

CHARITY NO: SC014964

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: St Maddoes and Kinfauns Church of Scotland

**Registered Office and
Operational Address:** Madoch Centre
St Maddoes
Glencarse
Perth
PH2 7FF

Charity Registration Number: SC014964

Congregation Reference Number: 281686

Trustees

Mr Richard Lapslie (Appointed Treasurer 01.10.2025)
Rev Marc F. Bircham (Minister)
Mr Euan Clipston (Session Clerk)
Mrs Joyce Brown (Resigned 31.12.2025)
Mrs Lisa Christmas (Resigned 31.12.2025)
Mrs Caroline Deakin (Resigned 31.12.2025)
Mrs Heather Fergus (Resigned 31.12.2025)
Mrs Morag Gaskin
Mrs Susan Grainger (Resigned 31.12.2025)
Mrs Maureen Grant (Resigned 31.12.2025)
Mrs Angela Johnston
Mr Douglas Lawrie
Mrs Katrina Leese (Resigned 31.12.2025)
Mr Andrew Lewis
Mrs Mary Lewis (Resigned 31.12.2025)
Mr Bruce Lockhart
Mrs Kirsty Lockhart (Resigned 14.01.2026)
Mr Stuart Martin
Mr Graeme Macdonald (Resigned 31.12.2025)
Mr John McQuat (Resigned 31.12.2025)
Mrs Helen Norrie (Resigned 31.12.2025)
Mr Craig Paterson
Mrs Lynsey Paterson (Resigned 31.12.2025)
Miss Sheila Prain (Resigned 31.12.2025)
Mrs Suzanne Skeldon (Resigned 31.12.2025)
Mrs Anne-Marie Stevenson
Mr Craig Stevenson
Mr Peter Tomb (Resigned 31.12.2025)
Mr Ian Wiggins
Mrs Shona Wiggins
Mr Andrew Wilson
Mrs Karin Wilson

Independent Examiners: Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

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LEGAL AND ADMINISTRATIVE INFORMATION

Bankers:

Bank of Scotland
10/16 King Edward Street
PERTH
PH1 5UT

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

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Annual Report of the Trustees

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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.

The legal and administrative information on page 1 and 2 forms part of this report.

Structure, Governance and Management

Governing Document

St Madoes and Kinfauns Parish Church is administered as a Unitary Constitution Congregation.

Recruitment and Appointment of Trustees

The charity's Trustees are also members of the Kirk Session. The Kirk Session members are comprised from Elders of the church, chosen from those members of the church who are considered to have the appropriate gifts and skills. During 2025, existing Trustees agreed to reduce the number of Elders who would act as Trustees at any point in time. It is anticipated that Trustees will fulfil this role with some rotational changes on a regular basis going forwards.

Organisational Structure

Committees and subgroups of the Kirk Session, including Trustees, Elders and members of the congregation, with some delegated powers, meet throughout the year and report to the Kirk Session.

During 2025, St Madoes & Kinfauns Parish Church entered into a linkage with Errol Parish Church. These churches remain separate charities. This linkage has seen the Minister, Rev Marc F Bircham, assume the role of Minister for both Parishes. An Associate Minister, Rev Anne Redpath, was appointed on 1 November 2025 to operate as part of a team ministry. Ministry costs are shared across both churches.

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.

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Vision

The church's mission statement is:

“Sharing the love of Christ in the Parish of St Maddoes and Kinfauns”

Current Activities

In addition to our programme of weekly worship, current church activities include:

Faith based activities - open to all:

- Build Up (Sunday School).
- Creche.
- Social events for teens.
- Faith based discussion groups for teens.
- Sport and faith holiday club.
- Hope Explored, Christianity Explored and other types of study and exploration for the young and old to learn more about the Christian faith.
- Kirk Session meetings.
- Fellowship opportunities such as coffee & lunches.
- Weekly Prayer group.
- Bible Study and life application courses.
- Services – weekly Sunday service, and special events such as service for bereaved, carol services and family services.

