

Aberdalgie and Forteviot Church of Scotland



TRUSTEES' ANNUAL REPORT AND CONGREGATIONAL ACCOUNTS

Year ended 31 December 2025

OSCR Charity No: SC044503

Congregational Reference No: 281627

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Trustees' Annual Report Year ended 31 December 2025

The trustees present the annual report and financial statements (congregational accounts) for the parish of Aberdalgie and Forteviot Church of Scotland for the year ended 31 December 2025.

Reference and Administrative Information

Charity name: Aberdalgie and Forteviot Church of Scotland
Charity Registration Number: SC044503
Congregational Reference Number: 281627
Contact Address: 29 Craigie View, Perth. PH2 0DP

Trustees

Within the Church of Scotland, the persons responsible for general control and management of the administration of the parish are the members of the Kirk Session, including the Minister, and during the year these were:

Mr David Pye

Mrs Irene Pye

Mr Gordon Mackay

Mrs Lesley Mackay

Mrs Carol Miller

Mr Ron Harrison Left the Kirk Session in February 2025

Recruitment and appointment of Trustees

Members of the Kirk Session are the charity. The Kirk Session members are all elders of the church and are chosen from amongst the church membership on the basis of their skills and experience. The Minister, Reverend Allan Wilson is a member of the Kirk Session in his capacity as its Moderator, is also the sole Minister for the Lower Earn Churches Network.

The Network as at 31st December 2025, is a linkage of three formerly independent parishes of Aberdalgie and Forteviot linked with Abernethy linked with Dunbarney and Forgandenny.

Ministry Team

In December 2024, Allan was joined in the leading of worship by Reverend Dr Ian Morrison, a former probationary minister who had undertaken training under Reverend Wilson. During 2025, Ian provided ministry and pastoral support to the new linkage. Sadly, after leading many joyful worship services, due to external constraints, Ian had to withdraw from the network ministry team.

Governing Document

The Kirk Session of Aberdalgie and Forteviot parish is the governing body and is responsible under a Unitary Constitution for making all decisions relating to the spiritual welfare of the congregation, the advancement of religion through worship, the practical affairs of the parish and the management of finances and property.

Church Buildings

The parish has two church sanctuaries for worship, as follows:

- Aberdalgie and Dupplin Church at Aberdalgie and
- St Andrew's Church at Forteviot.

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Kirk Session

The Kirk Session met nine times during 2025, either in the Pat Robb Room at Aberdalgie or by Zoom. Six of these meetings were scheduled to conduct normal business, one for attestation, one for a vote to corroborate the report of the Mission Planning Group on the building recommendation and the Stated Annual Meeting on 18th May.

Membership

The Register of Members and Electoral Roll at 31 December 2025 consisted of 139 members and 26 adherents. This was a slight decrease over 2024.

During 2025 the church recorded three deaths.

Office bearers

Minister	Rev. Allan Wilson
Assistant Minister	Rev Dr Ian Morrison. Withdrew in August 2025
Session Clerk:	Gordon Mackay
Treasurer and Finance Convener	Lesley Mackay
Fabric Convener:	David Robb
Mission Convener:	Gordon Mackay
Worship & Prayer Convener	Vacant: Ron Harrison stepped down from the Kirk Session in February 2025
Pastoral Care Convener	David Pye
Communications Convener	Carol Miller
Safeguarding Officer:	Irene Pye
Presbytery Elder:	Gordon Mackay
Lower Earn Churches Network Pastoral Care Coordinator Gillian Munro attends Kirk Session meetings when available.	

Safeguarding Panel

David Pye. Irene Pye. Lesley Mackay. Rev Allan Wilson

Gordon Mackay acts as clerk to the Panel

Independent Examiner

Suzanne Kerr FCCA

TC Group, Chapelshade House

78-84 Bell Street

Dundee, DD1 1RQ

Bankers

Bank of Scotland

The Direct Business (802260)PO Box 1000

BX2 1LB

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Presbytery Planning

Every five years, Church of Scotland Presbyteries produce a plan. Nine years ago, the Presbytery Appraisal Committee led by Reverend Sandy Gunn was asked to make decisions about church buildings in the 2017 Presbytery Plan. Sandy and his Buildings Review team awarded both of our church buildings an 'A' rating (to be retained) based solely upon the 'Mission Intentionality' documented in our 2016 Mission Plan.

