

Almondbank Tibbermore Parish Church Of Scotland

Scotland · Charity number SC005203

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1902-01-01
Register	View on the OSCR register

Contact

Address
The Bothy
Mains of Cultmalundie
Tibbermore
Perth
PH1 1QL

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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. Services of worship are held every Sunday morning in Almondbank Tibbermore Parish Church followed by teas and home baking. Special services take place at Easter, Christmas, Harvest Thanksgiving and Remembrance Sunday with Holy Communion observed twice each year. A monthly ladies group and weekly craft class are open to all members of the community. Regular donations of food are accepted on behalf of Perth & Kinross Food Bank. The Church hall continues to be used by the Brownies, Rainbows and other local organisations as required.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£40,672	£41,350	-	0
2024-12-31	£40,109	£43,136	-	0
2023-12-31	£59,221	£53,404	-	0
2022-12-31	£44,413	£45,979	-	0
2021-12-31	£39,696	£42,294	-	0
2020-12-31	£40,366	£51,550	-	0

Almondbank Tibbermore Parish Church Of Scotland

Scotland - Charity number SC005203

Accounts

Almondbank Tibbermore Parish Church of Scotland



RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2025

Congregation No: 281638

Charity No: SC 005203

Reference and Administrative Information

Charity Name: Almondbank Tibbermore Parish Church of Scotland
Charity Registration Number: SC005203
Congregation Reference No: 281638
Contact Address: The Bothy
Mains of Cultmalundie
Tibbermore
Perth PH1 1QL

Trustees

Kirk Session Carol Duff; Maureen Grant; Alison Hooper;
Irene Hutchison; Henrietta Melville; Fiona Murray
William Murray; Adeline Nicol; William Porterfield;
Margaret Ritchie; Denis Scott; Flora Wylie

Jean Anderson resigned February 2025
Wilma Lumsden deceased November 2025
Rev Robert Malloch retired October 2025

Congregational Board Peter Cookson; Sheena Cookson; Linda MacPherson;
Audrey McIntyre Miller; Heather McRitchie; Audrey Michie;
Alistair Ritchie; Isobel Scott.

Principal Office-bearers

Locum Minister / Interim Moderator Rev Hilary Beresford, Rev Liz Kay
Session Clerk: Irene Hutchison
Church Treasurer: Denis Scott
Clerk to the Board: Jenny Norrie

Independent Examiner

William RL Duncan
9 Melrose Crescent
Perth PH1 1SD

Bankers

Royal Bank of Scotland
Perth Chief Office
12 Dunkeld Road
Perth PH1 5RB

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 Deed of 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 Annual Stated Meeting and serve for a period of three years after which they must seek re-election at the next Annual Stated Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets four times a year to carry out its duties. Certain responsibilities are delegated to the Finance Committee, the Property Committee and the Social Committee as appropriate. The Kirk Session which also meets four 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 policy. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held every Sunday morning in Almondbank Tibbermore Parish Church followed by teas and home baking. Special services take place at Easter, Christmas, Harvest Thanksgiving and Remembrance Sunday with Holy Communion observed twice each year. A monthly ladies group and weekly craft class are open to all members of the community. Regular donations of food are accepted on behalf of Perth & Kinross Food Bank. The Church hall continues to be used by the Brownies, Rainbows and other local organisations as required.

Trustees' Annual Report (cont)
Year ended 31 December 2025

Achievements and Performance

It has been a difficult year with our Minister retiring in October and the congregation not being allowed to call a new Minister. This has led to the appointment of an Interim Moderator with the prospect of being placed in guardianship and ultimately uniting with Methven & Logiealmond Church. The accounts follow a similar pattern to previous years with this year showing a much lower loss of £678. Income was slightly down on last year, with a consequential reduction in Gift Aid, due to the unfortunate passing of members of the congregation. Expenditure was down on last year although the Giving to Grow contributions were greater. A proportion of Manse Council Tax was refunded due to the Minister's retiral. The Youth Group on a Wednesday evening continues to maintain its popularity with over thirty youngsters attending. This has proved to be a valuable asset to the community together with both the Monday afternoon Craft Group and the monthly Ladies Group also increasing their membership, not only from the congregation but encouragingly, also from the wider community. In November a collection was held for Poppyscotland following our Remembrance Service raising £180. December was a busy month with our Christmas tree lights switch on with carols and songs followed by mince pies and mulled wine. A good number of non members once again joined us for a most enjoyable evening followed later in the month by a Watchnight Service with a further service on Christmas Day. Pitcairn primary school again held Christmas shows in the Church which were well attended by parents, family and friends.

