

The Church of Scotland

New Machar Parish Church

Congregation No: 331987

Charity No: SC024017

RECEIPTS AND PAYMENTS ACCOUNTS

Year-end 31st December 2025

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Reference and Administrative Information

Charity Name: New Machar Parish Church

Charity Registration No: SC024017

Congregation Reference No: 331987

Contact Address: 16 School Road
Newmachar
Aberdeenshire
AB21 0WB

Trustees:

Isabel Alexander

Shirley Dryden

Tim Martin

Lewis Taylor

Alexander P. Cran (Jan-Oct)

William Campbell (Jan-Oct)

Helen Campbell (Jan-Oct)

John Blanksby

John Gordon

Sandra Nicolson

Lynn Taylor

Karen Creswell

Heather Gordon

Katie Reynolds

Principal Office-bearers:

Minister:

Vacant

Interim Moderator:

Rev David Locke (Feb 2025 onwards)

Session Clerk:

John Blanksby

Treasurer:

Isabel Alexander

Independent Examiner:

T. E. Craggs

7 Morar Court

Ellon

AB41 9GG

Bankers:

Virgin Money PLC

62 Union Street

Aberdeen

AB10 1WD

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Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

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 the appropriate gifts and skills.

Organisational Structure

The Kirk Session has the minister as Moderator. The Kirk Session meets six times throughout the year for ordinary business, dealing with all matters' temporal and spiritual. On occasions *in hunc effectum* or *pro re nata* meetings may be called. The Kirk Session has a Finance Committee and a Property Committee. These Committees meet regularly to consider financial and property matters, and then make a report to the Kirk Session, which may or may not accept any recommendations contained in the report. In addition to these committees the Kirk Session has established five congregational Teams – consisting of elders and members of the congregation. These Teams are Outreach, Worship, Discipleship, Fellowship and Ministry. Teams meet regularly to organise occasional Sunday Services and other events. The Kirk Session has the responsibility for approving, or otherwise, the plans put forward by the Teams.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every Parish in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Public Worship of Almighty God is observed every Sunday morning. Throughout 2025 morning worship was held at 10.30 am. All our services are open to all, irrespective of whether they are members of the congregation. In addition to our regular diet of worship we also hold regular Communion services led by the Moderator or OLM, and additional services to celebrate the significant Christian festivals of Christmas, Easter and Pentecost.

There are several activities run by the New Machar Parish Church which meet regularly, viz: COOL (Children of Our Lord) club on Sunday afternoons; TNT (Tea and Testimony), LAFF (Ladies Fellowship and Friendship), Café Church during the summer and a weekly Prayer Meeting.

Several community groups including SWI, Men United and Bible Study Group meet in The Pathway Centre during the week. In addition, we have contact with the local Scout and Guide Movement. They attend worship on Remembrance Sunday and for their Founder's Day (Scouts) and Thinking Day (Guides) Service in February. The Brownies have also visited the church as part of their weekly activities.

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Achievements and Performance

Sunday Worship services were led by Rev Joan Thorne (OLM and Locum Minister) and David Locke (Interim Moderator) as well as occasional services led by the Eldership and Congregational Teams. Being a linked charge, joint services are held with Dyce Parish Church on the first and third Sunday of each month.

As the parish church, New Machar continues to provide funeral services and spiritual support for the bereaved. In 2025 we lost 4 members through death, had 0 members leave by Certificate of Transference, and added 0 new members from outside the denomination. During the year 12 funerals were held, 0 wedding was officiated, and 3 baptisms were performed. 7 new members joined the church 4 by Profession of Faith and 3 by Transference of Lines.

We sought to live up to our new joint Mission Statement: **Building meaningful relationships with God, each and other and the community... Reaching up, reaching in, reaching out.** This was achieved through elders keeping in touch with members in their districts and praying for them. Our Children & Youth Leader continued to maintain a strong link with New Machar Primary School through visits to the school, as well as pupils visiting the church at harvest time to appreciate the Providence of God, and at Christmas to make Christingles with some of the classes.

Through 2025, the Kirk Session was led initially by Rev Joan Thorne (OLM and Locum Minister) before Rev David Locke was appointed as Interim Moderator in February 2025 leading the Kirk Session into the forthcoming vacancy. Currently we have 14 elders of which 11 are Trustees sitting on the Kirk Session, while 3 have stepped down remaining as Emeritus Elders.