The Kirk Session led by Rev James Aitchison and Session Clerk Pat Robb were aiming to expand Christian outreach in Forteviot using the hall and in Aberdalgie by developing the facilities. Pat later created a design to transform the Walled Garden into an asset for the community.

However, having approved the retention of both of our churches, the committee then stated their outlook for church buildings (like both of ours) that were only being used for Sunday worship a few hours per month.

Presbytery Planning forecast for future planning criteria

'Normally a congregation is set in a natural community, i.e. having a primary school. Where this is not the case, unless its buildings are a focal point used by the community more often than once a week, it is questionable whether there is the critical intergenerational mass of people for real congregational life or the long-term funding potential to maintain a usually aging building.'

So, although Sandy and his committee applauded the ambitions of James, Pat and the Kirk Session, it was made very clear that when the next Presbytery Planning exercise came around in five years' time that every church building had to be actively serving their communities. This provided an extra impetus for the 2017 Kirk Session to initiate the Aberdalgie Outreach Programme and make progress with a Feasibility Study to upgrade the building and garden for outreach.

However, the two years of Covid lockdowns slowed progress and by the end of 2021, although the annexe has been modernised with new heating, drainage, a new kitchen and accessible toilet, the use of the Aberdalgie building was still mainly restricted to two worship services per month.

In February 2022, the Planning committee of the Presbytery of Perth presented an interim report with some radical proposals to address the steep reduction in available parish ministers. Parishes were assigned to a series of networks, and the church buildings were surveyed using a new evaluation system known as the Asset Management Building Audits or AMBA.

Parishes with well-equipped buildings that were busy serving their local communities obtained an AMBA rating of 70% or over and were allocated an A rating. Both of our churches rated low. Forteviot 52%, Aberdalgie 56%. However, the Planning committee under convener Rev Allan Wilson did not wish to see BOTH of our churches closed. So, they recommended that the recently developed church at Aberdalgie should be retained and the Forteviot building be closed.

Response from and action by the Kirk Session

Elders and Trustees were deeply unhappy about the proposed closure of the Forteviot building by the year 2028. Most members of the Session had longstanding allegiances to the Forteviot community and felt strongly that the relationship with the village hall had been overlooked.

Session Clerk Gordon Mackay was tasked with writing letters to the Planning Committee appealing against the decision and requesting a meeting. Further representations were made by Locum Sandy Gunn and Interim Moderator Jo Young. Sadly, no meeting was offered.

However, Gordon Mackay was also our commissioned elder to Presbytery. Using his knowledge of committee processes, he made individual representations to planning committee members over the next three months and then offered to show a delegate from the committee around our churches and communities.

The delegate visited Forteviot church and hall and heard of the active community groups and then listened to the argument that at that point in Autumn of 2022, the outreach programme at Aberdalgie was only an unproven project. Following that visit, the planning committee met and agreed to reverse their initial recommendation. The final version of the plan that was approved by Presbytery in November 2022 contained the following judgement:-

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Plan approved by Perth Presbytery in November 2022

In recent years much time and investment has been put into developing a community garden that is on the site of the former manse's walled garden. The Plan recognises the opportunities that this Community Garden might have in reaching out to the community with the Gospel. It is also recognised that the worshipping congregation is essentially at Forteviot Church. The Plan therefore retains Forteviot Church [A]. Forteviot Church has a low AMBA score. Basic works must be undertaken to Forteviot Church to make it more suitable for current needs.

Aberdalgie Church is to be decommissioned as a place of worship [B] but the congregation must explore and develop new ways that the Community Garden at Aberdalgie can be used in a missional way to reach out to others. The success of the garden will be reviewed in the next phase of presbytery planning and a final decision on the building will take place at the point when the success or otherwise of the garden has been determined. Deadline for closing Aberdalgie as a sanctuary - 31/12/23

Plan rejected by 121, both buildings earmarked for closure

Within two months of this plan having been approved by Perth Presbytery, it had been rejected by the church authorities. After further consultation, BOTH of our church buildings were consigned for closure with an option for our parish to retain one building on the condition that we could convert it into a building used by the community through the week.

