	518,357	9,197	(298)	527,256
Revaluation reserve	610,021	10,444	-	620,465
Flower fund	1,046	-	-	1,046
Ministerial assistance fund	2,306	-	-	2,306
Planter fund	103	-	-	103
	<u>1,131,833</u>	<u>19,641</u>	<u>(298)</u>	<u>1,151,176</u>
Restricted funds				
Miss Ewan's legacy	1,883	96	262	2,241
Development fund	5,270	8,650	-	13,920
Miss Youngson's legacy	1,410	(130)	-	1,280
Fund for the elderly	8,062	(370)	-	7,692
Miss Farquharson's legacy	1,437	-	-	1,437
Pastoral care	1,154	-	-	1,154
Local charities	20,140	(19,797)	-	343
Foodbank fund	92	-	-	92
Garden maintenance	204	(240)	36	-
Soft furnishings	21	(21)	-	-
Worship resources	2,020	(1,227)	-	793
Women's Guild	200	(200)	-	-
James Taylor's piano fund	-	4,000	-	4,000
	<u>41,893</u>	<u>(9,239)</u>	<u>298</u>	<u>32,952</u>
TOTAL FUNDS	<u>1,173,726</u>	<u>10,402</u>	<u>-</u>	<u>1,184,128</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	233,181	(223,984)	-	9,197
Revaluation reserve	-	-	10,444	10,444
Flower fund	<u>50</u>	<u>(50)</u>	<u>-</u>	<u>-</u>
	233,231	(224,034)	10,444	19,641
Restricted funds				
Miss Ewan's legacy	96	-	-	96
Development fund	9,230	(580)	-	8,650
Miss Youngson's legacy	-	(130)	-	(130)
Fund for the elderly	548	(918)	-	(370)
Cafe Connect	2,457	(2,457)	-	-
Local charities	5,000	(24,797)	-	(19,797)
Garden maintenance	-	(240)	-	(240)
Soft furnishings	-	(21)	-	(21)
Worship resources	(1)	(1,226)	-	(1,227)
Women's Guild	-	(200)	-	(200)
James Taylor's piano fund	4,000	-	-	4,000
James Graham's fabric fund	<u>5,000</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
	<u>26,330</u>	<u>(35,569)</u>	<u>-</u>	<u>(9,239)</u>
TOTAL FUNDS	<u><u>259,561</u></u>	<u><u>(259,603)</u></u>	<u><u>10,444</u></u>	<u><u>10,402</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds				
General fund	449,621	68,661	75	518,357
Revaluation reserve	606,856	3,165	-	610,021
Flower fund	1,029	17	-	1,046
Ministerial assistance fund	2,548	(242)	-	2,306
Planter fund	103	-	-	103
	<u>1,060,157</u>	<u>71,601</u>	<u>75</u>	<u>1,131,833</u>
Restricted funds				
Miss Ewan's legacy	1,776	107	-	1,883
Development fund	11,386	(6,116)	-	5,270
Miss Youngson's legacy	1,640	(230)	-	1,410
Fund for the elderly	8,203	(341)	200	8,062
Miss Farquharson's legacy	1,437	-	-	1,437
Pastoral care	95	-	1,059	1,154
Local charities	640	19,500	-	20,140
Foodbank fund	3,296	(3,204)	-	92
Garden maintenance	931	(727)	-	204
Soft furnishings	-	21	-	21
Worship resources	-	-	2,020	2,020
Women's Guild	-	-	200	200
	<u>29,404</u>	<u>9,010</u>	<u>3,479</u>	<u>41,893</u>
Endowment funds				
James D Anderson	705	-	(705)	-
Bristow Fund	44	-	(44)	-
Mrs Jane Cumming	383	-	(383)	-
Gordon Congregational	73	-	(73)	-
E D Jones	400	-	(400)	-
David Sievwright	110	-	(110)	-
Watson Fund	616	-	(616)	-
Mrs J M Petrie Fund	200	-	(200)	-
Francis G Rae Fund	200	-	(200)	-
Junior Choir	46	-	(46)	-
M Patterson Fund	777	-	(777)	-
	<u>3,554</u>	<u>-</u>	<u>(3,554)</u>	<u>-</u>
TOTAL FUNDS	<u>1,093,115</u>	<u>80,611</u>	<u>-</u>	<u>1,173,726</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	278,446	(209,785)	-	68,661
Revaluation reserve	-	-	3,165	3,165
Flower fund	50	(33)	-	17
Ministerial assistance fund	-	(242)	-	(242)
	<u>278,496</u>	<u>(210,060)</u>	<u>3,165</u>	<u>71,601</u>
Restricted funds				
Miss Ewan's legacy	107	-	-	107
Development fund	8,034	(14,150)	-	(6,116)
Miss Youngson's legacy	-	(230)	-	(230)
Fund for the elderly	287	(628)	-	(341)
Cafe Connect	5,059	(5,059)	-	-
Local charities	20,000	(500)	-	19,500
Foodbank fund	-	(3,204)	-	(3,204)
Garden maintenance	-	(727)	-	(727)
Soft furnishings	500	(479)	-	21
	<u>33,987</u>	<u>(24,977)</u>	<u>-</u>	<u>9,010</u>
TOTAL FUNDS	<u>312,483</u>	<u>(235,037)</u>	<u>3,165</u>	<u>80,611</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	449,621	77,858	(223)	527,256
Revaluation reserve	606,856	13,609	-	620,465
Flower fund	1,029	17	-	1,046
Ministerial assistance fund	2,548	(242)	-	2,306
Planter fund	103	-	-	103
	<u>1,060,157</u>	<u>91,242</u>	<u>(223)</u>	<u>1,151,176</u>
Restricted funds				
Miss Ewan's legacy	1,776	203	262	2,241
Development fund	11,386	2,534	-	13,920
Miss Youngson's legacy	1,640	(360)	-	1,280
Fund for the elderly	8,203	(711)	200	7,692
Miss Farquharson's legacy	1,437	-	-	1,437
Pastoral care	95	-	1,059	1,154
Local charities	640	(297)	-	343
Foodbank fund	3,296	(3,204)	-	92
Garden maintenance	931	(967)	36	-
Worship resources	-	(1,227)	2,020	793
Women's Guild	-	(200)	200	-
James Taylor's piano fund	-	4,000	-	4,000
	<u>29,404</u>	<u>(229)</u>	<u>3,777</u>	<u>32,952</u>
TOTAL FUNDS	<u>1,093,115</u>	<u>91,013</u>	<u>-</u>	<u>1,184,128</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	511,627	(433,769)	-	77,858
Revaluation reserve	-	-	13,609	13,609
Flower fund	100	(83)	-	17
Ministerial assistance fund	-	(242)	-	(242)
	<u>511,727</u>	<u>(434,094)</u>	<u>13,609</u>	<u>91,242</u>
Restricted funds				
Miss Ewan's legacy	203	-	-	203
Development fund	17,264	(14,730)	-	2,534
Miss Youngson's legacy	-	(360)	-	(360)
Fund for the elderly	835	(1,546)	-	(711)
Cafe Connect	7,516	(7,516)	-	-
Local charities	25,000	(25,297)	-	(297)
Foodbank fund	-	(3,204)	-	(3,204)
Garden maintenance	-	(967)	-	(967)
Soft furnishings	500	(500)	-	-
Worship resources	(1)	(1,226)	-	(1,227)
Women's Guild	-	(200)	-	(200)
James Taylor's piano fund	4,000	-	-	4,000
James Graham's fabric fund	5,000	(5,000)	-	-
	<u>60,317</u>	<u>(60,546)</u>	<u>-</u>	<u>(229)</u>
TOTAL FUNDS	<u>572,044</u>	<u>(494,640)</u>	<u>13,609</u>	<u>91,013</u>