At the start of the year, monthly Sunday services recommenced at Summerhill House, the local sheltered housing community. The afternoon services conducted by elders had been suspended during the COVID-19 pandemic. These services are seen as beneficial for spiritual well-being as well as communal welfare through social engagement with the residents afterwards.

The COOL club continues to meet monthly in the Pathway Centre with about 15–20 primary school aged children attending. The meetings involve playing games, enjoying craft, singing, and hearing stories of Jesus.

During the summer a Holiday Club with over 30 children attending was held in conjunction with our linked church. The theme this year was *Going Bananas* based on both Old and New Testament stories. Some Bible characters seemed to have 'gone bananas' for God, yet the theme showed that loving, trusting and following Jesus is in fact the sanest thing that anyone can do. This was followed by a Pudding and Praise event to celebrate our children.

We continue to support a long-term commitment of sponsoring a school child, Kevin, based in Burkina Faso through *Compassion UK* (part of *Compassion International*) which seeks to help those living abroad in impoverished areas. The scheme entails providing financial support for his educational needs between the ages of 11 to 22 years. Additionally, the COOL club regularly sends and receives letters to Kevin.

An Alpha course was held towards the end of 2025 in conjunction with Brimmond Church which is part of our Parish Grouping.

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The Pathway Centre is helping us in our mission to the community, as well as offering a much-needed extra facility for both the church and the community. Monthly coffee mornings take place allowing us to donate to charities and local community groups. The fabric of all our church buildings (the sanctuary, the Pathway Centre, the manse) is maintained to the standard required of the highest building category in accordance with the Church of Scotland.

Refurbishment of the Sanctuary

A programme of work was completed on refurbishing the interior of the sanctuary at a cost of ca. £19,416 which included replacement of the existing carpet and extending it throughout church.

Retiral of Elders

Alexander P. (Sandy) Cran stepped down from the Kirk Session on October 6th after 67 years of service as an Elder, aged 93-years-old. He continues as an Emeritus Elder of the church.

William (Bill) and Helen Campbell also stepped down from the Kirk Session on October 12th becoming Emeritus Elders of the church.

Vacancy

In January, Rev David Locke was appointed by Presbytery as Interim Moderator to Dyce linked with Newmachar, taking up the role in February.

Subsequently in March, Presbytery granted permission to call a new minister, following which the VPC (Vacancy Procedure Committee) determined the number of representatives on Nominating Committee to be 13—comprising 9 representatives from Dyce and 4 from New Machar.

The New Machar Kirk Session met with the VAC (Vacancy Advisory Committee*) in May to receive guidance on the process detailed in the *Vacancy Guidelines for Kirk Sessions and Interim Moderators (2024)* and the *Vacancy Procedure Act (2025)*.

In June, the Kirk Session voted not to depart from the orthodox teaching of the Church of Scotland on human sexuality, thereby precluding a minister in a same-sex civil partnership from being considered for this vacancy only. Later that month, four representatives from New Machar congregation were elected to serve on the Nominating Committee.

The Nominating Committee met with the VAP (Vacancy Advisory Panel*) in July to receive its support and guidance. Later that month, the Nominating Committee, chaired by the Interim Moderator, first convened in order to elect office-bearers and start the process of finding a new minister.

Finally on August 26th, the parish vacancy was formally advertised on the Church of Scotland's website under its 'List of Vacant Charges'. During the course of 2025 the Nominating Committee met 12 times to progress the task of calling a new minister.

(*) Name changed from VAC to VAP following the 2025 General Assembly of the Church of Scotland which met during May 17-22.

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Financial Review

Income

The principal source of income for New Machar Parish Church for year-end 31st December 2025 was regular offerings including Gift Aid offerings. This totalled £47,205 showing a decrease of £7,156 over 2024.

Income including all other giving was £81,042 in 2025, showing a decrease of £7,615 over 2024. Most of the decrease is attributable to the reduction in offerings.

Total income from all sources in 2025 was £174,730, showing an increase of £86,376 over 2024. Most of the increase was attributable to a legacy of £93,688.

It is noted that income from 'Weddings and Funerals' was £950 in 2025, an increase of £230 over 2024. Income of £1,391 was raised from 'Coffee Mornings' in 2025, an increase of £478 over 2024.

Respective third-party collections of £2,647 and donations of £2,806 are itemised on pages 16 and 17.

Expenditure

The base expenditure for 2025 was £83,178, an increase of £15,263 over 2024, mainly due to the cost of refurbishing the sanctuary.

