

**Redgorton and Stanley Parish Church  
- Church of Scotland**

**TRUSTEES' ANNUAL REPORT  
and  
RECEIPTS AND PAYMENTS ACCOUNTS  
For the Year to 31 December 2025**

**Congregation No: 281690**

**Charity No: SC010629**

## **Reference and Administrative Information**

Charity Name: **Redgorton and Stanley Parish Church  
- Church of Scotland**

Charity Registration Number: SC010629

Congregation Reference No: 281690

Contact Address: Mrs Mhoira Pendleton  
23 Marshall Road  
Luncarty  
Perth PH1 3UT

### **Trustees**

#### **Active Elders:**

Jimmy Aird, Johanna Anderson, Yvonne Baillie, Kate Baldie, Robert Baldie (ordained 16.11.2025), Karen Harris, Moira Hutchison, Linda Lennon, Ken McFarlane, Marjorie McFarlane, Mhoira Pendleton, Gillian Telford and Kayti Todd with Rev. Susan Thorburn as Interim Moderator.

#### **Non active Elders:**

Marion Clark, Alan Robertson and David Walton.

#### **Elder on leave of absence:**

Isobel MacGregor.

### **Principal Office-Bearers**

|                    |                     |
|--------------------|---------------------|
| Interim Moderator: | Rev. Susan Thorburn |
| Locum Minister:    | Rev. Susan Thorburn |
| Session Clerk:     | Ken McFarlane       |
| Church Treasurer:  | Mhoira Pendleton    |
| Property Convenor  | Robert Baldie       |

### **Independent Examiner**

Suzanne Climie MICB,PM.Dip  
S. Climie Office Services  
28 Rosemount Park  
Blairgowrie  
PH10 6TZ

### **Bankers**

Royal Bank of Scotland,  
Perth Chief Office  
12 Dunkeld Road  
Perth PH1 5RB

# **Trustees' Annual Report**

## **Year ended 31 December 2025**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) dated 23 January 2006.

#### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills.

#### **Organisational Structure**

The Kirk Session is responsible for both the temporal and spiritual affairs of the congregation and to facilitate this it is divided into three Working Groups (each of which has members of the congregation co-opted to it). These Working Groups and their remits were re-structured in March 2011 as follows:

##### **Fabric & Finance:**

- i) to oversee the maintenance of the fabric of all congregational properties and ensure compliance with health & safety legislation and with any requirements for insurance or fire certificate purposes.
- ii) to bring to the attention of the Session all matters of fabric, equipment and furnishings that require attention/repair/replacement, subject to their having power to proceed with fabric works up to a cost (inclusive of VAT) of £2,000 in any calendar year without reference to the Kirk Session.
- iii) to prepare the draft Accounts and Budget.
- iv) to ensure compliance with all Regulations of both the Church of Scotland and OSCR re Congregational Finance; and
- v) to create and maintain among members a commitment to provide, by regular giving, sufficient income to meet the cost of the whole financial and other temporal affairs and obligations of the congregation.

##### **Fellowship & Communication:**

- i) to encourage fellowship within the congregation and parish by means of social activities, and regular pastoral care
- ii) to keep the congregation and the community informed of the life and worship of the congregation.
- iii) to make arrangements for the preparation and printing of the newsletter (Kirk Byte).
- iv) to pursue the creation of a website for the congregation and to keep under review the use of multi-media technology in the congregation's proclamation of the Gospel; and
- v) to exercise supervision of all congregational organisations, including the arranging of training of members as and when required.

##### **Worship & Nurture:**

- i) to remain faithful to our traditional Sunday Morning worship, while also developing alternative types of worship, i.e., Messy Church / Intergenerational Escape Room. The first I.E.R. took place on 23<sup>rd</sup> December and was well received. We continue to celebrate Communion with the more informal Café Church Communion.
- ii) to nurture the spirituality of the congregation, including the promotion and development of prayer within the congregation and parish.
- iii) to encourage members to participate in worship and in study and discussion groups.
- iv) to plan, in conjunction with the minister and subject to his/her agreement, the means of doing so.

