



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Da01y	Month	Year		Day	Month	Year
	01	10	2024		30	09	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds ⁰	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	36 174				36 174	27 387
Legacies	-			-	-	-
Grants	15 325	34 501			49 826	18 240
Receipts from fundraising activities	523				523	593
Gross trading receipts	-				-	
Income from investments other than land and buildings	4 580				4 580	4 152
Rents from land & buildings	7 285	14 214			21 499	6 855
Gross receipts from other charitable activities	21 835			-	21 835	25 306
					-	
A1 Sub total	85 722	48 715	-	-	134 437	82 533
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	85 722	48 715	-	-	134 437	82 533
A3 Payments						
Expenses for fundraising activities	79				79	276
Gross trading payments	-				-	-
Investment management costs	-	84			84	846
Payments relating directly to charitable activities	76 657	66 970			143 627	74 108
Grants and donations	4 246				4 246	4 634
Governance costs:					-	-
Audit / independent examination	500				500	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	81 482	67 054	-	-	148 536	79 864
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments		13 588			13 588	-
A4 Sub total	-	13 588	-	-	13 588	-
Total payments	81 482	80 642	-	-	162 124	79 864
Net receipts / (payments)	4 240	(31 927)	-	-	(27 687)	2 669
A5 Transfers to / (from) funds	(33 485)	33 485			-	
Surplus / (deficit) for year	(29 245)	1 558	-	-	(27 687)	2 669

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Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	66 589				66 589	63 713
	Surplus / (deficit) shown on receipts and payments account	(29 245)	1 558			(27 687)	2 669
	Cheques outstanding from last year	(206)				(206)	-
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	37 138	1 558	-	-	38 696	66 382

Details	Fund to which asset belongs	Number of Units	Cost	Market valuation to nearest £	Last year to nearest £
B2 Investments	Unrestricted	2 087	32 074	66 854	51 621
	Rectory Fund	2 005	53 508	64 214	60 499
	Total			131 068	112 120

Details	Fund to which asset belongs	Cost (if available) to nearest £	Insurance Value to nearest £	Last year to nearest £
B3 Other assets	Built in 1853 at cost of	1 290	2 485 746	2 418 041
	Na	n/a	273 306	265 862
	Rectory Fund	303 663	394 811	357 482
	Total	304 953	3 153 863	3 041 385

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
	Total	-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
	Total	-	-

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	John Maltman	John Maltman	16.02.26
	John Marsden	John Marsden	16.02.26

* Please note - OSCR will accept digital or typed signatures

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

stated on analysis of funds worksheet

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Annual Quota to Scottish Episcopal Church	Diocese of Edinburgh	1 per year	3 506
Person in Need		1	100
Youth activities	Boys Brigade	1	300
Religious books	St Peter's School	1	40
Care of Children & Families in need	Aberlour	1	300
Total			4 246

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

Authority under which paid

C3b Trustee remuneration - details

Stipend pension and benefits to our priest-in-charge who is an ex-officio member of the Vestry and therefore a trustee.	46 031

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

C4b Trustee expenses - details

	Number of trustees	£
Travel and other expenses for priest-in-charge as above.	1	1 800

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
	None		

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Total current period to nearest £	Total last period to nearest £
Plate	1 125	658
Standing orders	28 858	22 466
Donations	420	922
Weddings/Funerals	572	-
Gift Aid recovered	5 199	3 341
	-	-
Total	36 174	27 387

- -

2 Grants

	Total current period to nearest £	Total last period to nearest £
From Diocese for Stipend Support	15 325	15 240
Grants for Net-zero Heating project	27 088	-
VAT reclaim	7 413	-
	-	-
Total	49 826	15 240

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3 Gross receipts from other charitable activities

	Total current period to nearest £	Total last period to nearest £
Braw Lads Breakfast	523	593
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Total	523	593

reference error

reference error

4 Payments relating directly to charitable activities

	Total current period to nearest £	Total last period to nearest £
Stipend	36 917	30 809
Pension	8 316	10 176
Payroll costs	504	484
Council Tax	2 658	2 857
Insurance	2 361	2 034
Priest-in-charge expenses	1 800	1 408
Gas & Electric	7 839	7 374
Subscriptions, wifi etc	439	69
Visiting Clergy	117	296
Altar expenses	451	452
Organ maintenance	1 890	-
Office Expenses	455	279
Advertising	150	528
Building Maintenance	8 410	5 525
Office holders expenses	13	-
Caretaker	3 304	3 084
Church Building Projects	66 970	5 908
Miscellaneous	1 033	1 715
	-	-
	-	-
	-	-
Total	143 627	72 998

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Additional analysis (3)**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
	Specific Projects Fund	Rectory Fund				
Receipts						
Donations					-	-
Legacies					-	-
Grants	34 501				34 501	3 000
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings		14 214			14 214	-
Gross receipts from other charitable activities					-	-
Sub total	34 501	14 214	-	-	48 715	3 000
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	34 501	14 214	-	-	48 715	3 000
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs		84			84	846
Payments relating directly to charitable activities	66 970				66 970	5 908
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
Sub total	66 970	84	-	-	67 054	6 754
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments		13 588			13 588	-
Sub total	-	13 588	-	-	13 588	-
Total payments	66 970	13 672	-	-	80 642	6 754
Net receipts / (payments)	(32 469)	542	-	-	(31 927)	(3 754)
Transfers to / (from) funds	33 485				33 485	-
Surplus / (deficit) for year	1 016	542	-	-	1 558	(3 754)

Specific Projects Fund relates to one-off major projects for which grant funding has been sought at least in part, for example replacement of church heating from Net-zero grant.

Rectory Fund ring-fences money generated from sale and purchase of rectory for future investment for a more suitable property when the need arises.