Sports and exercise activities for all ages and abilities - examples below:

- | | |
|---|--|
| • Circuits | • Social aerobics |
| • High intensity training | • Seated exercise |
| • Kettlebells | • Boccia – all ability session |
| • Pilates – 3 sessions weekly – often 100+ participants | • After-school classes for Primary & Secondary age |
| • Social Sports such as Badminton & Pickleball | • Preschool sports |
| • Bootcamp | • Jogging |
| • Cardio tennis | • Tennis coaching |
| • Private court hire | • Post-natal exercise |
| | • Led-cycle rides |

Community Development activities:

- Food schemes – larder & food parcels, soup deliveries, food swap scheme, vegetable growing, soup lunch for older adults.
- Social activities – parent and preschool groups, youth socials, craft group, knitting group, after activity free refreshments.
- Support activities – peer support for: bereavement, dementia & Alzheimer's, breastfeeding, parenting, counselling, mental health and wellbeing, drop in support.
- Volunteering and youth training schemes.
- Community transport – lifts to medical appointments and support activities.

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Community events and activities:

- Daily drop-in Hub in partnership with Café Connect.
- Christmas family event - family activities.
- Easter family activities.
- Multi-sport events & sports social evenings.
- Annual sports quiz.

All these activities are advertised throughout the Parish, and beyond, through various communication channels and everyone is invited to join with us. Our aim is to be inclusive and to provide our community with opportunities to meet with one another and experience God's love in action.

The Madoch Centre – church centre – open all week and at the heart of the community



The Madoch Centre (the Centre) is now in its 8th year of operation. In partnership with local people, the Centre has continued to develop and respond to the needs of the surrounding community.

We continue to develop the building itself and, in 2026, aim to be net zero in emissions. We continue to be part of Community Energy Scotland and the Scottish Government's Community & Renewables Energy Scheme (CARES) network. This year, with assistance from Local Energy Scotland (CARES community building fund), Perth and Kinross Greener Living funding and the West Carse Community Council Solar Fund, we have secured funding to install three air source heat pumps and a further 27.3kW of solar PV panels. We will have the opportunity to store and export more solar energy in the summer months which will off-set the increased electricity usage over the winter. We are grateful that, through grant funding from Plugged in Communities, we have added another 7-seater electric car (with specially adapted front passenger seat) for our community transport service.

Our Fabric group continues to seek ways to keep the building an attractive and accessible community space.

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The Madoch Centre – church centre – open all week and at the heart of the community (continued)

During 2025, with the help of funders, the Centre team has grown with the addition of two new team members – now 4.7 FTE. This investment will enable us to continue to develop our programmes. Our new Sport and Youth Assistant will lead a project using sport to engage young people from both church and wider community. With help from multi-year grant funding from The National Lottery (TNL) Community Fund we appointed a Community Engagement Worker in December 2025. This post will allow further embedding and development of our highly valued community activities.

Café Connect @ the Madoch Centre Ltd (Café) is a separate business operating from the Centre. It employs one full time and two part time member of staff and shares our aims of connecting and supporting. This relationship is managed by a Partnership Group, comprising Trustees of our charity and Café Directors, which meets regularly.

St Madoes Active Sports Hub (SMASH)

SMASH aims to increase physical activity across all ages, and to build relationships between church and community.

Jenny Tattersall is our Sports Outreach Worker and is responsible for the project. SMASH aims to meet researched community needs and to increase sports participation and physical activity across all ages and abilities. SMASH has both community and church objectives.

This community sports programme continues to develop, and in 2025 numbers attending built on the previous year's record – some weeks as many as 370 people participated and, in the first term alone, the average number of participants was 350+. In most classes, regular attendance has grown by 7-10 people. There has also continued to be significant increases in the numbers taking part in Pilates and Social Sports. Programme participants experience significant gains in fitness but also in social connectedness. Often participants opt to get involved in other activities within the Centre or in supporting Centre programmes through volunteering.

“The programme is very inclusive with lots of fun and laughter” – Participant feedback

SMASH provides activities under broader aims:

- A weekly varied programme to include all fitness abilities, ages and including those with barriers to taking part, providing a wide range of sport & exercise sessions from preschool to those in their 90s.

“I’m feeling fitter with all the various exercise options available.” – Participant feedback

- Programmes to encourage people who are inactive to increase their physical activity – for example: Body Conditioning/Circuits aimed at less active participants; inclusive racquet sports such as Cardio Tennis and Pickleball; and Boccia sessions for those with disabilities or older adults with mobility issues. All activities are adapted to include those who are less active or who have additional support needs. Individuals accessing these activities have shown gains in mobility and in social connectedness.