Purposes of unrestricted funds including designated funds

Flower fund	The Trustees have set aside funds to provide flowers for display during services of worship.
Ministerial assistance fund	The Trustees have set aside funds to provide assistance to the minister.
Planter fund	The Trustees have set aside funds to maintain the planters outside the building.

Purposes of restricted funds

Miss Ewan's legacy	Support and care for the elderly members of the congregation.
Development fund	To repair and upgrade the church buildings to secure the future of the historic building.
Miss Youngson's legacy	Purchase of flowers for the church.
Fund for the elderly	To carry out church activities for the benefit of the elderly within the church congregation.
Café Connect	To assist in the setting up and running of Café Connect.
Miss Farquharson's legacy	For the benefit of the Pastoral Care Group.
Pastoral care	For the benefit of the Pastoral Care Group.
Local charities	To distribute donations to local charities.
Foodbank fund	To distribute grant received from the Co-op.
Garden maintenance	To improve garden areas in the Church grounds, using funds transferred from Mannofield Players.
Soft furnishings	To furnish an upstairs room to provide a meeting place for young people (funded by a £500 grant from the Barrack Foundation).
Worship resources	To purchase any materials or equipment etc for the use in Church services and any youth activities.
Women's Guild	To enable the transfer of the Mrs J M Petrie Endowment Fund, so that this money can be transferred to the Guild.
James Graham's fabric fund	To be spent on the upkeep of the fabric of the Church.
James Taylor's piano fund	To be spent on the upkeep of the grand piano donated in his memory.

