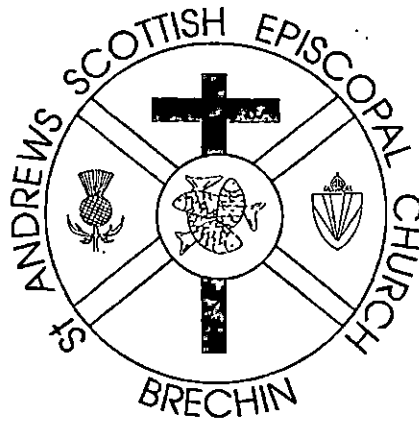


Scottish Charity No: SC007909



**St Andrew's Scottish Episcopal Church: Brechin**

**Annual Report and Accounts for the year ended  
31st August 2025**

St Andrew's Episcopal Church: Brechin  
Known as: St Andrew's Scottish Episcopal Church

**Annual Report and Accounts for the year ended 31st August 2025**

<b>Contents</b>	<b>Page</b>
Reference and administrative information	2
Vestry Report.	3 - 7
Independent Examiner's report.	8
Statement of Receipts and Payments.	9
Statement of Balances	10
Notes to the accounts.	11 - 12

## St Andrew's Episcopal Church: Brechin

### Reference and Administrative Information

**Church Address:** St Andrew's Church, Argyll Street, Brechin, DD9 6JL  
**Principal Office Address:** c/o Treasurer 86C Montrose Street, Brechin, DD9 7DF  
**Scottish Charity No:** SC007909

### Charity Trustees

Elizabeth Matheson	Secretary / Lay Rep/ Rainbow/Explorers
James Cleves	Treasurer
Elizabeth Howson	Explorers Leader/Soup Initiative
Gillian Henderson	Treasurer Asst.Rainbow/Soup/Explorers
Helen Christie	PVG Representative
George Watson	Property Convener
Bridget Birkbeck	Soup Initiative

<b>Ministry Team</b>	Rector	Revd Canon Jim Benton-Evans
	Shared Priest	Father Paul McLaren
	Non-Stipendiary Priest	Revd Mike Harris
	Lay Worship Leader	Elizabeth Matheson
	Eucharistic Assistant	Elizabeth Matheson
	Sacristans	Elizabeth Matheson / James Cleves

<b>Bankers (Church Account)</b>	Co-operative Bank, Head Office, PO Box 101, 1 Balloon Street, Manchester, M60 4EP
(Savings Account)	Charities Aid Foundation, Scottish Widows Bank Plc. PO Box 12757, 67 Morrison Street, Edinburgh, EH3 8YJ
(Shop account)	Co-operative Bank, Head Office, PO Box 101, 1 Balloon Street, Manchester, M60 4EP
(Explorers)	Santander Business Bank Bridle Road, Bootle, GIR OAA
(New Soup Initiative Acc.)	Bank of Scotland Plc The Mound, Edinburgh, EH1 1YZ
<b>Independent Examiner</b>	Mrs Angela Haig CA, CTA EQ Accountants Limited Westby, 64 West High Street Forfar, Angus DD8 1BJ

## **Report of the Vestry (Trustees' report)**

### **For the year ended 31 August 2025**

As the Charity Trustees of St Andrew's Church, the Vestry presents its report and accounts for the year ended 31 August 2025. The report and accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed. 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 published on 16 July 2014.

### **Structure, governance, and management**

St. Andrew's Church is an unincorporated association, governed by a constitution adopted in 2009. For the purposes of charities law, the members of the Vestry are the charity trustees of the Church. The Church is a member congregation of the Diocese of Brechin in the Scottish Episcopal Church. The Bishop of Brechin has pastoral oversight of all congregations within the diocese, and all congregations are subject to the canon law of the Scottish Episcopal Church.

The members of the Vestry normally hold office for three years and are elected at the annual general meeting by the constituent members of the congregation (i.e., those members of the congregation who are on the Communicants Roll and are 16 years old and upwards).