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St Maddoes Active Sports Hub (SMASH) (continued)

- A new development has been Pickleball for Wellbeing which has led to positive gains in confidence for an individual with early onset dementia and an individual with cerebral palsy.
- 2025 has seen significant increases in the Madoch+ sports membership scheme which encourages increased usage of facilities and commitment to participation. We now have 120 sports members. The Games Hall is in almost constant use, and our outdoor multi-use pitch is well used in summer months.

“We like keeping fit whilst enjoying ourselves...I have made new friendships...it is convenient, friendly & with great encouragement.” – Participant feedback

- Volunteers support the programme and assist with Primary children's after-school sessions, Teen Sports, and a volunteer delivers weekly seated exercise sessions.



The Sport and Youth Assistant, Jack Wilkie, is in a development post and is working towards gaining qualifications for the leading of children and young people's sports sessions. Jack has been involved in assisting and leading additional after school sports sessions for Primary children. A discussion slot has been added to Teen Sports, and the young people have responded well to this. We are working in partnership with the Benefact Trust and Seeds for Growth (Church of Scotland funder) to deliver this project.

Through research into other faith communities who are delivering sport we have established an informal partnership with 'Sportily' who are based in Gloucester. Through online meetings, we will continue to share ideas and best practice.

Criss-Cross

Provides community support and social activity groups.

In 2025 Anthea Bircham, as the Community Development Coordinator, was responsible for the Criss-Cross project. It aims to combat social isolation amongst residents (particularly vulnerable groups), improve health and wellbeing, support the community and provide social opportunities. Criss-Cross includes the Madoch Centre Community Transport Scheme.

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Criss-Cross (continued)

- Criss-Cross supports our Café partner, and our drop-in facilities continue to be a key strength of the Centre, with relationships built through time spent in the community café. Often community ideas for development are generated through people who are dropping in highlighting local needs. In 2025 time was funded for 'listening' and café staff were given time out from catering roles to spend more time with customers. Expert training and support was provided to the team.
- Food projects have been developed and are now an important element of the work of Criss-Cross. These include:
 - Margaret's Menu: soup lunches for the housebound – providing a healthy meal and contact with a volunteer weekly.
 - Community Larder: open daily for anyone in the community to access and supply of groceries for delivery to people in crisis – increase in number of Fareshare trays (food surplus in the food chain) purchased weekly, enabled through donations and grant funding.
 - Food Swap scheme: encourages people to exchange free quality items in return for non-perishable items for the larder. This has widened the distribution of food that would otherwise go to landfill, helping those struggling with Cost-of-living increases and raised awareness of the larder. This scheme continues to reach the community in Errol via their Community Centre.
- Criss-Cross supports volunteers. The average number of weekly volunteers is 45. Volunteers assist in a range of tasks including: meeting and greeting, café and cleaning tasks, coordinating activities, assisting sports sessions, delivering food, maintaining the larder, driving, administration, leading support groups, befriending, and working on various projects in the Centre. A total of over 75 volunteers supported the Centre across 2025.
- Our Parish Nursing Scheme has developed over the year. One of our Trustees is an experienced nurse and is now providing a weekly health support service which is focused on helping local people access support across healthcare systems or to air concerns about their own or a loved one's health. This service allows individual attention to Community Transport passengers or Centre participants who seem to have become isolated or have complex issues.

Support Groups meeting in 2025 included:

Dementia-friendly group for those requiring support to participate (Madoch Meet-Up); Bereavement support groups, including one to one peer support sessions, courses and therapeutic events; Breastfeeding support group; Parenting group (Parent Early Education Partnership Programme or PEEP); and a new initiative of two ante-natal support courses led by volunteers.

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Criss-Cross (continued)



Participants have testified to the impact of the support they receive:

"It was a group where you felt you could talk freely. No judgement only support. Felt I was with people who understood what I was going through." - Bereavement support group participant feedback

"I enjoyed meeting new people as first time parents and it was good to talk about expectations and new topics." Ante-natal support group participant

- Madoch Meet Up (Dementia friendly group) meets weekly, providing essential support for carers and people with dementia or Alzheimer's or for those struggling with complex health issues. Links with local Primary school children have been strengthened, enabling cross generational support. We have had to use a third vehicle to accommodate the growing numbers in need of this support.

"This place is one in a million, it's really good what you do here."