All expenditure for 2025 totalled £173,178 including £90,000 used to purchase Church of Scotland investments.

Financial Status

As of 31st December 2025, the church held unrestricted cash funds of £26,676.

Additionally, the following funds are held centrally by the Church of Scotland:

- COSIT (*) Deposit, Growth and Income Funds of £190,604 included in Statement of Balances – Page 12
- General Trustees for the Benefit of the Congregation valued at £9,388 (Appendix 1)

(*) *Church of Scotland Investors Trust.*

Reserves Policy

Excluding extraordinary items, the annual core expenditure is approximately £63,800.

New Machar Church aims to hold a reserve fund in its current bank account to cover a minimum of 3 months' regular operating costs. This policy is reviewed annually. It is currently estimated to be ca. £16,000.

During 2026 it is planned to expand and upgrade the kitchen in The Pathway centre at an estimated cost of £7,000 to be funded by drawing down funds from the COSIT deposit fund.

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Statement of Trustees' Responsibilities

The members of the Kirk Session 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 are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees on 11th March 2026 and signed on their behalf:

Signed 

John Blanksby
Session Clerk

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Independent Examiner's Report

Report to the Trustees of New Machar Parish Church

I have examined and reported on the accounts of the charity for the year ended 31st December 2025.

Respective Responsibilities of Trustees and Examiners

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and 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.

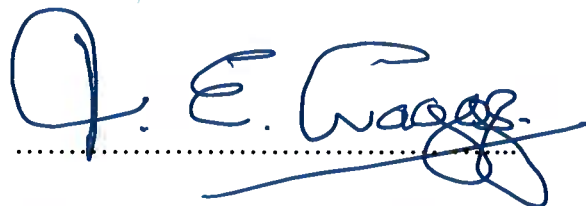
Independent Examiner's Statement

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

- 1) gives me reasonable cause to believe that in any material respect the requirements:
 - a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and;
 - b) 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) in my opinion, requires further examination to enable a proper understanding of the accounts to be reached.

T E Craggs
7, Morar Court
Ellon
AB41 9GG

Signed:



Date: 11 March 2026

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Receipts and Payments Analysis

	Receipts	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
Notes						
	I-Activities for Generating Funds	1,391	0	0	1,391	913
	I-Donations	47,205	0	0	47,205	54,361
	I-Legacies	93,688	0	0	93,688	5,078
	SUB TOTAL	142,283	0	0	142,283	60,352
	I-Other Receipts	105	0	0	105	
	I-Other Receipts- Utility, Local Authority refunds, Overpayment refunds	167	0	0	167	1,077
	I-Income from Weddings and Funerals	950	0	0	950	720
	I-Income from Linked Charge	50	0	0	50	0
	I-Collections for Staff Retirements	0	0	0	0	1,030
1	I-Rental of premises	8,175	0	0	8,175	24,881
1	I-Manse Rental Income	15,000	0	0	15,000	
	I-Receipts from General Trustees	8,000	0	0	8,000	597
	SUB TOTAL	32,447	0	0	32,447	28,305
	TOTAL RECEIPTS	174,730	0	0	174,730	88,657

2025
Controller
Checked

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Trustees' Annual Report Year-end 31st December 2025

Notes	Payments	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
	E-Costs of generating funds	0	0	0	0	0
	E-Charitable activities	(80,204)	0	0	(80,204)	(66,775)
	E-Expenditure for Staff Retirements	0	0	0	0	(1,100)
	E-Governance costs	(30)	0	0	(30)	(40)
	E-Donations to Third Parties	(2,806)	0	0	(2,806)	0
	E-Transfers to Deposits from General Funds	(90,000)	0	0	(90,000)	(58,000)
	E-Expenditure for Linked Charge	(138)	0	0	(138)	0
	TOTAL PAYMENTS	(173,178)	0	0	(173,178)	(125,915)

CofS
Validation
Check

TRUE

Bank and Deposit Balances

Bank and Deposit Balances	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
General Funds		26,676	0	0	26,676	25,123
TOTAL BANK AND DEPOSIT BALANCES		26,676	0	0	26,676	25,123

CofS Check

TRUE

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Statement of Balances

Statement of Balances	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL
TOTAL BROUGHT FORWARD AT 1 JANUARY 2025			25,123	0	0	25,123
Excess of Receipts over Payments for 2025			1,553	0	0	1,553
CofS Validation Check			TRUE			
TOTAL FUNDS CARRIED FORWARD TO 2026			26,676	0	0	26,676

Investments at Market Value	Notes		UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025
Cost £70,005			0	190,604	0	0

TOTAL ASSETS			26,676	190,604	0	217,280
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The accounts were approved by the Kirk Session on 11th March 2026.