The Lay Representative and Alternate Lay Representative, who represent the church at diocesan synod, are elected annually by the lay members of the congregation at the annual general meeting. The Lay Representative is a full member of the Vestry during his/her term of office.

The Vestry Secretary and Treasurer are appointed by the Vestry.

The Rector (or Priest in Charge) is appointed by the Vestry and the Bishop of the diocese.

Day to day management is delegated to the ministry team with the Vestry authorising policy relating to temporal affairs and appointing staff. The Rector (or Priest in Charge) is responsible for the spiritual affairs of the Church and delegates aspects of the Church's operations to the ministry team.

The Vestry continue to share a "Rector" with Montrose and Inverbervie Episcopal churches, whilst remaining as separate Charities for Accounting and Vestry purposes.

In addition to attending a short induction session all new Vestry members are provided with a copy of "Guidance for Charity Trustees" issued by the Office of the Scottish Charity Regulator when appointed.

The Vestry reviews on a regular basis the major risks to which the Church is exposed, and systems or procedures are being established to manage those risks.

### **Objectives and activities**

The purpose of the Charity is the advancement of religion and to provide public benefit. The objectives of the Vestry are to advance the mission of the Christian church, through worship, service, and fellowship. These objectives are carried out through mission and pastoral activities. The principal activity of the Church is public worship in word and sacrament and the furtherance of the Kingdom of God.

The Church manages a church hall which is used both by church and community organisations. It also runs a project, The Rainbow Charity Shop, which sells second-hand goods and employs a part-time Manager to organise the volunteers. The church also facilitates The Brechin Soup Initiative and the Brechin Explorers Group in the Church Hall.

In carrying out its objectives, the Vestry depends upon the contributions, both human and material, of many volunteers from the congregation. Activities carried out include contributions of preparatory work to and during worship, service on sub-committees and through group activities. Also, the maintenance of premises and fabric, and a variety of pastoral and social activities. These contributions are all highly valued and all members of the congregation are encouraged to, and many do, participate in them.

## **Achievements and performance**

This year church members have been busy raising funds for the ever-increasing costs of running the church. We have held Car Boot Sales, Concerts and two children's parties, which have also involved members of the local community and parents of the schoolchildren.

The Brechin Soup Initiative have been active delivering soup on a weekly basis, to the needy of the community and providing four Community Lunches with entertainment throughout the year.

The Explorers Group has also been active with outings and has received help from parents, some of whom have now a PVG cover.

Most of the Sunday Services were held in the church, with just a few changed to the Church Hall from New Year until Palm Sunday to reduce the heating costs and keep the congregation warmer.

Our weekly News Sheet (Digest) continues to be distributed to all members of all three churches, either by email or in the post. It was felt important that we continue with this connection out with those attending the churches.

Revd Jim Benton-Evans continues to be Rector of St Andrew's Church Brechin, along with St Mary's & St Peter's Church Montrose and St David's Church Inverbervie.

The Stipend and Pension is shared 50/50 between St Andrew's Church Brechin and St Mary & St Peter's Montrose with St David Inverbervie being part of the Montrose portion, as it is a small church. They remain as three separate Charities with responsibility for their own Accounts. The monthly Priest's Expenses are received and paid for by the Brechin Treasurer (from St Andrew's Church Account) and shared accordingly with the Montrose/Inverbervie Churches.

The linked churches are working well and we share activities, and friendships, when we can.

***The Buildings Group*** has continued with the general maintenance of the Church, Rainbow Shop, Church Hall, and Rectory.

Church Grounds – Angus Council have continued to cut the grass around the Church Building for the adjacent Primary School children to access school buses in Argyll Street. Church members have donated hedge cutting costs.

The new Property Convener has organised the clearing and tidying of the trees surrounding the Church.

The Rainbow Charity Shop – The Shop windows and the changing room have been re-vamped and lighting improved.

## **The Ministry Group**

Sharing ministry across three charges is always challenging, but with the support of a dedicated lay team and the valued assistance of Fr Paul McClaren-Cook and Rev Mike Harris, we are able to offer a priest to celebrate the Eucharist three Sundays out of four, with the other Sunday being a service led by a licensed Lay Worship Leader.