"There's nothing I would change about this group – you think of so many good ideas." - Madoch Meet-Up participants

- Social groups are supported through the Centre. Criss Cross has supported a parent and toddler group through helping them fund free sessions, refreshments and activity sessions.
- Older adult activities meet weekly: 'Souper Seniors' and 'Blether & Bake' – soup and Afternoon Teas for people in their 80s and 90s have provided a social opportunity. Knitting and craft groups have provided an opportunity for people to have a side-by-side social opportunity.

"We enjoy the soup, the company, the chit chat and meeting different people." - Souper Seniors participant.

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Criss-Cross (continued)

The Centre is accessible to those in wheelchairs, and we have equipment such as hoists and a changing table suitable for adults. We have successfully integrated adults with a range of support needs into activities.

The Madoch Centre Community Transport service continued to provide lifts to medical appointments or to support groups at the Centre for the most vulnerable in our community. With 25 new passenger registrations in 2025, passenger lifts have increased and the average number of journeys per month increased to 96. Our transport coordinator and a volunteer were able to provide in-house MIDAS Passenger Assistance Training for 7 drivers and assistants. Four new volunteer drivers joined the service in 2025. The drivers are an asset to the Centre's services and provide more than just driving with the care and attention they give to passengers. In September 2025, a 'Race Around Scotland' fundraiser generated in excess of £11,000 for the programme, while social media coverage also raised awareness of this vital service.

"Thank you for my lift – the driver was lovely!!" – Passenger feedback



The Madoch Centre is continuing to fulfil its original vision to: encourage people to become more active, to deepen community, to increase inclusion and to provide space for spiritual reflection. We are seen to be at the 'heart of the community'.

"The Madoch Centre has been great for me...moving into a new area...I think it is just like a big family – there is always someone to smile and say hello." - SMASH and social group participant feedback

"None of us can think of anything that could make this place better. We love it here, there is something for all ages. Maybe we don't congratulate you enough." - SMASH and social group participant feedback

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Grant Funding

We are grateful to the following funders have also generously supported our projects:

Arnold Clark Community Fund
Benefact Trust
Strathmore Youth Alliance Fund
Gannochy Trust
Gannochy Youth Panel
Garfield-Weston
NHS Health Foundation
PKAVS – Community Mental Health Welfare Fund
Perth & Kinross Council (PKC) – Food Insecurity Holiday Fund (FIHP)
PKC - Green Living Fund
PKC – Community Transport Fund
PKC Warm Welcome Fund
Energy Saving Trust
Presbytery of Perth Mission Fund
Scottish Government Network Support Grant
Church of Scotland Seeds for Growth Fund
Tesco Stronger Starts
The National Lottery Community Fund

Financial Review

Overall funds increased by £62,795 during 2025 driven largely by a net movement in restricted funds of £82,464. The total funds of the charity as at 31 December 2025 were £492,922 (2024: £430,127) with bank and cash balances at £301,364 (2024: £252,991).

General unrestricted income at £102,650 is £15,086 higher than 2024 largely due to increased donations, and unrestricted expenditure on Charitable activities at £122,319 is £22,501 higher than 2024, largely as a result of an increased Giving to Grow contribution to Church of Scotland as we are now fully covering the cost of our Minister.

In 2025, restricted funds increased by £82,464 mainly as a result of grant funding receipts for the purchase of a new vehicle which will be expensed through the depreciation line over the next 7 years to comply with the depreciation policy for the charity.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months' unrestricted expenditure, which equates to £61,160. As at 31 December 2025, the charity held £172,159 (2024: £170,627) in general free reserves which is above target levels.

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

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Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:

DocuSigned by:

Euan Clipston

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Name: Mr Euan Clipston, Trustee and Session Clerk

Date: 25 March 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 14 to 25.

Respective responsibilities of trustees and examiner

The charity 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) (a) to (c) 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 respects 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 8 of the 2006 Accounts Regulationshave 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.