For and on behalf of the Kirk Session,

Signed
John Blanksby
 Session Clerk

Signed
Isabel Alexander
 Treasurer

Date..... 11 March 2026

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Notes to Accounts**(1) Rental of Premises**

The following is a breakdown of the income from rental of premises:

The Manse	£15,000
The Pathway Centre	£8,075
The Church Building	£100
Total	£23,175

2024 accounts had all rental of premises as a collective whereas 2025 accounts the rental for the manse is a separate entry. A refundable deposit of £1,200 for rental of the manse is retained within General Funds.

(2) Trustee Remuneration and Related Party Transactions

During the year, the following trustees received remuneration:

- Mr Lewis Taylor, a member of the Kirk Session, received £3,906 as Church Officer.

Related party transactions included:

- Mrs Lorraine Miller received £7,912 as Church Administrator.
- Mrs Lorraine Miller received £2,952 as Church Cleaner.

(3) Movement of Funds

Movement In Funds	Notes	Jan-24	RECEIPTS	PAYMENTS	TRANSFERS	TOTAL 31 DECEMBER 2025
General Funds		25,123	174,730	(173,178)	0	26,676
TOTAL FUNDS		25,123	174,730	(173,178)	0	26,676

The Statement of Balances and Movement in Funds are reconciled to Church of Scotland Investor Certificates (dated 28th January 2025) and the Church General Fund bank statement at 31 December 2025.

The General Fund is for day-to-day operating income and expenditure.

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(4) Analysis of Donations

Analysis of Donations	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
1104: Tax Recovered		5,876	0	0	5,876	9,817
1105: Ordinary Offerings		3,731	0	0	3,731	2,573
1107: WFO (Gift Aid)		34,676	0	0	34,676	40,104
1110: Summerhill Offerings		276	0	0	276	0
1113: Donations		0	0	0	0	130
1135: Collections for Third Parties		2,647	0	0	2,647	1,738
TOTAL DONATIONS		47,205	0	0	47,205	54,361

CofS Validation Check

TRUE

(5) Analysis of Payments

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
2201: GTG Contributions		(21,291)	0	0	(21,291)	(8,177)
2205: Expenditure for Linked Charge		(138)	0	0	(138)	(313)
2209: Presbytery Dues		(2,763)	0	0	(2,763)	(1,869)
2214: Ministry Travel Expenses		(687)	0	0	(687)	0
2216: Vacancy Costs		(732)	0	0	(732)	0
2220: IM Travel expenses		(208)	0	0	(208)	0
2231: Fundraising Expenses (Regular)		(1,030)	0	0	(1,030)	(3,858)
2240: Church Officer Salary	2	(3,906)	0	0	(3,906)	0
2244: Church Administrator Salary	2	(7,912)	0	0	(7,912)	(6,708)
2246: Church Cleaner Salary	2	(2,952)	0	0	(2,952)	(2,978)
2250: Photocopier Lease Costs		(1,176)	0	0	(1,176)	(1,511)
2251: Stationery, Postage, Office Supplies & Magazine		(252)	0	0	(252)	(270)
2252: Photocopying		(167)	0	0	(167)	(93)
2253: Church Telephone and Internet Services		(1,009)	0	0	(1,009)	(1,168)
2255: Church Computer Support		(525)	0	0	(525)	(285)
2256: AV Facilities Upgrade		(145)	0	0	(145)	0

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Trustees' Annual Report Year-end 31st December 2025