Mission Planning Group

A large working group of thirteen church members was established to evaluate our options for buildings. This number was equivalent to half of our average Sunday worship numbers. Four workshops and two congregational consultations were carried out. An architect feasibility study was conducted with input from the Presbytery Buildings Officer.

In March 2025, Session Clerk Gordon Mackay made a final attempt to strengthen the case for the retention of Forteviot Church by proposing the formation of a Forteviot Community Partnership where all groups could work together on promoting the village as an active Christian community. Although several parties declared an interest, the proposal lacked sufficient time for a full consultation before the Planning Group had to present its findings. However, in advance of submitting a recommendation, the majority of the group were still hoping to retain the Forteviot church building.

However, following two review sessions with Rev Allan Wilson held in April and July, it was demonstrated that Forteviot church lacked the capacity to be upgraded for community use. The village hall, being separately owned, would not be considered a church asset. The annexe hub and garden at Aberdalgie had been transformed in line with Pat Robb's vision and several community groups were already using the Aberdalgie facilities as part of our 'Green Shoots ministry'.

Allan advised that only Aberdalgie would meet the criteria for retention by Perth Presbytery. Allan's recommendation was adopted by the Mission Planning Group and then approved by Perth Presbytery based upon an undertaking by the Kirk Session to convert the Church sanctuary into a 'well-equipped space' for shared use by church and community.

Looking forward

Four years after Forteviot Church was first consigned for closure by Perth Presbytery, some members of the Forteviot community have come forward to consider options for community ownership. Aberdalgie and Forteviot parish church will continue to seek regular Sunday worship services in Forteviot up to the proposed date of closure by the end of 2027 and will continue to request the use of Forteviot Village Hall for church activities for the foreseeable future.

The church walled garden at Aberdalgie is set to open to the community in July 2026 and work is already underway to transform the Ancient Burial Ground behind the church into an accessible heritage greenspace. In the winter of 2026, the church will close for some months to be upgraded into an open plan, well-equipped space with new audiovisual and lighting systems suitable for church and community use and lettings. Converting the building to enable future income generation is crucial to ensure that the parish remains sustainable into the next presbytery planning period.

In the second half of 2026, following the assimilation of Dunning Church into the Lower Earn Churches Network, talks will begin on uniting the four congregations and the formation of a union with a single Kirk Session supported by a number of functional teams. In preparation for those discussions, the network planning group agreed that in the summer of 2026, a series of united worship services will take place at 10:30 every Sunday in a different church building every week. Congregations are encouraged to maintain their weekly Sunday observance by attending every church..

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2025 Church Team – Sunday worship

Name	Contribution
Reverend Allan Wilson	Parish Minister
Reverend Dr Ian Morrison	Ordained Local Minister until Autumn 2025
Allan Kelman	Organist, Lector (in both churches)
Ron Harrison	Worship Leader, Duty Elder, Lector, Forteviot Heating
Catriona Harrison	Worship Leader, Duty Elder, Lector, Flowers, After Church Fellowship
David Pye	Duty Elder, Lector, Hymn Boards, Forteviot Heating
Irene Pye	Duty Elder, Lector, Hymn Boards
Gordon Mackay	Worship Leader, Duty Elder, Lector, Aberdalgie Heating
Lesley Mackay	Duty Elder, Lector, Flowers, After Church Fellowship
Carol Miller	Duty Elder, Lector, Orders of Service, Publicity, Flowers, After Church Fellowship
Roger Ward	Lector, Elder
Mareli Ward	Elder, Flowers, After Church Fellowship
Janice Beckett	Lector, Flowers, After Church Fellowship
Anne Mitchell	Lector, Flowers
Eric Alton	Lector
Fiona Robertson	Lector, Flowers
David Robb	Lector
Karen Alton	Flowers, After Church Fellowship
Karen Ritchie	Flowers, After Church Fellowship
David Dewar	Bell (Both churches), Hymn Books, Flowers, After Church Fellowship
Bruce Robb	After Church Fellowship
Nan Morrison	Flowers
Margaret Lightbody	Flowers
Ann Nicol	Flowers
Lady Jean Wemyss	Flowers