Signed by:



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Claire Dalrymple FCCA

Wbg Services LLP

168 Bath Street

Glasgow

G2 4TP

Date: 25 March 2026

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 DECEMBER 2025**

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	79,018	180,070	259,088	57,722	206,688	264,410
Other trading activities	5	19,604	48,922	68,526	19,623	32,746	52,369
Investments	6	4,028	-	4,028	9,569	-	9,569
Other incoming resources	7	-	-	-	650	32,835	33,485
Total Income		102,650	228,992	331,642	87,564	272,269	359,833
Expenditure on:							
Charitable activities	8	122,319	146,528	268,847	99,818	152,089	251,907
Total Expenditure		122,319	146,528	268,847	99,818	152,089	251,907
Net (expenditure)/income		(19,669)	82,464	62,795	(12,254)	120,180	107,926
Transfers between funds		-	-	-	8,000	(8,000)	-
Net movement in funds		(19,669)	82,464	62,795	(4,254)	112,180	107,926
Funds reconciliation							
Total Funds brought forward	15	252,603	177,524	430,127	256,857	65,344	322,201
Total Funds carried forward	15	232,934	259,988	492,922	252,603	177,524	430,127

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**BALANCE SHEET AS AT 31 DECEMBER 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:			
Tangible assets	12	181,544	169,941
Total fixed assets		181,544	169,941
Current assets:			
Debtors	13	14,062	12,061
Cash at bank and in hand		301,364	252,991
Total current assets		315,426	265,052
Liabilities:			
Creditors falling due within one year	14	(4,048)	(4,866)
Net current assets		311,378	260,186
Net assets		492,922	430,127
The funds of the charity:			
Unrestricted Funds	15	232,934	252,603
Restricted Funds	15	259,988	177,524
Total charity funds		492,922	430,127

Approved by the trustees and signed on their behalf by:

DocuSigned by:

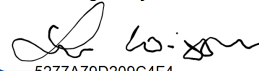


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Name: Mr Euan Clipston, Trustee and Session Clerk

Date: 25 March 2026

DocuSigned by:



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Name: Mr Ian Wiggins, Trustee

Date: 25 March 2026

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts for the year have been prepared on an accrual's basis, the comparatives have been restated accordingly.

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 in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 15.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(c) **Income recognition (continued)**

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

(d) **Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note I below.

(e) **Allocation of Governance costs**

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination.

Governance costs have been apportioned to the cost of charitable activities.

(f) **Fixed asset investments**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Centre Equipment	7 Year Straight Line
Motor Vehicles	7 Year Straight Line

(g) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(h) **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(i) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(j) **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies (continued)

(k) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits

(l) Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

(m) Taxation

The association is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

The charity is a registered Scottish charity.

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****3. Related party transactions and trustees' expenses and remuneration**

During the year no trustee had any personal interest in any contract or transaction entered into by the charity other than the below (2024: none).

The following amounts were paid to or on behalf of the minister:

Travel	£480 (2024: £1,843)
Council Tax	£3,335 (2024: £3,064)
Telephone	£265 (2024: £610)

The full salary costs, including employer pension and employer National Insurance contributions for Anthea Bircham (wife of Marc Bircham) were £36,607 (2024: £33,135).

The following amounts (> £100) were paid to relatives of trustees during the year:

Ruth Clipston (wife of Euan Clipston) - for playing in the music group	£1,160 (2024: £520)
Lily Bircham (daughter of Marc Bircham) - various work	£133 (2024: £ Nil)
Rachel Tomb (daughter of Peter Tomb) - volunteer expenses	£335 (2024: £435)
Sam Wiggins (son of Ian and Shona Wiggins) - volunteer expenses	£Nil (2024: £210)
Irene Lawrie (wife of Douglas Lawrie) – volunteer expenses	£Nil (2024: £225)

Lynsey Paterson (Pulpit Supply), a trustee, received no remuneration during the year (2024: £100).

Susan Grainger was also a Director of Cafe Connect @ the Madoch Centre during the year.

4. Income from donations and legacies

	2025	2024
	£	£
Donations and legacies	86,642	57,722
Grant income	172,446	206,688
	<u>259,088</u>	<u>264,410</u>

5. Income from other trading activities

	2025	2024
	£	£
Fundraising	12,199	3,224
Sports club membership income	37,375	32,746
Room hire	18,952	16,399
	<u>68,526</u>	<u>52,369</u>

6. Income from investments

	2025	2024
	£	£
Bank interest	4,028	5,015
Investment income	-	4,554
	<u>4,028</u>	<u>9,569</u>

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****7. Income from other incoming resources**

