The Church of Scotland

The Isla Parishes

Receipts and Payments Account

for the year ended

31st December 2025

Congregation No: 301813

Charity No: SC 031461

The Isla Parishes

Trustees' Annual Report and Accounts for the year ended 31st December 2025

Charity Name	The Isla Parishes
Charity Registration Number	SC 031461
Congregation Registration Number	301813
Contact Address	Mrs Edith Koller Little Kilry Glenisla Blairgowrie PH11 8HY

Trustees
Trustees who served during the year up to the date of signing the accounts were as follows:

Kirk Session	Morag Buist, Roderick Cameron, Anthony Clark, Moira Clark, Maurice Cunningham, Evelyn Hood (emeritus), Edith Koller, Sheila Lothian, Rona Nicolson, Ian Ramsay, Carolyn Richmond, Margaret Robertson (emeritus), Berthy Verhage.
Minister	Rev Stephen A Blakey
Treasurer	Edith Koller
Session Clerk	Ian Ramsay
Independent Examiner	Keith Glass 89 Airlie Street Alyth Blairgowrie PH11 8AN
Bankers	Bank of Scotland 72 West High Street Forfar DD8 1BJ

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution, with its Kirk Session and two sub-committees: Fabric, Property & Finance, and Social & Fundraising. Also appointed is a Safeguarding Officer and a Health & Safety Officer.

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 congregation who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Members of the congregation are invited to join the sub-committees to use their skills and commitment to contribute to the affairs of the church.

Organisational Structure

During the year, the Kirk Session was composed of eleven active elders responsible for spiritual affairs within the Church and met six times. The sub-committees met as and when required. Certain responsibilities were delegated to the Finance & Fabric Committee as appropriate.

Objectives and Activities / Achievements and Performance

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 of Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland including Kirriemuir Churches Together (KCT). The Isla Parishes is the only place of worship in the extended parish, which covers the historical parishes of Airlie, Glenisla, Kilry, Kingoldrum, Lintrathen and Ruthven.

Outreach into our community has taken the form of a Remembrance Evening Service in Glenisla and a Christmas 'Carols and Canapes' in Ruthven, both being held in our previous church buildings. Opportunities to connect with our local primary schools have continued with Isla Primary coming to Kilry Kirk for their end-of-term Summer and Christmas Services.

The strong connection with Kilry Village Hall has continued with the church building used to provide additional accommodation for the Kilry Summer Fayre. The minister is Vice Chair of the Hall Management Committee.

The Kirk Session has continued to administer the financial and fabric affairs of the congregation. Meetings are held in the Manse dining room.

Along with every other Church of Scotland parish and congregation, The Isla Parishes has been engaged in the process of Presbytery Mission Planning. The Kirk Session plays an active part in the life and work of the new enlarged Perth Presbytery with the Minister and Presbytery Elder attending meetings in person and on Zoom.

The strong core of The Isla Parishes has displayed a resilience and a faithful confidence in God which has enabled the congregation to look to the future with confidence and hope.

Fundraising

No fundraising took place during 2025 but another Flower Festival is being planned for May 2026.

Financial Review

- The principal source of income is from member offerings given through standing order, bank transfer, Weekly Freewill Offering, open plate and one-off donations.
- In 2025 (2024) there were 22 (22) registered Gift Aid donors who made regular donations during the year and 17 (18) donors using direct bank transfer, some on an irregular basis.
- Donations and reclaimed tax amounted to £17,785 (2024 £19,191)) a decrease of £1,406 on the previous year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure in general and designated funds. These may be a mixture of cash deposits and investments and are held by ourselves or by the Church of Scotland General Trustees on our behalf.

At the end of the year the Church held unrestricted funds of £102,134 in bank and deposit accounts and £157,187 in investments at market value.

Fabric Report

During 2025

- Regular maintenance and inspections were carried out including sewage system, manse boiler, fire extinguishers, upkeep of grounds and hedges and some minor expenses regarding the cottage at Airlie.
- The manse toilet floor was recovered at a cost of £148.
- During 2026, the weathering of the sandstone of the church building will require to be addressed.

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 (as amended) 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.

I R Ramsay

Ian Ramsay, Session Clerk

28 June 2026

Date

The Isla Parishes

SC031461

Independent Examiner's Report to the Trustees of The Isla Parishes

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 5 to 9.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The charity's 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 2005 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 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 connection with 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.



Keith Glass
89 Airlie Street
Alyth, Blairgowrie
PH11 8AN

Date: 06/08/2026

The Isla Parishes

Receipts and Payments Account

Year ended 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Receipts		£	£	£	£
Donations	3	17,561	224	17,785	19,191
Bank & Deposit interest		3,044	-	3,044	3,403
Investment income		4,550	-	4,550	3,889
Life and Work income		-	-	-	-
Weddings and Funerals		350	-	350	100
Special collections/ Benevolent Fund		-	687	687	1,498
Other income		-	-	-	1,601
Legacies		-	-	-	-
Grants		-	-	-	-
		25,505	911	26,416	29,682
Fundraising income		-	-	-	2,040
		25,505	911	26,416	31,722
Amounts released by General Trustees		4,197	-	4,197	-
Total Receipts		29,702	911	30,613	31,722
Payments	4				
Costs of generating funds		-	-	-	511
Charitable activities		26,308	994	27,302	39,718
Governance costs		200	-	200	150
Total Payments		26,508	994	27,502	40,379
Excess (Deficit) of Receipts over Payments for the year before transfers		3,193	(83)	3,111	(8,657)
Transfers		-	-	-	-
Excess of Receipts over Payments		3,193	(83)	3,111	(8,657)