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Charitable activities

Activity	Purpose	Contribution
Worship & Prayer		
LECT (Lower Earn Churches Together) Service schedule	Plan services across the Network	The Network Planning Group consists of representatives from all four parishes. A calendar of services and events is agreed for a minimum of four months. United Services are now scheduled for the first Sunday of every month, with Communion held quarterly.
Worship Service organisation	Support Ministry team and elders to run communion / special services	All services are well organized with a large team of elders and members volunteering on duties i.e. lectors, flowers, and refreshments. Communion is efficiently run as are seasonal events at Easter, Christmas and Harvest.
Congregation-Led Services	Where no minister is available	Historically these have been very well organized by Ron and Catriona Harrison but other elders are encouraged to structure and lead services in our churches.
Prayer Ministry / Prayer Chain	To pray for all those in need across an area	Catriona has been a joint organiser of this long-standing ministry run in partnership with members from Dunning Church. Alf Marshall from Dunning currently compiles the list based upon nominations from any member. This ministry is already expanding across the Network.
House Group	Bible study, prayer and reflections	Hosted by Ron and Catriona every Thursday afternoon. Four elders from A&F and friends from Dunning.
Shawl Ministry	Knitting items for those in need	The group meets in the Pat Robb Room, Aberdalgie, several times per year. Most knitting is carried out at home. Items donated include shawls for the sick and new babies, gloves, scarves and other items. Donations to Prison Visitors Centre, Ninewells Neonatal Unit, Tayside & Strathearn Help (TASH) for Ukraine and other groups.
Village Hall Events and Carol Services	Link church and community with hall events all year round	Active in Forteviot Village Hall and in the running of community events such as 'Tea and Carols', McMillan Coffee Mornings, Talks, Art and Christmas Fairs and monthly soup lunches.
Pastoral Care & Safeguarding David and Irene Pye		
Pastoral Care	Link the congregation and minister for those needing pastoral support	Carried out pastoral support to some members in hospital or nursing homes. By telephone, card or visit. Report back to Kirk Session (names not recorded) and pass to Prayer Chain. LECT Pastoral Care Coordinator Gillian Munro is aiming to form a Network-wide Pastoral Visiting group, aligning processes, certification, training and standards.
	Act as hosts at lunches	Greeted guests on the door and mingled around tables.
Health & Safety	First Aid equipment and processes in both churches	Acted as ambassadors for the congregation to check that accident books and kits are clearly visible. Bringing the Kirk Session's attention to health hazards and proposing mitigations of risk.
Safeguarding	Regulatory processes and record- keeping	Knowledge of processes with the Kirk Session. Organized training. Maintenance of Safeguarding Audit Checklist. Members of Safeguarding Panel along with Lesley Mackay and minister Rev Allan Wilson.

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Charitable activities (continued)