	2025	2024
	£	£
Insurance reclaim	-	33,485
	-	33,485

8. Expenditure on charitable activities

	2025 Total	2024 Total
	£	£
General operational expenditure		
Madoch Centre staff salaries	95,169	70,530
Giving to Grow – paid to Church of Scotland	43,391	23,727
Presbytery dues	1,302	1,349
Ministers expenses	745	2,453
Madoch Centre telephone	1,274	1,064
Organist / pulpit supply	2,920	3,256
Cleaning and maintenance	7,804	8,483
Council tax	3,335	3,064
Water	4,463	4,364
Heating and lighting	7,083	9,631
Insurance	6,197	4,890
Stationery expenses	1,136	1,097
Other expenses	6,184	6,971
Sunday school /holiday club	-	432
Manse repairs	4,417	2,228
Church repairs	9,934	11,902
Parish nursing	750	1,140
Equipment	2,819	7,804
Volunteer expenses	1,936	1,558
Events and publicity	1,914	2,409
Fuel	674	1,460
Catering	18,939	14,304
Vehicle repairs	1,870	2,147
Accountancy	432	-
Training	2,913	3,716
Office supplies	2,384	373
Governance costs	2,010	2,388
	231,995	192,740
Expenditure on charitable activities		
General operational expenditure (as per above)	231,995	192,740
Depreciation	36,852	30,674
Loss on disposal of assets	-	28,493
	268,847	251,907

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

9. Allocation of governance costs

Governance costs:	2025 £	2024 £
Independent examiner's remuneration'	2,010	2,388
	<u>2,010</u>	<u>2,388</u>

10. Analysis of staff costs and remuneration of key management personnel

	2025 £	2024 £
Salaries and wages	95,169	70,530
Total staff costs	<u>95,169</u>	<u>70,530</u>

	2025 £	2024 £
Key management personnel remuneration	<u>36,607</u>	<u>33,135</u>

No employees had employee benefits in excess of £60,000 (2024: £Nil).

	2025 £	2024 £
The average number of persons, by headcount, employed by the charity during the year was:	<u>5</u>	<u>4</u>

11. Net income/(expenditure) for the year

This is stated after charging:	2025 £	2024 £
Independent examiner's remuneration'	2,010	2,388
Depreciation	36,852	30,674
Loss on disposal of assets	<u>-</u>	<u>28,493</u>

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****12. Tangible fixed assets**

	Centre Equipment £	Church Silver £	Motor Vehicles £	Motor Vehicles (Restricted) £	Total £
Cost					
Balance at 1 January 2025	159,997	11,021	25,129	97,443	293,590
Additions	-	-	-	48,455	48,455
Disposals	-	-	-	-	-
As at 31 December 2025	<u>159,997</u>	<u>11,021</u>	<u>25,129</u>	<u>145,898</u>	<u>342,045</u>
Depreciation					
Balance at 1 January 2025	96,221	-	17,950	9,478	123,649
Charge for year	17,611	-	3,590	15,651	36,852
On disposals	-	-	-	-	-
As at 31 December 2025	<u>113,832</u>	<u>-</u>	<u>21,540</u>	<u>25,129</u>	<u>160,501</u>
Net book value					
As at 31 December 2025	<u>46,165</u>	<u>11,021</u>	<u>3,589</u>	<u>120,769</u>	<u>181,544</u>
As at 31 December 2024	<u>63,776</u>	<u>11,021</u>	<u>7,179</u>	<u>87,965</u>	<u>169,941</u>

13. Debtors

	2025 £	2024 £
Trade debtors	218	385
Accrued income	13,844	11,676
	<u>14,062</u>	<u>12,061</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	451	-
Accruals	3,597	4,866
	<u>4,048</u>	<u>4,866</u>

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****15. Analysis of charitable funds**

2025 Analysis of Fund movements	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Unrestricted funds					
Fixed assets	81,976	-	(21,201)	-	60,775
Total designated funds	81,976	-	(21,201)	-	60,775
General funds	170,627	102,650	(101,118)	-	172,159
Total unrestricted funds	252,603	102,650	(122,319)	-	232,934
Restricted funds					
Madoch Centre Staff					
Salaries	34,545	75,002	(53,402)	-	56,145
Criss Cross	19,969	24,524	(25,452)	-	19,041
Criss Cross Electric					
Vehicle 1	30,905	-	(3,857)	(5,836)	21,212
Criss Cross Electric					
Vehicle 2	-	48,455	(1,731)	-	46,724
Criss Cross Electric					
Community Van	62,896	-	(10,063)	-	52,833
Criss Cross – Transport	-	24,936	(9,225)	5,836	21,547
Fabric Fund	-	3,637	-	-	3,637
St Madoes Active Sports					
Hub	29,209	52,438	(42,798)	-	38,849
Total restricted funds	177,524	228,992	(146,528)	-	259,988
TOTAL FUNDS	430,127	331,642	(268,847)	-	492,922