We are developing strong ecumenical links with Brechin & Farnell Church of Scotland and have this had held two joint Sunday services with them, with more planned. The contact with Maisondieu Primary School is ongoing and increasing, and there has been an after-school Electronic Music club offered at JARS. The Rector will be taking a sabbatical in the summer of 2026 and arrangements are in hand for full ministerial cover during that period.

### **Brechin Soup Initiative**

The Brechin Soup Initiative has been serving people in Brechin since the Covid pandemic. Its purpose is to provide a service to local people and friendly interaction with volunteers delivering fresh, nutritional soup to people's doors, frozen prior to delivery. This initiative is particularly of relevance to those experiencing loneliness and/or social isolation; food poverty and/or living with mental health and wellbeing issues. We have a weekly distribution to over 150 people. We also hold quarterly community lunches at the Cathedral Hall here in Brechin, to increase opportunities for community inter-action for local people. This includes occasional visits from speakers and a variety of entertainment. We currently have funding from the National Lottery Community Fund until the latter part of 2026 and have around 20 volunteers.

We are also developing the project through the schools, from an educational perspective. This involves volunteers delivering cooking lessons, the results of which the children take home along with ingredients to make it again with their parents. This is funded by Enable Works.

The project is intended to run on as long as it is required and appreciated by the community. Publicity for the project takes place through the Brechin Soup Initiative Facebook page; local posters; the publication 'DD9' and through personal recommendation. There is a committee that meets each month, and local people are invited to make comments to those delivering the soup and through Facebook. Revd Mike Harris was voting in as the new Chairperson by the BSI Committee.

### **Brechin Explorers' Club**

This has been a busy year with an average attendance of 27 children weekly. We continue to meet in St Andrew's Hall straight from school. Children joined the congregation with their parents for a Christingle Service and a pre-Easter Service in church.

We continue to offer a range of activities each week but always have a teaching input. This year we had a focus on the story of Joseph culminating in an outing to 'Joseph' at the theatre, which was really enjoyed by those who attended. We also had a trip to a farm where the children fed the animals and petted sheep and goats.

Last November and in December we had two special Community events, a Light Party as an alternative to Hallowe'en with a definite Christian theme and a Christmas disco. Both attracted a large number of primary children.

We have several new adult volunteers who have had a PVG disclosure. This is most helpful and encouraging.

**The Rainbow Shop** – We have a new Manager from December 2024 who has transformed the shop interior and replaced the shop counter. During the vacancy some of the volunteers came in for extra hours to help sort through the stock and keep the shop open for customers. But some daytime openings were reduced, and this had some slight reflection on the Sales figures.

Since the Summer sales have picked up we have almost achieved a similar amount of Fund Raising as last year.

It was agreed at the AGM in December 2015 that 5% of annual shop surplus funds should be distributed to Local charities. This year we were able to donate £500 to the Brechin BRAVO for Xmas Lights, £500 to the Brechin Community Garden and £500 to the 2<sup>nd</sup> Brechin Brownie Pack. This leaves £923.53 remaining for allocating. The Trustees have the final decision upon where donations will be gifted, and it shall be on the Agenda for 2026.

This allocation came about in response to the excellent amount of donations received from the local people of Brechin.

## **Financial Review**

### **Results**

Income - Our regular offering income has slightly increased upon last year. Fundraising income has increased, Hall Lets and Bank Interest have also increased.

**Expenditure** – Maintenance and Heating costs have not been so high this year.

A drawdown of £16,000 was required from the reserved funds held within the Scottish Widows Charities Aid Foundation Account, leaving us a General Church Fund Reserve of £13,215.05

A total of £13,700 was transferred across from the Co-operative Rainbow Shop Account to the Co-operative Bank Church Account to cover general running costs.

Rainbow Charity Shop Account holds £923.53 as 5% of profits to be allocated.

We have kept the Brechin Soup Initiative, and the Explorers Group Bank Accounts separate and restricted for practical purposes with grants and fundraising.

### **Restricted Reserves**

A Church Restoration fund set-up in 2017 is £3,157.30 held within the Scottish Widows Account.