The full Kirk Session met 6 times in 2025.

Working Groups meeting as necessary to fulfil their remits.

The Congregational Annual Stated Meeting was held on the 17<sup>th</sup> of August 2025.

## Presbytery Plan

Many discussions and deliberations continued throughout the year concerning the proposed Presbytery Plan and its sweeping repercussions. We are in a network with North Church, Letham St Marks, Riverside, Bertha Park and Auchtergaven and Moneydie. From 15<sup>th</sup> April 2024 the Rev. Susan Thorburn, our Interim Moderator was also appointed our Locum Minister. The Presbytery Plan offers us 0.25 FTE Locum Minister to serve us and our linked charge of Auchtergaven and Moneydie and a covenant agreement with Perth North Network.

## 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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Redgorton & Stanley Parish Church – Church of Scotland (“the congregation”) is the only Church of Scotland congregation in the villages of Luncarty and Stanley. Worship is conducted in Luncarty Church Centre and Stanley Village Hall. The two villages have a total of approximately 1,500 households and 3,300 inhabitants, of which 44% (1,452 people) reported their religious affiliation as Church of Scotland, well above the national average.

There is only one property within Redgorton and Stanley Parish for which the congregation is responsible, namely, Luncarty Church Centre.

Luncarty Church Centre is a refurbished Victorian farm building that used to be part of Luncarty Home Farm. It is a spacious bright modern space that is well used and much loved by its parishioners. Any maintenance issues are dealt with quickly which means it is in very good condition and, apart from normal running costs, requires modest expenditure to keep it in good condition. Luncarty Church Centre is well used, not only by the parishioners, but also by many external clubs and associations. We feel it has a secure future.

Luncarty Church Centre is insured through Church of Scotland Insurance.

Redgorton and Stanley Parish Church is linked with the Church of Scotland congregation of Auchtergaven and Moneydie.

All ministerial costs continue to be shared equally by the two charges.

The principal activities of the Redgorton and Stanley congregation include its regular weekly worship, alternating between Luncarty (Luncarty Church Centre) and Stanley (Stanley Village Hall) at 10am each Sunday. Four times a year we held formal joint services with Auchtergaven & Moneydie Parish Church in Bankfoot, Luncarty and Stanley, along with others during Advent/Christmas and Holy Week.

We have a continuing working relationship with the Scottish Episcopal Church in Stanley (St Columba's) and joint worship has taken place throughout the year, including Celtic Worship and Taize Services. Joint coffee and chat takes place on Zoom between Redgorton and Stanley and St Columba's on a weekly basis.

The Minister has a working relationship with Stanley Primary School where she has visited classes and helps run the Scripture Union Group, known as the Soul Choir each week. In December our church participated in the Tree Festival at Stanley Primary School by displaying a wooden tree with sticky leaves with prayers and wishes written on them. On the day, those visiting the trees were invited to add their own thoughts, wishes and prayers making it into a living tree. Thereafter, the tree was displayed in the foyer of Luncarty Church Centre for the remainder of the year.

A Digital Hymnal programmed by a team of volunteers is used to lead the congregational singing during the services.

Holiday Clubs ran for 3 days in June and July in Stanley and Luncarty respectively.

Café Church and Café Communion; Bible Study and Celtic Worship have continued throughout the year.

We jointly ran cover for the school's in-service days with Auchtergaven and Moneydie, with leaders coming from both parishes in February, April, September and November. We also have two teenagers helping us as they work towards achieving their Saltire Award.

For 3 months we facilitated a young lad working towards achieving the volunteering section of his Duke of Edinburgh award. He was a great help assisting with setting up and clearing the sanctuary and interacting with worshippers.

All Advent Services were supported and augmented by the Worship and Nurture Group plus other members of the congregation.