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
2266: Choir and Music Expenses		(447)	0	0	(447)	(385)
2267: Worship Accessories		(1,345)	0	0	(1,345)	(730)
2273: Outreach		(70)	0	0	(70)	(35)
2275: Fellowship		(47)	0	0	(47)	(1,205)
2276: Ministry		(82)	0	0	(82)	0
2277: Discipleship		0	0	0	0	(62)
2278: Children and Youth Ministry Expenses		(1,237)	0	0	(1,237)	(1,429)
2280: Accountancy Fees		0	0	0	0	0
2300: Church Fabric Maintenance		(19,416)	0	0	(19,416)	(17,661)
2303: Church Electricity		(4,742)	0	0	(4,742)	(6,623)
2307: Church Insurance		(1,780)	0	0	(1,780)	(1,120)
2308: Cleaning Materials and Services		(367)	0	0	(367)	(87)
2309: Manse Upkeep of Grounds		(510)	0	0	(510)	0
2320: Manse Fabric Maintenance		(899)	0	0	(899)	(4,337)
2326: Manse Insurance		(282)	0	0	(282)	(250)
2343: Pathway Centre Electricity		(820)	0	0	(820)	(867)
2344: Pathway Centre Gas		(1,143)	0	0	(1,143)	(1,346)
2345: Pathway Centre Insurance		(484)	0	0	(484)	(1,028)
2360: Pathway Centre Fabric Maintenance		(1,777)	0	0	(1,777)	(773)
2365: Donations to Third Parties		(2,806)	0	0	(2,806)	(1,607)
2391: Audit or Independent Exam		(30)	0	0	(30)	0
2392: Preparation of Accounts		0	0	0	0	(40)
2393: Legal Costs (Governance)		0	0	0	0	0
2394: Loan Repayment		0	0	0	0	0
2440: Expenditure for Staff Retirement		0	0	0	0	(1,100)
2466: Purchase of investments		(90,000)	0	0	(90,000)	(1,099)
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Trustees' Annual Report Year-end 31st December 2025

Analysis of Payments	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
5010: Transfers to Deposits		0	0	0	0	(58,000)
TOTAL EXPENDITURE		(173,178)	0	0	(173,178)	(127,014)

(6) Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service.

(7) Collections/Donations (Third Parties)

Donations/Collections for Third Parties included in Income and Expenditure	Notes	UNRESTRICTED	RESTRICTED	ENDOWMENT	TOTAL 31 DECEMBER 2025	TOTAL 31 DECEMBER 2024
1135: Collections for Third Parties		2,647	0	0	2,647	1,738
2365: Donations to Third Parties		(2,806)	0	0	(2,806)	(1,607)
TOTAL DONATIONS FOR THIRD PARTIES		(159)	0	0	(159)	131

COLLECTION FOR THIRD PARTIES	2025	2024
Dyce Church Food Bank	223	78
Christian Aid	614	359
The Living Well Café (Brimmond)	0	440
Friends of Balmedie House	210	505
First Responders Newmachar	110	0
MacMillian Cancer	95	0
Royal Scottish Agricultural Benevolent Institute	0	156
Newmachar School	0	200
Just Giving (New Machar Primary School)	69	0
Salvation Army	150	0
Social Bite	115	0
Little Lauryn	165	0
Baby & Toddler	111	0
Waster Aid	475	0
Street Pastors Aberdeen	110	0
Newmachar Flower Fund	200	0
TOTAL COLLECTED	2,647	1,738

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Trustees' Annual Report Year-end 31st December 2025

DONATIONS TO THIRD PARTIES	2025	2024
Dyce Church Food Bank	223	78
Salvation Army	150	0
Newmachar Flower Fund	200	0
Little Lauryn	165	0
Water Aid	500	0
Friends of Balmedie House	310	505
Christian Aid	614	359
First Responders	110	0
The Living Well Café (Brimmond)	0	440
Just Giving – Newmachar School	83	69
Sponsor a Tree (Dyce Church)	20	0
MacMillan Cancer	95	0
Royal Scottish Agricultural Benevolent Institute	0	156
Newmachar School	0	200
Street Pastors Aberdeen	110	0
Baby & Toddler Group	111	0
Social Bite Aberdeen	115	0
TOTAL DONATED	2,806	1,607

Appendix 1**Funds held by the Church of Scotland General Trustees
for the Benefit of the Congregation**

CONSOLIDATED FABRIC FUND	
Capital Account	
Credit balances held at 31 December at cost	0
Market value of balances at 31 December	0
Revenue Account	
Credit balances held at 31 December	2,122
Temporary Account	
Credit balance at 31 December	0
INDIVIDUAL FUNDS	
Expendable	
Credit balances held at 31 December at cost	6,831
Market value of balances at 31 December	7,266
Permanent Endowment	
Credit balances held at 31 December at cost	0
Market value of balances at 31 December	0

Appendix 2**Independent Examiner Checklist**

THE CHURCH OF SCOTLAND
Checklist for Examination of Congregational Accounts
RECEIPTS & PAYMENTS