### **Reserves Policy**

The Vestry have been operating on an annual budget basis, transferring sufficient funds to meet the annual cash flow requirements.

This year we have been operating by transferring funds from both the Rainbow Shop and the Scottish Widows Reserves Account, to take up the shortfall.

### **Investment Policy**

We hold reserved funds in a Scottish Widows, Charity Aid Foundation 90 Day Account, to maximise interest received on surplus funds. We do not have any further investments.

### **Insurance Policies**

The Church and Hall are covered by the Parishguard Ecclesiastical Insurance Group.

The Rectory is covered by AVIVA.

The Rainbow Charity Shop is covered by AIG, arranged through Simply Business.

## **Plans for Future Periods**

Due to diminishing funds, the Trustees have had the Church Rectory and the Church Hall valued with a consideration of selling these properties to keep the Church building operating and improve the heating system within the building.

The Trustees felt that the church with its beautiful architecture was attracting the community for a variety of events. And they wish to concentrate on upkeeping this building for the future of the area.

### **Disabled Access**

The church has disabled access into and within the building and operates a loop hearing system. We also have a toilet suitable for accessibility use in both the church and hall.

## Statement of Responsibilities of Members of Vestry

Charities Law requires the persons concerned in the management or control of every recognised body to prepare accounts for each financial year which give a true and fair view of its state of affairs and of its results for that period. In preparing those financial statements the members of the Vestry are required to:

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue in operation

The members of the Vestry are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the relevant legislation. The members of the Vestry are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Conclusion

In conclusion, the Vestry wishes to thank all members of the Congregation who help in so many ways in carrying on the work of the Church, without whom nothing would be possible.

FOR AND ON BEHALFOF THE VESTRY

Gillian Henderson

Vestry Treasurer.....*Gillian Henderson*.....Date *01/03/26*.....

Trustee.....*Elizabeth L. Matheson*.....Date *01/03/26*.....



## **Independent Examiner's Report to Trustees of St. Andrews Episcopal Church Brechtin**

I report on the accounts of the charity for the period ended 31 August 2025 which are set out on pages 9 to 12.

### **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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 view given by the accounts.

### **Independent Examiner's statement**

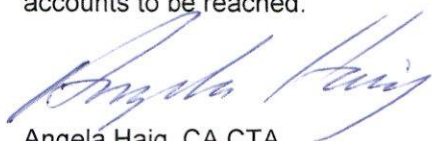
In the course of my examination, no matter has come to my attention

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, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Angela Haig, CA CTA  
EQ Accountants Limited  
Westby  
64 West High Street  
Forfar  
Angus  
DD8 1BJ

Date: 03/03/2026

**St Andrews Episcopal Church Brechin**  
**Scottish Charity No: SC007909**  
**Receipts and Payments**  
**For the year ending 31 August 2025**