The Fellowship and Communication working group continue to organise the publishing and printing of the newsletter (Kirk Byte).

There continues to be regular and generous support for Perth Food Bank with the collection of much needed food items, which are delivered to the Food Bank by volunteers from our Church members. Contributions have been made to Homestart.

Church based organisations include the Guild, Lunch Club, Flower Group, Drama Group (Serendipity), Pins and Needles Group, Mahjong Group. Non-Church Groups who use the Church Centre on a 'pay as you go' basis include Luncarty Alive, (an exercise class for over 50's of all capabilities), Yoga classes, the Community Council and various other groups. Strollers continued with their walks. Events which took place in conjunction with other agencies included Picnic in the Park (Church, Honeypot Nursery and Luncarty Care Home), and the MacMillan Coffee fund raiser which was a joint enterprise with the Honeypot Nursery. The local Parent and Toddler Group use our Church Centre two mornings per week and planned and presented the Christingle service on Christmas Eve.

As of 31 December 2025, the Congregational Roll totalled 250 (2024 – 258), with a further 2 adherents. During the year 2025, 6 people were removed by death and 2 by certificate. There were 6 funerals.

## **Achievements and Performance**

We continue to have a working plan with three goals which we are seeking to achieve within the period September 2024-June 2027. These goals are –

- To bring people to (back to) faith in Jesus and Church community.
- Develop faith through weekly worship; fellowship; bible study and prayer.
- Bring glory to God in this Parish, through our Faith and action.

We also have 4 strategies to help us achieve these goals –

### **Strategy 1: Discipleship**

- Lead people to a deeper understanding of faith.
- Lead people to seek membership (and commitment).
- Encourage growth in faith.
- Encourage daily bible reading and prayer.
- Encourage faith and action

We have been expanding our understanding of our faith through weekly services; Bible Study (Pete Greig's Prayer Course and the book of Daniel. Worship at Home (prepared by our Minister and distributed through email each Friday where members have been encouraged to continue worship at home. There is an appreciation in the parish about receiving these emails and the circulation of the weekly editions is growing. During the year one elder was ordained and one baby was baptised.

### **Strategy 2: Worship**

- Offer traditional worship but also explore fresh expressions (e.g. Café Worship; Intergenerational worship; mid-week worship; Celtic Worship ...)
- Seek to make worship Inclusive through full use of technology and learning strategies.
- Working with St. Columba's Episcopalian Church in Stanley – through Celtic

Worship; joint Remembrance activities; World Day of Prayer Sunday, and other opportunities as they arise.

- Our Interim Moderator/Locum and Father Ross Stirling-Young meet monthly to discuss the way ahead.
- Increase our link activities with Auchtergaven and Moneydie through 3 joint services (in addition to Christmas and Easter) – joint communion in September [in Luncarty Church Centre]; World Day of Prayer Service in March and BBQ and service in Bankfoot Church Centre.
- Aspire to return to holding worship in both Luncarty and Stanley on a weekly basis.

We have continued to hold Café Worship on the first Sunday of every month and this is well received and offers the opportunity for a bit of discussion on the theme of worship for that day. Celtic Worship/Taize Services have been held once a month during the week and are well attended (including members of Auchtergaven and Moneydie Parish Church and St. Columba's).

We now have a projector in Stanley Village Hall in addition to the Sound and Visual System installed in Luncarty Church Centre and this allows us to project power points, hymns etc; use focus videos and learn new hymns. In March we held the first of our joint services in Stanley Village Hall for our World Day of Prayer service led by members of both congregations. A joint service of worship took place in Bankfoot Church Centre in June followed by a BBQ and the opportunity for children to play on a bouncy castle as the adults came together to enjoy each other's company. We welcomed Auchtergaven and Moneydie Church to Luncarty Church Centre in September for Joint communion. There were also joint services held during Holy Week and Advent/Christmas.