Presbytery: North-East and Northern Isles Presbytery

Congregation: 331987

	Yes	No
Is the total income less than £250,000?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

If 'No' then Receipts and Payments cannot be prepared

Do the annual Accounts as presented to Presbytery fulfil the Regulations for Congregational Finance of the General Assembly and the requirements of the Charities Accounts (Scotland) Regulations 2006 by showing details of:

Trustees' Report

	Yes	No
1. Registered name of the congregation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Congregation's Scottish charity number (SC024017) (also to be shown on front cover of accounts) - <u>not the tax reference</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Contact address of the congregation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Name of anyone who has been a charity trustee at any time from the start of the period covered by the accounts up to the date the accounts were approved by the trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Particulars of the constitution or governing document of the congregation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
6. A description of how charity trustees are recruited and appointed	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. The purposes of the charity	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. The organisational structure of the congregation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. A summary of the main activities of the congregation and achievements in	<input type="checkbox"/>	<input type="checkbox"/>

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the period

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- 10.** A description of the policy the trustees have adopted to determine the level of reserves to be held by the congregation, including:

- the level of reserves held

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- why they are held

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- the amount and purpose of any designated fund, and the likely timing of

any expenditure that has been set aside for the future

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- 11.** Signed and dated by a trustee on behalf of all the trustees

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Receipts and Payments Account**Receipts**

	Yes	No	N/A
1. Donations (including Gift Aid tax recovered)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Legacies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Grants	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Receipts from fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Gross receipts from trading (unlikely for a Church)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6. Receipts from investments other than land & buildings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Rent from land and buildings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8. Receipts from General Trustees	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9. Proceeds from sale of fixed assets	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10. Proceeds from sale of investments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
11. Split of receipts between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Payments

1. Payments for fundraising activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Gross trading payments	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Investment management costs	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4. Payments relating directly to charitable activities, detailing material items	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Grants and donations relating directly to charitable activities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Governance costs relating to:			
- Independent examination	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
- Legal costs associated with constitutional matters or legal advice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Trustees' Annual Report Year-end 31st December 2025

7.	Purchase of fixed assets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	Purchase of investments	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	Split of payments between different categories of funds	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	Comparative figures for previous year	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Statement of Balances

	Yes	No	N/ A
1. Cash and bank balances at end of period (including amounts held with Investors Trust Deposit Fund)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Reconciliation with balances at beginning of period	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Summary of investments at market valuation (including amounts held with Investors Trust Growth and Income Funds)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Summary of other significant assets at valuation (if available) or cost (NB must be at valuation where valuation is less than cost)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Total estimate of significant liabilities at period end	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Signed and dated by a trustee on behalf of all the trustees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Notes to the Accounts

1. Nature and purpose of the different funds held by the congregation, including any restrictions on their use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
2. Amount of remuneration paid to a charity trustee or person connected to a charity trustee or a statement that no such remuneration was paid (excluding minister's stipend but including Voluntary Additional Payment where appropriate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
3. Total amount of expenses, if any, paid to charity trustees and the number of charity trustees receiving expenses (including minister's travel, Council Tax, etc). Or a statement that no such expenses were paid.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
4. A note detailing the arrangements for minister's stipend	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
5. Details of any other separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees	<input type="checkbox"/>	<input type="checkbox"/>	X
6. Any further information required to reasonably assist the reader to _____			

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understand the statement of accounts

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Independent Examiner's Report

1. Independent Examiner's Report should not be dated before the date the Trustees approved the Accounts
2. Full name and address of Independent Examiner should be given
3. Independent Examiner's Report should be signed by an individual and not by a firm of Accountants

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Also confirm that the following figures agree with each other:

	Yes	No
1. Excess of Receipts and Payments per the Receipts and Payments Account. £1,553 AND Excess of Receipts and Payments per the Statement of Balances. £1,553	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Total Bank and Deposit Balances per the Statement of Balances. £26,676 AND Total Funds per the Movements in Funds Note. £26,676	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Total Receipts per the Receipts and Payments Account. £174,730 AND Total Receipts per the Movements in Funds Note. £174,730	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Total Payments per the Receipts and Payments Account. £173,178 AND Total Payments per the Movements in Funds Note. £173,178	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. Total Donations per the Receipt and Payment Account. £47,205 AND Total Donations per the Analysis of Donations Note £47,205	<input checked="" type="checkbox"/>	<input type="checkbox"/>