RECEIPTS	Note	Restricted Funds	Unrestricted Funds	Year ended 2025	Year ended 2024
		£	£	£	£
Donations/ Grants/Stipend Grant	4	4,000.00	1,542.62	5,542.62	5,242.93
Funeral/Wedding Fees	5		250.00	250.00	470.00
<u>Fundraising</u>					
Fund day late donations/Xmas day lunch gifts	6		5,191.97	5,191.97	2,082.57
<u>Receipts from charitable activities</u>					
Church Collections			15,377.80	15,377.80	13,896.00
Gift Aid			4,593.22	4,593.22	3,387.76
<u>Trading</u>					
Rainbow Shop Income	7		28,518.27	28,518.27	30,406.07
<u>Investment Income</u>					
Scottish Widows CAF 90 Day Interest	11		482.27	482.27	697.13
Santander Rainbow Account Interest - Hall	9	0.00	0.00	0.00	2.77
<u>Other income</u>					
Brechin Explorers Group		3,110.79	0.00	3,110.79	1,344.73
Brechin Soup Initiative	14	25,235.97	0.00	25,235.97	16,297.15
Hall Let	12		4,703.00	4,703.00	3,196.00
Refunds Received			25.00	25.00	763.20
Linked expenses received from Montrose/Bervie Churches			3,163.46	3,163.46	9,011.10
Soup initiative Insurance contribution			1,100.00	1,100.00	1,226.79
Charitable Donations	10	180.00	0.00	180.00	480.00
<b>Total receipts</b>		<b>32,526.76</b>	<b>64,947.61</b>	<b>97,474.37</b>	<b>88,504.20</b>
<b>PAYMENTS</b>					
Fund Raising Costs	6		156.88	156.88	596.00
<u>Trading</u>					
Rainbow Shop Outgoings	7		15,670.03	15,670.03	16,886.58
<u>Cost of charitable activities</u>					
<u>Rector</u>					
Shared Full Stipend + Pension			19,237.08	19,237.08	23,558.13
Travel, Postage and other expenses			2,438.66	2,438.66	2,481.59
Telephone/Internet costs			1,462.21	1,462.21	1,245.51
Supply Priest fees and Travel costs			1,215.00	1,215.00	1,620.50
Rector's Allowances			350.00	350.00	350.00
<u>Rectorry</u>					
Heat and light			0.00	0.00	117.60
Repairs and maintenance			153.86	153.86	1,574.23
Council tax and water rates			2,529.08	2,529.08	2,662.78
Insurance			1,115.11	1,115.11	1,057.98
<u>Church</u>					
Heat and Light			14,111.39	14,111.39	5,873.16
Services and Altar			244.60	244.60	60.26
Property Insurance			4,387.98	4,387.98	4,000.00
Stationery & Advertising			1,528.09	1,528.09	791.23
Maintenance -Buildings & Grounds			761.72	761.72	7,583.72
Church Grant - Joyful Music		4,000.00	0.00	4,000.00	0.00
Organ & Music			194.86	194.86	238.50
<u>Hall</u>					
Heat and light	12		2,649.07	2,649.07	3,555.56
Repairs/Maintenance	12		2,367.40	2,367.40	1,503.65
Hall Insurance	12		1,000.00	1,000.00	1,229.22
<u>Other</u>					
Diocesan Quota	13		3,943.98	3,943.98	6,797.00
Donations passed to Accounts			0.00	0.00	420.00
Brechin Soup Initiative		11,242.75	0.00	11,242.75	7,597.87
Brechin Explorers Group		3,307.42	0.00	3,307.42	2,299.76
Charity Donations	10	130.00	0.00	130.00	151.15
Bank Charges			49.36	49.36	37.05
Utility Wrong Direct Debits from Corona Energy	11		128.89	128.89	0.00
<u>Governance costs</u>					
Accountancy / Vestry Training	8		1,596.00	1,596.00	651.00
<b>Total payments</b>		<b>18,680.17</b>	<b>77,291.25</b>	<b>95,971.42</b>	<b>94,940.03</b>
Surplus/(Deficit) for year		13,846.59	(12,343.64)	1,502.95	(6,435.83)
Transfers between funds		(65.00)	65.00	0.00	0.00
<b>Surplus/(Deficit) for the year</b>		<b>13,781.59</b>	<b>(12,278.64)</b>	<b>1,502.95</b>	<b>(6,435.83)</b>

**St Andrews Episcopal Church Brechin**  
**Scottish Charity No: SC007909**

**Statement of Balances - As at 31st August 2025**

	<b>Restricted Funds £</b>	<b>Unrestricted Funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Opening cash at bank and in hand	20,354.95	40,974.94	61,329.89	73,765.71
Surplus/(deficit) for the year	13,781.59	(12,278.64)	1,502.95	(12,432.82)
Closing cash at bank and in hand	<u>34,136.54</u>	<u>28,696.30</u>	<u>62,832.84</u>	<u>61,332.89</u>