Weekly worshipping congregations average around mid to upper twenties, with only a few children and young people attending Sunday worship. The number of young people involved in the congregation, however, continues to be reasonable, attending the holiday club and Christingle and other events. The number of Ecumenical activities and services continue through Celtic Worship and Taize services. Several of our members join with St Columba's on a weekly basis on Zoom for coffee and chat.

Once again, it was a great joy for us, when the Parent and Toddler Group organised and conducted a Christingle Service on Christmas Eve with many families attending and enjoying the experience.

The Worship Team assisted the Minister in all the Advent Services.

Coffee Mornings have continued spasmodically this year and other events during the year included Serendipity Drama Group productions in Luncarty and Bankfoot.

### **Strategy 3: Mission and Fellowship**

- Offer fellowship opportunities through Weekly activities [Bible Study Group(Mondays fortnightly); The Guild (Tuesdays monthly); through Pop-up Café's and Coffee Mornings and Afternoons etc.]
- Children's Church Activities – Messy Church; all-age worship; intergenerational Church Parties; holiday clubs; working with Bankfoot to offer Inservice Day Childcare.
- School Links – Minister to work with Primary Schools, in class; in church to cover RME curriculum plus assist with the running of SU group/Soul Choir in Stanley and preparing the way for a group in Luncarty.

As previously recorded we have well establish mid-week groups and we held a few pop-up Café's and Coffee Mornings/Afternoons throughout the year run by groups from within the Church and wider Community. We have held a variety of events for Children and families throughout the year and more are planned for 2026. School link in Stanley continues to grow.

#### **Strategy 4: Pastoral Care**

- Create and train Pastoral Care Team
- Minister to visit members

We are preparing for the re-establishing of our Pastoral Care Team and our Minister has begun to visit members and to meet with people within our community on the fringe of the church.

#### **Conclusion**

Once again, it has been a bad year for losing members through death, and this is reflected in the drop in the Roll, something that, sadly, is likely to continue given the age profile of the congregation. We have worked hard to create more interest within the communities and to be a growing presence there.

#### **Financial Review**

The congregation's principal source of income (around 61% in the current year – compared to around 40% in the previous year) is through the giving of its members. A substantial part of these giving's (around 36% in the current year – a very slight increase from 34% in the previous year) is given through Gift Aid.

A claim to recover the tax on the 2025 Gift Aid payments amounting to £3072 is in the process of being submitted (an increase of around 35% on 2024's figure).

Fund raising events generated the sum of £1321 compared to £645 in 2024 (a significant increase of 205%). Income from hall rental decreased by around 18% from £5145 in 2024 to £4290 in 2025.

Expenses for the year show a decrease of £7341. We had Locum costs amounting to £1649 (£183 was shared with Auchtergaven and Moneydie who refunded £92). We also had Pulpit costs totalling £192, (£8 shared with Auchtergaven and Moneydie who refunded £4).

Fabric and maintenance costs amounted to £591 (a decrease of 41% from 2024). Our Electricity costs amounted to £2656, a slight increase of around 2% however this included 3 months from 2024 as our supplier, EON, did not take direct debit payments on time.

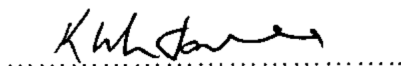
#### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure, including designated funds other than the Fabric Fund. At the year end the Church held unrestricted cash funds of £43628, which (on 2025 figures) represents just under 14 months expenditure.