Activity	Purpose	Contribution
Fabric David Robb		
Building Maintenance	Conduct checks on properties. Identify issues.	Performed and organized diligent, regular checks on buildings and organized contractors to carry out our repairs.
Building upgrades	Make enhancements by employing contractors	Liaised with elders, proposed improvements, organized quotes, obtained Kirk Session approval, appointed contractors and ensured work was carried out. The upgrade of the Forteviot toilet was carried out during 2025.
Certification	Regulatory testing of equipment	Organized / completed Portable Appliance Testing (PAT, Fire extinguisher testing and of electrical systems. Updated Property Folder for attestation and inspection by Presbytery
Communications Carol Miller		
Orders of Services (OoS)	Inform congregation of service elements and upcoming events	Provided OoS sheets, including notices from across the LECT, on a weekly basis other than where a united service takes place elsewhere. Liaised with Minister and other Session Clerks.
Events calendar and publicity	Contact with organisations and linkage churches. Social media	Through the Network Planning Group and communication with different parties, ensured that upcoming events in parish, network and beyond were promoted to our congregation and beyond.
Publicity materials	Notices, flyers	Additional flyers in churches and posters on noticeboards kept updated.
Lower Earn Voice Newsletter	Updating church members on news about church life and dates of parish events.	Member of the editorial team that launched the Lower Earn Voice during 2025 to replace individual parish newsletters. The team worked together on articles, design, print production and posting.
Maintenance of church website	Updates on our website	Provided interesting and timely news updates, event calendars, photos and articles to our church website.
Session Clerk, Presbytery Elder and Mission Convener Gordon Mackay		
Clerk to Session	Admin support	Agendas, Minutes, Distribution of Reports, Support office-bearers
Church calendar	Duty roster	Propose Sunday Worship duties to Church Team
Attestation	Annual records inspection	Both at Kirk Session and then taking records to Presbytery
Email inbox	Service incoming mail	Attend to all requests and queries addressed to the parish
Support minister	2-way communication	Bring parish matters to Ministry Team & convey messages back
Annual Report	Author	With input of Treasurer and Church Team, write annual report and present this and Mission Plan at Stated Annual Meeting
Presbytery Elder	Link between parish / Pres	Attend Presbytery meetings and represent parish. Member of Presbytery Mission Committee leading the 'Inspiring Mission' project, running webinars to promote parish mission.
Mission	Mission Planning	Working with Minister and Kirk Session on Action Plan.

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Charitable activities (continued)

Activity	Purpose	Contribution
Stewardship and Finance Lesley Mackay		
Parish Treasurer	Record all income and expenditure	Transcribe all collections, pay in to bank, pay invoices and expenses, monthly reconciliation, monies to 121. Gift Aid HMRC
Kirk Session	Report financial status	Reports every 2 months, quarterly reconciliation, deliverances
Annual Report	Annual accounts	Create end-of-year figures, liaise with MMG Accountants for production of annual report, present at Stated Annual Meeting. Returns to OSCR charity regulator
Community Outreach		
Church-run Community Lunches in Forteviot Village Hall	Free food and fellowship to church members Those from the wider community also welcomed.	Initiated by church member Karen Alton, the lunch takes place on the first Tuesday of every month. The attendance is drawn from members of the LECT with a sprinkling of local residents. Average attendance 45-50. A wonderful volunteer team supplied, prepared and served the food.
Christmas outreach	Inclusivity in church life	Plants and cards were distributed at Christmas to members unable to make it to church.
AberdalgieForteviot Community Facebook Page	Create a greater sense of place and community within the local area	The church created the page, and the Session Clerk acts as an administrator. Twelve members of the church and community have editorial access to create stories and articles.
Doors Open Days (DOD) at both of our churches	Church volunteer-led heritage tours of our sanctuaries and grounds	In 2025, a small number of people visited the Pictish stones in Forteviot and the Tournai marble Oliphant effigy in Aberdalgie. The village, hall, gardens and burial grounds were all included in the tours. Sadly, DOD2025 was poorly advertised by Perth and Kinross Heritage Trust so numbers were 70% down on 2024.
Charity support and World Mission		
Crossreach	Help the Social Care Arm of the church	Every year in recent times we have made a financial contribution to the work of Crossreach by way of a special collection.
The Friends of St Andrews Jerusalem & Tiberias	Support Church of Scotland presence in Israel and Palestine	Elder Carol Miller is Secretary of 'The Friends' and in addition to prayer support from members, Carol makes us aware of talks, and meetings in support of this Christian mission. Individual church members have taken out a membership.
Perth Foodbank	Help local people experiencing food poverty	Special collection of food during our Harvest Festival. Our members donated over 120 items in 2025.
Salvation Army	Skinnergate Hostel and Special Collection	Uneaten food from events at Green Shoots Aberdalgie is taken directly to the hostel in Perth. This offers a special snack meal to dozens of residents. In addition, donations during the year, net of expenses, from the monthly lunches at Forteviot Village Hall, was split between the Salvation Army and Scripture Union.
Scripture Union	Special Collection	

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Charitable activities (continued)