14. RELATED PARTY DISCLOSURES

During the year a total of £51,468 (2024 £35,973) was donated to the congregation by the serving trustees noted at Note 17.

15. VOLUNTEERS

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

16. COLLECTIONS FOR THIRD PARTIES

Amounts collected on behalf of other charities were as follows:-

	2025	2024
	£	£
Cross Reach	809	616
Poppy Scotland	-	248
Christian Aid	1,386	161
Instant Neighbour	-	320
Presbytery - KB Ordination	278	-
	<u>2,473</u>	<u>1,345</u>

17. KIRK SESSION MEMBERS SERVING AS TRUSTEES IN 2025

Mrs Lynn Allan	Mr Graham Martin
Mrs Niki Anderson	Mrs Kathleen Martin
Mr Robert Anderson	Mr Archie McCallum
Mrs Louise Barrack	Mrs Pat McColl
Mr Joseph Lesley Black	Mr Roddy McColl
Mrs Katrina Blackwood (Resigned as Trustee during 2025, on being Ordained as a Minister)	Mr Alexander McKenzie
Reverend Keith Blackwood	Mr Norman McLeod
Mr Keith Campbell	Mrs Fiona Muirhead-Kerr
Mr Andrew Cattnach	Mrs Elizabeth Paterson
Mrs Mhairi Clark	Mr Neil Paterson
Mrs Maureen Drummond	Mrs June Rae
Mr John Findlay	Mr Alan Reid
Mrs Margaret Fraser	Mrs Lesley Reid
Mrs Helen A. Fullerton	Mrs Alison Rogers
Mr J. Nicol Geddes	Mr David Smith
Mrs Janice Gill	Mrs Ellen Smith
Mrs Nicola Henderson	Mrs Pat Stalker
Ms Lorna Howie	Mr Alistair Stark
Mr Alastair Hunter	Mr David Tait
Mr Iain Hunter	Mrs Heather Tait
Ms Ann Kindness	Mr John Telfer (Died during 2025)
Mr Joe Mackie	Mr Alan M. Thompson
Mr Doug Marnoch (retired during 2025)	Mrs Anne Y. Thompson
Mr Alan Marr	Mrs Sheila Towns
Mrs Mairi Marr	Mrs Fiona Ure
	Mrs Rhoda Wright

MANNOFIELD CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations received	9,385	25,946
Tax recovered on gift aid	28,713	26,982
Legacies	9,004	36,334
Other income	9,318	6,700
Offerings	102,974	138,770
Contribution from congregational organisations	2,270	2,490
Development fundraising	9,230	8,034
Café Connect contributions	9,930	16,821
	<u>180,824</u>	<u>262,077</u>
Other trading activities		
Use of premises	54,804	26,410
Investment income		
Interest received	3,020	3,008
Dividends received	18,988	18,988
	<u>22,008</u>	<u>21,996</u>
Charitable activities		
Weddings and funerals	1,925	2,000
Total incoming resources	<u>259,561</u>	<u>312,483</u>
EXPENDITURE		
Charitable activities		
Wages	22,770	22,505
Social security	907	232
Pensions	116	134
Council tax and insurance	15,555	14,086
Heat and light	27,879	23,626
Other expenses	5,705	8,323
Giving to Grow contribution	91,114	90,306
Presbytery Dues	5,184	4,341
Minister's expenses	3,493	3,185
Ministerial assistance	-	242
Fabric repairs and maintenance	34,680	39,187
Church office expenses	18,864	16,033
Donations paid	27,254	5,559
Minister's car expenses	1,008	1,426
Worship resources	340	1,652
	<u>254,869</u>	<u>230,837</u>
Support costs		
Governance costs		
Accountancy fees	4,734	4,200

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MANNOFIELD CHURCH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

	2025	2024
	<u>£</u>	<u>£</u>
Total resources expended	<u>259,603</u>	<u>235,037</u>
Net (expenditure)/income before gains and losses	(42)	77,446
Realised recognised gains and losses		
Net gains/(losses) on investments	<u>10,444</u>	<u>3,165</u>
Net income	<u>10,402</u>	<u>80,611</u>

This page does not form part of the statutory financial statements