**Bank and Cash Balances**

Co-operative Bank	50.00	11,833.73	11,883.73	7,276.25
Santander - Restricted Hall Account	0.00	0.00	0.00	0.00
Co-operative Bank - Rainbow Shop	0.00	3,647.52	3,647.52	4,499.28
Scottish Widows - CAF 90 Day Savings Account	3,157.30	13,215.05	16,372.35	32,421.71
Santander Explorers Account	4,487.79	0.00	4,487.79	4,684.42
Soup Initiative Bank of Scotland Account	26,441.45	0.00	26,441.45	12,448.23
<b>Totals</b>	<u>34,136.54</u>	<u>28,696.30</u>	<u>62,832.84</u>	<u>61,329.89</u>

**Assets (unrestricted Fund)**

		<b>£</b>	<b>£</b>
Heritable Property (Rectory)	At Market Value 31.08.25	190,000.00	70,000.00
Heritable Property (Church Hall)	At Market Value 31.08.25	40,000.00	0.00
Rainbow Shop	At Cost	26,280.00	26,280.00
		<u>256,280.00</u>	<u>96,280.00</u>

Approved by the Trustees and signed on their behalf on 1 MARCH 2026

*Elizabeth L Matheson*

Gillian Henderson - Treasurer

*Gillian Henderson*

**St Andrews Episcopal Church Brechin**  
**Scottish Charity No: SC007909**

**Notes to the Accounts**  
**For the year ended 31 August 2025**

**Note 1 Basis of Accounting**  
The accounts have been prepared under the historical cost convention with items recognised as cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

**Note 2 Nature and purpose of funds**

- \* Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity.
- \* The Trustees now maintain two unrestricted accounts (with the Co-operative Plc) for the day to day running of the church, hall, rectory and Rainbow Shop.
- \* The Trustees now maintain one restricted account (with the bank of Scotland) for the running of the Brechin Soup Initiative
- \* The Trustees now maintain one restricted account (with Santander Bank uk plc) for the running of the Brechin Explorers Group
- \* The Trustees Agreed to Donate 5% of the Rainbow Shop Annual Profits to Local Good Causes.
- \* The Trustees also maintain Scottish Widows Charities Aid Foundation 90 Day Saving Account.

**Note 3 Related Party Transactions**

- \* The Churches Insurance Policy (Ecclesiastical Churchguard/Hallguard/Rectory) this includes Trustee Indemnity Insurance for all Trustees.  
Rectory Insurance with Aviva  
**New Priest in Charge** - Shared Ministry Link with Montrose/Inverbervie Churches  
Shared 50% of Stipend/Travel/Expenses/Council Tax plus Rental Loss

	Restricted	Unrestricted	2025 Total
<b>Note 4 Grants &amp; Honorariums &amp; Donations Received</b>	£	£	£
SEC Mission Board Grant for Joyful Music - Rev J B-E	2,000.00		2,000.00
Diocese of Brechin Grant for Joyful Music - Rev J B-E	2,000.00		2,000.00
Stipend Transitional Grant Received		82.62	82.62
	<b>4,000.00</b>	<b>82.62</b>	<b>4,082.62</b>
<b>Donations Received</b>			
Coffee Fund donation for new Hall Boiler		400.00	
Personal Church Members donation for Hall Boiler		1,000.00	
Edzell Visitors donation		60.00	
		<b>1,460.00</b>	
<b>Restoration Fund for Church Vestry</b>			
Amount held from previous year	3,157.30	0.00	3,157.30
Carried forward	3,157.30	0.00	3,157.30
<b>Xmas Day lunch Fund 2023</b>		£	£
Funds Carried forward for Xmas Day 2024			786.00
Donations collected by Rectory and on the day		290.50	
			<b>290.50</b>
			1,076.50
Less Expenses from 2024 Xmas lunch			(146.18)
Total held for future lunches			<b>930.32</b>

	Restricted	Unrestricted	2025 Total
<b>Note 5 Funeral/Wedding Fees</b>	£	£	£
Wedding Fee - G & A Henderson	0.00	250.00	250.00
	<b>0.00</b>	<b>250.00</b>	<b>250.00</b>