## 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,



Ken McFarlane

**Session Clerk**

**Date 5<sup>th</sup> May 2026**

**Redgorton and Stanley Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2025**

|                                                |             | Unrestricted   | Restricted | Endowment |                |               |
|------------------------------------------------|-------------|----------------|------------|-----------|----------------|---------------|
|                                                |             | Funds          | Funds      | Funds     | Total          | Total         |
|                                                |             | 2025           | 2025       | 2025      | 2025           | 2024          |
| <b><u>Receipts</u></b>                         | <b>Note</b> | <b>£</b>       | <b>£</b>   | <b>£</b>  | <b>£</b>       | <b>£</b>      |
| Donations                                      | 3           | 20,008         | 0          | 0         | 20,008         | 20,246        |
| Legacies                                       |             | 0              | 0          | 0         | 0              | 0             |
| Income of Congregational Organisations         |             | 3,150          | 0          | 0         | 3,150          | 4,540         |
| Activities for Generating Funds                |             | 1,321          | 0          | 0         | 1,321          | 645           |
| Bank & Deposit interest                        |             | 495            | 0          | 0         | 495            | 651           |
| Investment income                              |             | 135            | 0          | 0         | 135            | 135           |
|                                                |             | <u>25,109</u>  | <u>0</u>   | <u>0</u>  | <u>25,109</u>  | <u>26,217</u> |
| Rental of premises                             |             | 4,290          | 0          | 0         | 4,290          | 5,145         |
| Scottish Water Refund                          |             | 906            | 0          | 0         | 906            | 0             |
| Funeral                                        |             | 150            | 0          | 0         | 150            | 0             |
| Refund of shared Ministerial expenses from A&M |             | 96             | 0          | 0         | 96             | 2,068         |
| Refund for Sound System from CoS Fabric Fund   |             | 0              | 0          | 0         | 0              | 16,022        |
| Other Receipts                                 |             | 11             | 0          | 0         | 11             | 1,394         |
| <b><u>Total Receipts</u></b>                   |             | <u>30,562</u>  | <u>0</u>   | <u>0</u>  | <u>30,562</u>  | <u>50,846</u> |
| <b><u>Payments</u></b>                         | <b>4</b>    |                |            |           |                |               |
| Costs of generating funds                      |             | 75             | 0          | 0         | 75             | 99            |
| Charitable activities                          |             | 35,555         | 0          | 0         | 35,555         | 45,431        |
| Governance costs                               |             | 75             | 0          | 0         | 75             | 0             |
| <b><u>Total Payments</u></b>                   |             | <u>35,705</u>  | <u>0</u>   | <u>0</u>  | <u>35,705</u>  | <u>45,530</u> |
| <b>Excess Receipts (Payments) for the year</b> |             | <u>(5,143)</u> | <u>0</u>   | <u>0</u>  | <u>(5,143)</u> | <u>5,316</u>  |

**Redgorton and Stanley Parish Church****Statement of Balances****At 31st December 2025**

|                                            | Note     | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Endowment<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|--------------------------------------------|----------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>  | <b>2</b> |                                    |                                  |                                 |                    |                    |
| Bank & deposit balances<br>brought forward |          | 53,876                             | 0                                | 0                               | 53,876             | 48,557             |
| <b>Movement in year:</b>                   |          |                                    |                                  |                                 |                    |                    |
| Excess of Receipts/(Payments) for the year |          | -5,143                             | 0                                | 0                               | -5,143             | 5,316              |
| Bank & deposit balances<br>carried forward |          | <u>48,733</u>                      | <u>0</u>                         | <u>0</u>                        | <u>48,733</u>      | <u>53,873</u>      |

**Investments at market value**

1000 Church of Scotland Investors Trust

|                               |       |   |   |       |       |
|-------------------------------|-------|---|---|-------|-------|
| Growth Fund Units (cost £500) | 6,880 | 0 | 0 | 6,880 | 6,380 |
|-------------------------------|-------|---|---|-------|-------|

**Assets**

Former Redgorton Communion Cups

|                        |        |   |   |        |        |
|------------------------|--------|---|---|--------|--------|
| (as valued March 2018) | 18,000 | 0 | 0 | 18,000 | 18,000 |
|------------------------|--------|---|---|--------|--------|