Financial Review

We have continued on a similar path to previous years with the new Giving to Grow contributions accounting for virtually all our income. As ever, because our rental income is included in the calculations resulting in an artificially high contribution figure, we struggle to show any surplus in the published accounts. However, following our Minister's retiral, we are no longer liable for any Manse Council Tax which will help our cash flow situation. As the Manse is now let, we shall also see a substantial increase in our Revenue Account with 121 George Street although, as stated earlier, this will result in higher Giving to Grow contributions in future years. It is the Trustees' policy to hold reserves of approximately three months expenditure. At the year end the Church held unrestricted cash funds of £8,856 of which £634 is designated for the ladies group.

The financial risk assessment is considered to be low.

Trustees' Annual Report (cont)

Year ended 31 December 2024

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. Both a Bribery & Procurement Procedure and Financial Security Policy have been adopted by the Board and are reviewed on an annual basis together with a Safeguarding policy.

Approved by the Trustees and signed on their behalf,

Rev Hilary Beresford



Moderator/Session Clerk

Date 8 March 2026

Almondbank Tibbermore Parish Church

SC 005203

Independent Examiner's Report to the Trustees of Almondbank Tibbermore Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 10.

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 2006 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.

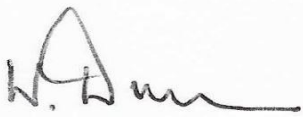
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- 1 to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - 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.



William RL Duncan
9 Melrose Crescent
Perth
PH1 1SD
Date 15/3/26

Almondbank Tibbermore Church
Receipts and Payments Account
Year ended 31 December 2025


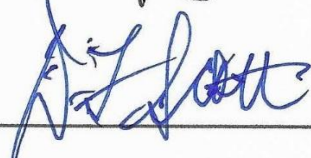
		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note					
Donations	3	24,336			24,336	25,881
Other Receipts (Ladies Group)		422			422	431
Receipt from General Trustees		15,914			15,914	13,797
<u>Total Receipts</u>		<u>40,672</u>	<u></u>	<u></u>	<u>40,672</u>	<u>40,109</u>
<u>Payments</u>						
Costs of Generating Funds	4	0			0	0
Charitable Activities	5	41,350			41,350	43,136
<u>Total Payments</u>		<u>41,350</u>	<u></u>	<u></u>	<u>41,350</u>	<u>43,136</u>
Excess of Receipts over Payments before transfers		-678			-678	-3,027
Transfer between funds						
<u>Excess of Receipts over Payments for the year</u>		<u>-678</u>	<u></u>	<u></u>	<u>-678</u>	<u>-3,027</u>

Almondbank Tibbermore Parish Church
Statement of Balances
at 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Note					
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	2	9,534	0	621	10,155
				10,155	13,182
Movement in year:					
Excess of Receipts over Payments for the year		-678	0	0	-678
				-678	-3,027
Bank & deposit balances carried forward		<u>8,856</u>	<u>0</u>	<u>621</u>	<u>9,477</u>
				<u>9,477</u>	<u>10,155</u>
<u>Investments at market value</u>					
		<u>0</u>		<u>0</u>	<u>0</u>
<u>Assets</u>					
Gift Aid Receivable		<u>3,424</u>			<u>3,640</u>
		<u>3,424</u>			<u>3,640</u>
<u>Liabilities</u>					
		<u>0</u>			<u>0</u>
		<u>0</u>			<u>0</u>

The accounts were approved by the Kirk Session and Financial Board on 8 March 2026

For and on behalf of the Kirk Session and Financial Board

	
_____	Moderator/Session Clerk
	
_____	Treasurer

Almondbank Tibbermore Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Ladies Group Fund	760	422	548		634
General Fund	8,774	40,250	40,802		8,222
	<u>9,534</u>	<u>40,672</u>	<u>41,350</u>	<u>0</u>	<u>8,856</u>
Endowment funds					
The Kirk Session Bequest	621				621
	<u>10,155</u>	<u>40,672</u>	<u>41,350</u>	<u>0</u>	<u>9,477</u>

Purposes of Designated Fund

Ladies Group Fund: This fund is to be used for Ladies Group purposes.

Purposes of Endowment Funds

The Kirk Session Bequest Fund is to be used to provide help to the needy in the Parish.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	1,135		1,135	2,160
Gift Aid Donations	16,897		16,897	17,158
Tax Recovered on Gift Aid Donations	4,542		4,542	4,613
Ordinary Offerings (Open Plate)	1,375		1,375	1,130
Other Offerings, Donations etc	387		387	820
	<u>24,336</u>		<u>24,336</u>	<u>25,881</u>

4. Analysis of Payments

Costs of Generating Funds

Offering envelopes	0		0	0
	<u>0</u>		<u>0</u>	<u>0</u>

5. Charitable Activities

Ministries & Mission Allocation	24,159		24,159	21,884
Presbytery Dues	600		600	667
Pulpit Supply/Locum Costs	490		490	450
Other Staffing Costs	4,260		4,260	4,310
Ministerial Expenses	783		783	715
Fabric Repairs & Cleaning	3,585		3,585	6,400
Heat and Light	2,797		2,797	3,238
Insurance	2,936		2,936	2,605
Manse Council Tax	558		558	1,822
Expenses & Equipment	584		584	374
Donations (Ladies Group)	150		150	230
Fees & Subscriptions (Ladies Group)	337		337	318
Other Expenses (Ladies Group)	61		61	73
Independent Examiner	50		50	50
	<u>41,350</u>		<u>41,350</u>	<u>43,136</u>

6. Ministers' Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all 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 5th and subsequent years of service £39,856.