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****15. Analysis of charitable funds (continued)**

2024 Analysis of Fund movements	Funds b/fwd £	Income £	Expenditure £	Transfers £	Funds c/fwd £
Endowment funds					
Murray Flower Bequest	172	-	(172)	-	-
WM Clark Bequest	361	-	(361)	-	-
Total endowment funds	533	-	(533)	-	-
Unrestricted funds					
Fixed assets	102,475	-	(21,196)	697	81,976
Total designated funds	102,475	-	(21,196)	697	81,976
General funds	153,849	87,564	(78,089)	7,303	170,627
Total unrestricted funds	256,857	87,564	(99,818)	8,000	252,603
Restricted funds					
Madoch Centre Staff					
Salaries	20,211	54,338	(40,004)	-	34,545
Criss Cross	36,810	32,846	(41,687)	(8,000)	19,969
Criss Cross Vehicle	-	33,690	(33,690)	-	-
Criss Cross Electric Vehicle	-	32,835	(1,930)	-	30,905
Criss Cross Electric Community Van	-	70,444	(7,548)	-	62,896
St Maddoes Active Sports Hub	8,323	48,116	(27,230)	-	29,209
Total restricted funds	65,344	272,269	(152,089)	(8,000)	177,524
TOTAL FUNDS	322,201	359,833	(251,907)	-	430,127

a) Purposes of Endowment Funds:

Income from the Murray Fund was used to buy flowers for the Church and was fully utilised in 2024.

The Clark Bequest was used to purchase Bibles, Hymn Books and Worship Materials and was fully utilised in 2024.

b) Purpose of Unrestricted Funds:

Fixed assets are the amount of the charity's funds tied up in fixed assets.

General funds are available to be spent for any of the purposes of the charity.

c) Purposes of Restricted Funds:

Madoch Centre Staff Salaries: to pay for employees (grant funded).

Criss Cross: to combat social isolation amongst residents (particularly vulnerable groups).

Criss Cross Vehicle: represents a fixed asset with ongoing restrictions that was disposed of during 2024.

Criss Cross Electric Vehicle 1: represents a fixed asset with ongoing restrictions.

Criss Cross Electric Vehicle 2: represents a fixed asset with ongoing restrictions.

Criss Cross Electric Community Van: represents a fixed asset with ongoing restrictions.

Criss Cross – Transport: to support people in the Carse of Gowrie needing transport to hospital, GP and other appointments.

Fabric Fund: funds help specifically to cover purchases or repairs for the Church or Manse.

ST MADDOES AND KINFAUNS CHURCH OF SCOTLAND**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025****15. Analysis of charitable funds (continued)**

St Maddoes Active Sports Hub: to increase sports participation and physical activity in the community.

- d) The transfer of £5,836 in 2025 relates to historic insurance proceeds that will be used towards the ongoing maintenance of the vehicles.

16. Net assets over funds

	Unrestricted Funds	Restricted Funds	Total 2025
	£	£	£
Tangible assets	60,775	120,769	181,544
Debtors	14,062	-	14,062
Bank & Cash	161,701	139,663	301,364
Current liabilities	(3,604)	(444)	(4,048)
	<u>232,934</u>	<u>259,988</u>	<u>492,922</u>

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
Tangible assets	81,976	87,965	169,941
Debtors	12,061	-	12,061
Bank & Cash	163,099	89,892	252,991
Current liabilities	(4,533)	(333)	(4,866)
	<u>252,603</u>	<u>177,524</u>	<u>430,127</u>

17. 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. For the year under review the minimum stipend was £32,433 and the maximum stipend in 5th and subsequent years of service £39,856.

18. Investments

Funds held on behalf of the Congregation by Church of Scotland General Trustees and are not controlled by St Maddoes and Kinfauns Church of Scotland therefore not reported on the balance sheet.

	2025	2024
	£	£
Consolidated stipend fund	592,848	557,233
	<u>592,848</u>	<u>557,233</u>