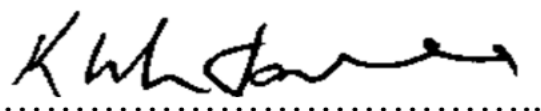
|                          |       |   |   |       |       |
|--------------------------|-------|---|---|-------|-------|
| Gift Aid Receivable 2025 | 3,072 | 0 | 0 | 3,072 | 2,252 |
|--------------------------|-------|---|---|-------|-------|

**Liabilities**

|                                                      |   |   |   |   |     |
|------------------------------------------------------|---|---|---|---|-----|
| EON Electricity supply for 3 month period Oct-Dec 24 | 0 | 0 | 0 | 0 | 848 |
|------------------------------------------------------|---|---|---|---|-----|

The Accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session

Ken McFarlane  
Session ClerkM Pendleton  
Treasurer

## **Redgorton and Stanley Parish Church**

### **Notes to the 2025 Accounts**

#### **1. Trustee Remuneration and Related Party Transactions**

During the year 2025 one Trustee, Mrs Johanna Anderson, £1200 for her services at Luncarty.

Apart from the foregoing, no Trustee or any person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

#### **2. Movements in Funds**

|                                 | At 1 Jan<br>2025<br>£ | Receipts<br>£ | Payments<br>£ | Transfers<br>£ | At 31 Dec<br>2025<br>£ |
|---------------------------------|-----------------------|---------------|---------------|----------------|------------------------|
| <b>Unrestricted funds</b>       |                       |               |               |                |                        |
| <b>General Fund:</b>            |                       |               |               |                |                        |
| Royal Bank of Scotland A/c      | 46,734                | 27,412        | 30,518        | 0              | 43,628                 |
| <b>Total General Funds</b>      | <b>46,734</b>         | <b>27,412</b> | <b>30,518</b> | <b>0</b>       | <b>43,628</b>          |
| <b>Designated Accounts:</b>     |                       |               |               |                |                        |
| Guild A/c                       | 1,111                 | 1,276         | 1,681         | 0              | 706                    |
| Lunch Club A/c                  | 933                   | 403           | 98            | 0              | 1,238                  |
| Serendipity A/c                 | 4,298                 | 1,459         | 3400          | 0              | 2,357                  |
| Children's & Youth Ministry A/c | 800                   | 12            | 8             | 0              | 804                    |
| <b>Total funds</b>              | <b>53,876</b>         | <b>30,562</b> | <b>35,705</b> | <b>0</b>       | <b>48,733</b>          |

#### **Purposes of Designated Funds**

These Accounts are not operated by the Trustees but by those responsible for the various organisations within the congregation, subject to the overall supervision of the Kirk Session. The funds in these accounts are those ingathered and disbursed by the respective organisations.