7. Collections for Third Parties

	2025 £	2024 £
Poppyscotland	180	150
	<u>180</u>	<u>150</u>

APPENDIX

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>40,372</u>	<u>40,372</u>
Market Value of Balances at 31 December	<u>61,954</u>	<u>59,100</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>18,941</u>	<u>21,997</u>

Almondbank Tibbermore Parish Church Of Scotland

Scotland - Charity number SC005203

Accounts

Almondbank Tibbermore Parish Church of Scotland



RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR TO 31 DECEMBER 2024

Congregation No: 281638

Charity No: SC 005203

Reference and Administrative Information

Charity Name: Almondbank Tibbermore Parish Church of Scotland

Charity Registration Number: SC005203

Congregation Reference No: 281638

Contact Address:

Trustees

Kirk Session

Congregational Board

Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:

Clerk to the Board:

Independent Examiner

Bankers

Royal Bank of Scotland
Perth Chief Office
12 Dunkeld Road
Perth PH1 5RB

Trustees' Annual Report
Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of 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 Annual Stated Meeting and serve for a period of three years after which they must seek re-election at the next Annual Stated Meeting.

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Trustees' Annual Report (cont)
Year ended 31 December 2024

Achievements and Performance

The accounts follow a similar pattern to previous years with this year showing a loss of £3,027. Income was slightly down on last year, with a consequential reduction in Gift Aid, due to the unfortunate passing of members of the congregation. Expenditure was down on last year as the same degree of Manse repairs was not required. The Youth Group on a Wednesday evening continues to maintain its popularity with over thirty youngsters attending. This has proved to be a valuable asset to the community together with both the Monday afternoon Craft Group and the monthly Ladies Group also maintaining their membership, not only from the congregation but also from the wider community. In November a collection was held for Poppyscotland following our Remembrance Service raising £150. December was a busy month with our Christmas tree lights switch on with carols and songs followed by mince pies and mulled wine. A good number of non members once again joined us for a most enjoyable evening followed later in the month by a Watchnight Service with a further service on Christmas Day. Both Pitcairn and Ruthvenfield primary schools again held Christmas shows in the Church which were well attended by parents, family and friends.

Financial Review

We have continued on a similar path to previous years with the new Giving to Grow contributions accounting for virtually all our income. As ever, because our rental income is included in the calculations resulting in an artificially high contribution figure, we struggle to show any surplus in the published accounts. Restrictions to what may be claimed from Revenue Accounts have eased somewhat and we can now be reimbursed for more, but not all, of our outgoings. There are still going to be certain times of the year when funds are tight. However, our cash flow has been improved somewhat by last year's insurance claim. It is the Trustees' policy to hold reserves of approximately three months expenditure. At the year end the Church held unrestricted cash funds of £9,534 of which £760 is designated for the ladies group.

The financial risk assessment is considered to be low.

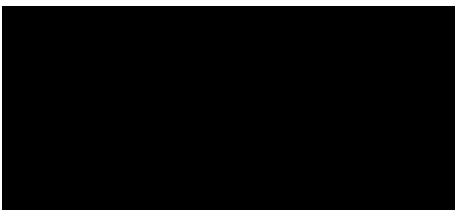
Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

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Approved by the Trustees and signed on their behalf,



Moderator/Session Clerk

Date 24 February 2025

Almondbank Tibbermore Parish Church

SC 005203

Independent Examiner's Report to the Trustees of Almondbank Tibbermore Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

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 2006 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.

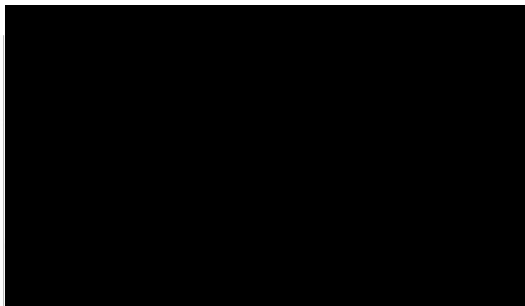
Basis of independent examiner's statement

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Independent examiner's statement

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- 1 to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
— to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
— have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date 23/3/25.