The Isla Parishes
Statement of Balances as at 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Bank & Deposit Balances		£	£	£	£
Bank & deposit balances brought forward		98,940	2,605	101,545	110,202
Movement in year:					
Excess (Shortfall) of Receipts over Payments		3,193	(83)	3111	(8,657)
Bank & deposit balances carried forward		102,133	2,522	104,656	101,545
Investments at Market Value					
(cost £34,236)		157,187	-	157,187	149,579
Assets					
Gift Aid Receivable		1,719	-	1,719	3,023
Liabilities					
Electricity		753	-	753	1,900
Independent Examiner's fee		200	-	200	200
		953	-	953	2,100

The accounts were approved by the Kirk Session and signed on their behalf by:

I A E Ramsay

Ian Ramsay, Session Clerk

Edith B M Koller

Edith Koller, Treasurer

28th June 2026.

Date

The Isla Parishes
Notes to the 2025 Accounts

1. Trustee Remuneration and Related Party Transactions

During the year, the following payments were made to trustees:

Name of Trustee			
Stephen Blakey	Minister	£2,924	Council Tax/Travel/Telephone

No other charity trustee or person related to them received remuneration or expenses during the year.

2. Movements in Funds

	At 1st Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
General Fund	98,940	29,702	(26,508)	-	102,134
Restricted Funds					
Benevolent Fund	258	911	- 860	-	309
Organ Fund	1,450	-	-	-	1,450
Knitivity Fund	144	-	-	-	144
Defibrillator Fund	481	-	- 134	-	347
Upkeep of Nicol's Grave	153	-	-	-	153
Upkeep of Hay Burial Ground	119	-	-	-	119
	2,605	911	(994)	-	2,522
Total Funds	101,545	30,613	(27,502)	-	104,656

Purposes of Restricted Funds

Benevolent Fund	To allow for the collection/distribution of funds to third parties
Organ Fund	For the upkeep of the church organ
Knitivity Fund	To provide funds for the Knitivity group's materials
Defibrillator Fund	To provide and maintain a defibrillator at the church
Nicol's Grave & Hay Burial Ground	For the upkeep of family graves
Purposes of Unrestricted Funds	These funds constitute the Isla Parishes' reserves

3. Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
WFO Scheme (non Gift Aid)	460	-	460	700
Gift Aid Donations	8,559	-	8,559	9,375
Tax Recovered on Gift Aid Donations	4,374	224	4,598	2,987
Ordinary Offerings (Open Plate)	3,918	-	3,918	4,008
Other Offerings, Donations etc	250	-	250	2,121
TOTAL DONATIONS	17,561	224	17,785	19,191

4. Analysis of Payments

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Costs of generating funds				
Fundraising expenses	-	-	-	511
	-	-	-	511
Charitable activities				
Giving to Grow	12,923	-	12,923	4,581
Presbytery dues	472	-	472	526
Minister's travel expenses	720	-	720	1,075
Minister's telephone	509	-	509	775
Pulpit Supply	247	-	247	261
Other staff costs - Organist	276	-	276	345
Fabric repairs & maintenance	1,846	-	1,846	24,008
Council Tax and water charges	1,695	-	1,695	1,530
Heat and light	3,223	-	3,223	1,101
Insurance	1,721	-	1,721	1,566
Cleaning	662	-	662	563
Hire of Premises	-	-	-	-
Donations	-	-	-	-
Organ maintenance	-	-	-	-
General expenses	794	-	794	337
Outreach expenses	-	-	-	-
Books, Bibles and Leaflets	236	-	236	275
Life and Work expenditure	49	-	49	84
Defibrillator fund expenditure	-	134	134	-
Benevolent Fund - Sp collect for 3rd parties	-	860	860	1,655
Upkeep of Nicol and Hay graves	-	-	-	-
Computer	-	-	-	-
Admin costs	936	-	936	1,036
	26,308	994	27,302	39,718
Governance costs				
Independent examiner's fees	200	-	200	150
TOTAL PAYMENTS	26,508	994	27,502	40,379

5. 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 the fifth and subsequent years of service) was £39,856.

6. Collections for Third Parties

	2025 £	2024 £
Tayside Therapy Centre	260	485
SCAA	260	485
St Francis Hospital	260	235
David Nott Foundation	-	350
Poppy Scotland	80	50
Blythswood	-	50
	860	1,655

The Isla Parishes
Appendix 1

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

CONSOLIDATED FABRIC ACCOUNTS		2025 £	2024 £
Consolidated Fabric Fund - Capital (56)			
Credit balance as at 31st December	Cost	55,851	55,851
	Market Value	71,881	69,760
Invested in:	Deposit Fund Initial cash £36,017		
	Growth Fund 3597 units cost £3.17		
	Income Fund 976 units cost £8.64		
Consolidated Fabric Fund - Revenue (50)			
Credit balance as at 31 December		4,830	4,235
Consolidated Fabric Fund - Temporary (85)			
Debit balance as at 31 December (re Ruthven)		(3,970)	-