	Restricted	Unrestricted	2025 Total
<b>Note 6 Fund Raising - Income</b>	£	£	£
Sept 24 Car Boot Sale	0.00	174.00	174.00
Nov Car Boot Sale	0.00	158.21	158.21
Brechin Open Garden's Scheme 2024	0.00	366.31	366.31
Concert tickets - Proseccos	0.00	2,054.50	2,054.50
Burn's Supper	0.00	800.00	800.00
Summer Fete 25	0.00	1,288.45	1,288.45
Xmas Day Donations	0.00	350.50	350.50
	<b>0.00</b>	<b>5,191.97</b>	<b>5,191.97</b>
<b>Fund Raising - Costs</b>			
Rainbow Shop Bin Bags	0.00	10.70	10.70
Xmas Day Lunch Printing + Table Settings	0.00	146.18	146.18
	<b>0.00</b>	<b>156.88</b>	<b>156.88</b>

<b>Note 7 Rainbow Charity Shop Income &amp; Expenditure Account</b>		
Year Ending 31st August 2025		Unrestricted
<b>Trading Account</b>		£
Total Income		28,518.27
Less Total Costs		(15,670.03)
<b>Total Raised</b>		<b>£12,848.24</b>
<b>Co-op Bank Rainbow Shop Account</b>		
Opening Balance as at 01-09-2023		4,499.28
Add income to date		28,518.27
		33,017.55
Deduct transfer to Church Account		(13,700.00)
Deduct Shop Outgoings to date		(15,670.03)
<b>Closing Balance 31-08-2023</b>		<b>3,647.52</b>

<b>Note 8 Governance Costs</b>		2025 Unrestricted
		£
EQ Accountants- Year End Accounts 2022/23		816.00
		<b>816.00</b>



**St Andrews Episcopal Church Brechin**  
**Scottish Charity No: SC007909**

**Notes to the Accounts (Cont.)**

		2025	
		Collected	Sent
Note 9	Charitable Donations	£	£
	Bishops Lent Appeal	50.00	0.00
	Xmas Party Aberlour Childrens Trust	130.00	130.00
		<u>180.00</u>	<u>130.00</u>
Rainbow Shop Funds held for Donating			£
	Bishops Lent Appeal		50.00
	Add 5% of 2024 Rainbow Profits		675.97
	Total held for donations 31.03.25		<u>725.97</u>
Scottish Widows Charities Aid Foundation 90 Day Savings Account		£	£
Note 10	Opening balance 1/9/23		32,421.71
	Gross interest received 1/10/2024		32,572.44
	Interest withdrawal 02/10/2024	(150.73)	32,421.71
	Gross interest received 01/01/2025		32,546.07
	Interest withdrawal 02/01/2025	(124.36)	32,421.71
	Gross interest received 01/04/2025		32,536.04
	Interest withdrawal 01/04/2025	(114.33)	32,421.71
	Early withdrawal charge 02/04/2025	(13.56)	32,408.15
	Withdrawal 03/04/2025	(4,000.00)	28,408.15
	Early withdrawal charge 20/06/2025	(6.37)	28,401.78
	Withdrawal 20/06/2025	(2,000.00)	26,401.78
	Gross interest received 01/07/2025		26,494.63
	Interest withdrawal 01/07/2025	(92.85)	26,401.78
	Withdrawal 22/08/2025	(10,000.00)	16,401.78
	Withdrawal charge 22/08/2025	(29.43)	16,372.35
	Total as at 31/08/2025		<u>£16,372.35</u>
Note 11	Hall Let		2025
	Total Income from Rents		£ 4,703.00
	Outgoings		
	Insurance	(1,000.00)	
	Gas & Electric	(2,649.07)	
	Maintenance	(2,367.40)	
	Cost to Church		<u>(6,016.47)</u> <u>(1,313.47)</u>
Note 12	Quota Payments		2025
	Year 2024 Quota		£ 834.00
	Year 2025 Quota Paid up to 31/08/2025		3,109.98
	Total Paid		<u>3,943.98</u>
Note 13	Brechin Soup Initiative	£	2025
	Included within in the Income and Expenditure is a grant received as detailed below:		£
	Grant received from Lottery Funding	18,120.00	18,120.00
	Action Funder Ltd	5,000.00	5,000.00
			<u>23,120.00</u>