Almondbank Tibbermore Church
Receipts and Payments Account
Year ended 31 December 2024

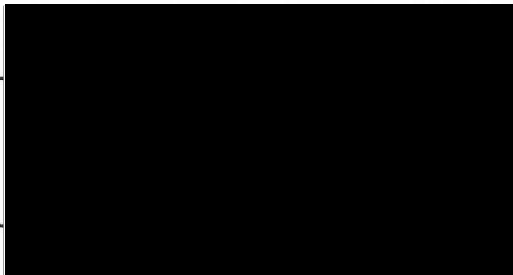
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	25,881			25,881	27,272
Other Receipts (Ladies Group)		431			431	766
Receipt from General Trustees		13,797			13,797	20,405
Manse Insurance Claim		0			0	10,778
<u>Total Receipts</u>		<u>40,109</u>			<u>40,109</u>	<u>59,221</u>
<u>Payments</u>						
Costs of Generating Funds	4	0			0	0
Charitable Activities	5	43,136			43,136	53,404
<u>Total Payments</u>		<u>43,136</u>			<u>43,136</u>	<u>53,404</u>
Excess of Receipts over Payments before transfers		-3,027			-3,027	5,817
Transfer between funds						
<u>Excess of Receipts over Payments for the year</u>		<u>-3,027</u>			<u>-3,027</u>	<u>5,817</u>

Almondbank Tibbermore Parish Church
Statement of Balances
at 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023	
Note	£	£	£	£	£	
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward	2	12,561	0	621	13,182	7,365
Movement in year:						
Excess of Receipts over Payments for the year		-3,027	0	0	-3,027	5,817
Bank & deposit balances carried forward		<u>9,534</u>	<u>0</u>	<u>621</u>	<u>10,155</u>	<u>13,182</u>
<u>Investments at market value</u>						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assets</u>						
Gift Aid Receivable		<u>3,640</u>			<u>3,749</u>	<u>3,749</u>
		<u>3,640</u>			<u>3,749</u>	<u>3,749</u>
<u>Liabilities</u>						
		<u>0</u>			<u>0</u>	<u>0</u>
		<u>0</u>			<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session and Financial Board on 24 February 2025

For and on behalf of the Kirk Session and Financial Board

	<p style="text-align: right;">Moderator/Session Clerk</p> <p style="text-align: right;">Treasurer</p>
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Almondbank Tibbermore Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2024	Receipts	Payments	Transfers	2024
	£	£	£	£	£
Unrestricted funds					
Designated Ladies Group Fund	950	431	621		760
General Fund	11,611	39,678	42,515		8,774
	<u>12,561</u>	<u>40,109</u>	<u>43,136</u>	<u>0</u>	<u>9,534</u>
Endowment funds					
The Kirk Session Bequest	621				621
	<u>13,182</u>	<u>40,109</u>	<u>43,136</u>	<u>0</u>	<u>10,155</u>

Purposes of Designated Fund

Ladies Group Fund: This fund is to be used for Ladies Group purposes.

Purposes of Endowment Funds

The Kirk Session Bequest Fund is to be used to provide help to the needy in the Parish.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	2,160		2,160	2,600
Gift Aid Donations	17,158		17,158	17,796
Tax Recovered on Gift Aid Donations	4,613		4,613	4,704
Ordinary Offerings (Open Plate)	1,130		1,130	1,120
Other Offerings, Donations etc	820		820	1,052
	<u>25,881</u>		<u>25,881</u>	<u>27,272</u>

4. Analysis of Payments

Costs of Generating Funds

Offering envelopes	0		0	0
	<u>0</u>		<u>0</u>	<u>0</u>

5. Charitable Activities

Ministries & Mission Allocation	21,884		21,884	24,470
Presbytery Dues	667		667	666
Pulpit Supply/Locum Costs	450		450	390
Other Staffing Costs	4,310		4,310	3,550
Ministerial Expenses	715		715	797
Fabric Repairs & Cleaning	6,400		6,400	15,295
Heat and Light	3,238		3,238	3,232
Insurance	2,605		2,605	2,490
Manse Council Tax	1,822		1,822	1,779
Expenses & Equipment	374		374	420
Donations (Ladies Group)	230		230	0
Fees & Subscriptions (Ladies Group)	318		318	188
Other Expenses (Ladies Group)	73		73	87
Independent Examiner	50		50	40
	<u>43,136</u>		<u>43,136</u>	<u>53,404</u>

6. Ministers' Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in the 5th and subsequent years of service £38,884.

7. Collections for Third Parties

	2024 £	2023 £
Poppyscotland	150	150
Turkey/Syria Appeal	0	230
	<u>150</u>	<u>380</u>

APPENDIX

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

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>40,372</u>	<u>40,372</u>
Market Value of Balances at 31 December	<u>59,100</u>	<u>56,306</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>21,997</u>	<u>22,728</u>