Activity / Group	Purpose	Contribution
Green Shoots Ministry Learning and Wellbeing Support Worker Zoe Cooper		
Green Shoots Group Aberdalgie	Deliver site improvements and support groups with learning and other activities.	A large team of instructors, teachers and volunteers running courses and developing the facilities prior to the launch of the Walled Garden in July 2026. The calendar of activities is organised by our Support Worker Zoe Cooper.
Early Years Groups	Educational play for pre-school groups and families.	Perth Outdoor Playgroup and India Dorsie Childminding (from Dupplin Estate) use the play area and garden.
InTogether	Partnership. Supporting children with disabilities	InTogether are a Presbytery Mission Initiative and operate activities in 3 indoor Perth church premises. We have hosted a picnic and a retreat and in 2026, InTogether will run a monthly Outdoor Church in our church walled garden
Bertha Park High School (BPHS)	Outdoor Education and Rural Skills with BPHS teacher Benjamin Ross and PGS teacher Lucy McIntosh and their learning support pupils.	Our award-winning outdoor education partnership with Bertha Park High has been extended to Perth Grammar School. The programme offers teenagers with special educational needs the opportunity to work outdoors and learn rural skills. In addition to gardening with Ingrid Van Oostrom, landscaping with Michael Stephens, stone carving with Robert Lambert, pupils also receive wildlife sessions and a farm and sawmill visit.
Perth Grammar School (PGS)		
Starfish Way	New partner	Interested in woodworking and heritage studies.
PKC Education Inclusion Team	Respite for children experiencing trauma	The building and garden were used by the Inclusion team to bring children to a peaceful and safe outdoor environment for 1-2-1 support.
Work Hub	Wi-Fi enabled workspace for parents with children	The Pat Robb Room and kitchen were used in pilot as a 'work hub' for local parents whilst their children were in childcare.
Perth College	Landscaping and Horticulture experience	In 2025 we continued a pilot where a student attended Green Shoots to train alongside gardener Ingrid and also study work carried out by our contractors. That student has now started their own business and is our maintenance gardener and landscaper.
Family Picnics Children's Birthday Parties	Greenspace facility for local residents	In 2025 the new stone barbeque, church garden and play space were used for a child's birthday picnic. When the garden is open to the public in July 2025, it will be advertised for hire.
Adult learning	Wall restoration training	Funded by PKC Adult Learning, we were able to offer a course for four adult trainees with stonemason Robert Lambert.
Aviva Community Partnership	Volunteers and Garden trainees	To date 80 volunteers from local employer have contributed to the development of the green spaces at Aberdalgie
SSE and OVO		Both firms visited with a view to volunteering in 2025.
Heritage studies group	Connect church to local community through history	Creation of family history boards by historian consultant Irene Hallyburton working with family members.
PKC Friends of Cemeteries	Graveyard Restoration	Upgrade of our previously neglected Ancient Burial Ground by school pupils, community volunteers and day visitors.

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Financial Review

Income. The importance of paying monthly – appeal to members

In 2025 we suffered a further downturn in Standing order donations. Our Open Plate donations are also down. We will need to try again to promote payment by standing order.

Expenditure.

In 2025 we saw an 80% increase in our Giving to Grow contribution which increased our outgoings by a huge £8,000.00 approx. This was due to a combination of our Consolidated Fabric Fund Capital Account assets held on the parish's behalf by 121 having been swollen by the manse sale proceeds and a new calculation method. However, the Capital Account releases dividends into the Revenue Account held at 121 and we are able to reclaim some costs from this Account. Our Giving to Grow contribution has been reduced this year (2026) by £3,230.00 as transitional relief for 2026 which will help offset the annual deficit in the unrestricted funds in next year's accounts.

Insurance premiums and heating and lighting costs also rose during 2025. Repair and upgrade work was carried out to the Forteviot toilet. A tarmac repair of the pavement and church entrance was completed at Aberdalgie. Work also continued on the repair of the boundary wall around the Aberdalgie church walled garden consisting of stonemason fees and materials. The fabric repairs were included in a drawdown from our CFF Capital Account held at 121.

Reserves Policy.

It is the Trustees policy to hold reserves of approximately six months expenditure including designated funds. At the end of 2025 we held unrestricted funds of £35,202 which represents approximately 9 months unrestricted expenditure. These reserves do not include the designated fund spend during 2025 as these amounts were recovered from the Consolidated Fabric Fund Capital Account

The purpose of designated funds is described in Note 4 to the accounts.

Bribery and Procurement Policy

Our Bribery and Prevention Policy (Internal Financial policy) was first adopted by the Kirk Session on 6 August 2019. This policy has been reviewed annually and most recently at the Kirk Session meeting on 15 March 2026. It was endorsed again at this meeting.

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 and signed on their behalf

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Date: 23/03/2026

Gordon Mackay, Session Clerk

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Independent Examiner's Report to the Trustees of Aberdalgie and Forteviot Church of Scotland

I report on the accounts of the Charity for the period ended 31 December 2025 which are set out on pages 11 to 14.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the trustees, as a body, for my work or this report.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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 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.

Suzanne Kerr

.....
Suzanne Kerr FCCA

TC Group

Chapelshade House

78-84 Bell Street

Dundee

DD1 1RQ

Date: 26/03/26

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Receipts and Payments Account For the year ended 31 December 2025

		Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	1	17,651	-	75	17,726	19,123
Weddings and funerals		160	-	-	160	-
Investment income		1,762	-	-	1,762	1,762
Fundraising		290	102	-	392	322
Receipts from General Trustees		19,180	12,012	37,115	68,307	26,358
VAT recovery		504	-	-	504	1,885
Grants		-	-	2,362	2,362	67,061
<u>Total Receipts</u>		<u>39,547</u>	<u>12,114</u>	<u>39,552</u>	<u>91,213</u>	<u>116,511</u>
<u>Payments</u>	2					
Charitable activities		43,899	12,468	53,216	109,583	96,403
Governance costs		1,236	-	-	1,236	1,188
<u>Total Payments</u>		<u>45,135</u>	<u>12,468</u>	<u>53,216</u>	<u>110,819</u>	<u>97,591</u>
Excess of Payments over Receipts for the year before transfers		(5,588)	(354)	(13,664)	(19,606)	18,920
Transfers		<u>-</u>	<u>(17,107)</u>	<u>17,107</u>	<u>-</u>	<u>-</u>
Excess of Payments over Receipts for the year		<u>(5,588)</u>	<u>(17,461)</u>	<u>3,443</u>	<u>(19,606)</u>	<u>18,920</u>

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Statement of Balances At 31 December 2025

	Note	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances at 1 January 2025		40,790	31,716	24,672	97,178
Movement in year:					
Excess of payments over receipts for the year		(5,588)	(17,461)	3,443	(19,606)
Bank & deposit balances carried forward	4	<u>35,202</u>	<u>14,255</u>	<u>28,115</u>	<u>77,572</u>

	2025	2024
<u>Investments at market value</u>		
1,984 Church of Scotland Growth Fund units (Cost £9,999)	13,650	12,658
2,491 Church of Scotland Income Fund units (Cost £29,992)	28,372	27,550
	<u>42,022</u>	<u>40,208</u>

<u>Debtors - Unrestricted</u>		
Tax recovered on gift aid	439	516
	<u>439</u>	<u>516</u>

<u>Liabilities - Unrestricted</u>		
Independent examiner's fee	1,500	1,236
Special collection - Crossreach	-	259
	<u>1,500</u>	<u>1,495</u>

The accounts were approved by the Kirk Session

For and on behalf of the Kirk Session

..... Session Clerk

..... *Kesh Macle* Treasurer 23/7/2026

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

Notes to accounts for year ended 31 December 2025

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	2025 £	2025 £	2025 £	2025 £	2024 £
1 Analysis of Donations					
Gift Aid donations	8,873	-	-	8,873	9,413
Tax recovered on Gift Aid donations	3,766	-	-	3,766	3,449
Ordinary offerings (Open plate)	4,870	-	-	4,870	4,980
Special Collection (Dec 24)	-	-	-	-	259
Other offerings, donations etc	142	-	75	217	1,022
	<u>17,651</u>	<u>-</u>	<u>75</u>	<u>17,726</u>	<u>19,123</u>
2 Analysis of Payments					
Charitable activities					
Giving to Grow	18,636	-	-	18,636	10,367
Presbytery dues	564	-	-	564	621
Ministry expenses	240	-	-	240	692
Pulpit supply	305	-	-	305	105
Locum	-	-	-	-	-
Other staffing costs	4,070	-	-	4,070	4,133
Fundraising	-	-	-	-	931
Professional fees	1,008	-	-	1,008	-
Heat and light	3,272	-	-	3,272	3,110
Insurance	3,891	-	-	3,891	3,637
Building improvement project	-	12,468	-	12,468	7,922
Other building costs	8,155	-	-	8,155	4,988
Garden project	-	-	43,761	43,761	47,521
Training	-	-	9,455	9,455	6,339
Printing, stationery and postage	824	-	-	824	1,019
Payments to Dunbarney & Forgandenny					
Church	1,072	-	-	1,072	4,007
Special collection from Dec 24	259	-	-	259	-
Other expenses	1,603	-	-	1,603	1,011
	<u>43,899</u>	<u>12,468</u>	<u>53,216</u>	<u>109,583</u>	<u>96,403</u>
Governance costs					
Independent examiner's fee	1,236	-	-	1,236	1,188
Total resources expended	<u>45,135</u>	<u>12,468</u>	<u>53,216</u>	<u>110,819</u>	<u>97,591</u>

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

Notes to accounts for year ended 31 December 2025

3 Trustee Remuneration and Related Party Transactions

The following expenses were incurred on behalf of the Minister: travel expenses £240 (2024 - £692). The net council tax was £Nil (2024 - £Nil)

No trustee received any remuneration or expenses during 2025.

All Church of Scotland congregations contribute to the National Stipend fund which bears the cost of all ministers' stipends and employers' 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 (2024 - £31,642) and the maximum stipend (after 5 years) is £39,856 (2024 - £38,884).

4 Movements in Funds

	2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
General fund	40,790	39,547	(45,135)	-	35,202
	<u>40,790</u>	<u>39,547</u>	<u>(45,135)</u>	<u>-</u>	<u>35,202</u>
Designated Funds					
Fabric fund	24,609	12,114	(12,468)	-	24,255
Outreach and mission fund	17,107	-	-	(17,107)	-
	<u>41,716</u>	<u>12,114</u>	<u>(12,468)</u>	<u>(17,107)</u>	<u>24,255</u>
Restricted Funds					
Marian's fund	1,471	-	-	-	1,471
Outreach and mission fund	-	39,552	(53,216)	30,308	16,644
Adult Learning in the Community	12,573	-	-	(12,573)	-
Green Shoots	628	-	-	(628)	-
	<u>14,672</u>	<u>39,552</u>	<u>(53,216)</u>	<u>17,107</u>	<u>18,115</u>
Total funds	<u>97,178</u>	<u>91,213</u>	<u>(110,819)</u>	<u>-</u>	<u>77,572</u>

Purposes of Unrestricted Funds

General fund: This fund is used for the purposes of meeting everyday expenses of the Church

Purposes of Designated Funds

Fabric fund: The trustees have set aside funds for the maintenance of the church property

Outreach and mission fund are monies set aside for this capital project

Purposes of Restricted Funds

Marian's fund: Is monies received for the children of the parish

Outreach and mission fund are monies for this ongoing project

Transfers between funds

Transfers between funds in the year relate to the funds for one project previously being shown as separate projects. As such these funds have now been combined.

5 Collections for third parties

	2025 £	2024 £
Crossreach	280	441
MMI - David Hughes	-	194
Ian	-	185
Scripture Union	475	-
Salvation Army	475	-
	<u>1,230</u>	<u>820</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES YEAR ENDED 31 ENDED 31 DECEMBER 2025

	2025 £'s	2024 £'s
<u>CONSOLIDATED FABRIC FUND CAPITAL ACCOUNT</u>		
Credit balance at 31 December	<u>493,304</u>	<u>527,039</u>
Market value of balances at 31 December	<u>584,297</u>	<u>591,851</u>
<u>CONSOLIDATED FABRIC FUND REVENUE ACCOUNT</u>		
Credit balance at 31 December	<u>23,820</u>	<u>30,366</u>