|                                     | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Endowment<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>3. Analysis of Donations</b>     |                                    |                                  |                                 |                    |                    |
| WFO Scheme (non Gift Aid)           | 1,660                              | 0                                | 0                               | 1,660              | 1,450              |
| Gift Aid Donations                  | 7,126                              | 0                                | 0                               | 7,126              | 6,890              |
| Tax Recovered on Gift Aid Donations | 2,659                              | 0                                | 0                               | 2,659              | 4,650              |
| Ordinary Offerings (Open Plate)     | 4,099                              | 0                                | 0                               | 4,099              | 3,820              |
| Congregational Organisations        | 3,400                              | 0                                | 0                               | 3,400              | 2,800              |
| Other Offerings, Donations etc      | 1,064                              | 0                                | 0                               | 1,064              | 636                |
|                                     | <b>20,008</b>                      | <b>0</b>                         | <b>0</b>                        | <b>20,008</b>      | <b>20,246</b>      |
| <b>4. Analysis of Payments</b>      |                                    |                                  |                                 |                    |                    |
| <b>Costs of generating funds</b>    |                                    |                                  |                                 |                    |                    |
| Offering envelopes                  | 75                                 | 0                                | 0                               | 75                 | 99                 |
|                                     | <b>75</b>                          | <b>0</b>                         | <b>0</b>                        | <b>75</b>          | <b>99</b>          |
| <b>Charitable activities</b>        |                                    |                                  |                                 |                    |                    |
| Giving to Grow                      | 21,021                             | 0                                | 0                               | 21,021             | 7,357              |
| Locum                               | 530                                | 0                                | 0                               | 530                | 3,787              |
| Shared Locum expenses               | 183                                | 0                                | 0                               | 183                | 1,716              |
| R/S Locum expenses                  | 936                                | 0                                | 0                               | 936                | 0                  |
| Presbytery dues                     | 756                                | 0                                | 0                               | 756                | 817                |
| Shared Pulpit supply/travel         | 8                                  | 0                                | 0                               | 8                  | 2,413              |
| R/S Pulpit supply                   | 184                                | 0                                | 0                               | 184                | 0                  |
| Non-ministerial staffing costs      | 1,200                              | 0                                | 0                               | 1,200              | 1,080              |
| Fabric repairs & maintenance        | 591                                | 0                                | 0                               | 591                | 995                |
| Heat and light                      | 2,656                              | 0                                | 0                               | 2,656              | 2,590              |
| Insurance                           | 1,033                              | 0                                | 0                               | 1,033              | 945                |
| Expenditure of Cong Organisations   | 5,187                              | 0                                | 0                               | 5,187              | 4,788              |
| Printing, stationery and postage    | 28                                 | 0                                | 0                               | 28                 | 103                |
| Stanley Hall Rent                   | 675                                | 0                                | 0                               | 675                | 660                |
| Microphone                          | 0                                  | 0                                | 0                               | 0                  | 23                 |
| Sound System                        | 0                                  | 0                                | 0                               | 0                  | 16,022             |
| Music Licence 2024&2025             | 0                                  | 0                                | 0                               | 0                  | 190                |
| Poppy Scotland - Wreaths            | 73                                 | 0                                | 0                               | 73                 | 64                 |
| Miscellaneous expenditure           | 494                                | 0                                | 0                               | 494                | 1,881              |
|                                     | <b>35,555</b>                      | <b>0</b>                         | <b>0</b>                        | <b>35,555</b>      | <b>45,431</b>      |
| <b>Governance costs</b>             |                                    |                                  |                                 |                    |                    |
| Independent Examiner Fee's          | 75                                 | 0                                | 0                               | 75                 | 0                  |

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund through their Giving to Grow Contribution. That Fund 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 of these Accounts, the minimum stipend was £32,433 and the maximum (in the 5th and subsequent years) £39,856

|                                         | 2025<br>£    | 2024<br>£    |
|-----------------------------------------|--------------|--------------|
| <b>6. Collections for Third Parties</b> |              |              |
| World Day of Prayer                     | 55           | 40           |
| McMillan                                | 1,275        | 660          |
| Floating Doctors                        | 180          | 0            |
| Tear Fund                               | 0            | 113          |
| Food Bank                               | 142          | 65           |
| Christian Aid                           | 808          | 420          |
|                                         | <u>2,460</u> | <u>1,298</u> |

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION

#### BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

|                                             | 2025<br>£      | 2024<br>£      |
|---------------------------------------------|----------------|----------------|
| <b><u>CAPITAL ACCOUNT</u></b>               |                |                |
| Credit Balances held at 31 December at cost | <u>441,865</u> | <u>441,854</u> |
| Market Value of Balances at 31 December     | <u>464,014</u> | <u>459,703</u> |
| <b><u>REVENUE ACCOUNT</u></b>               |                |                |
| Credit Balance at 31 December               | <u>85,957</u>  | <u>63,915</u>  |
| <b><u>TEMPORARY FUND</u></b>                |                |                |
| Debit Balance at 31 December                | <u>-80</u>     | <u>0</u>       |

*Note:*

*Payments made from the Fabric Fund Revenue Account in 2025 totalled £0*

# **Redgorton and Stanley Parish Church – Church of Scotland**

**SC 010629**

## **Report of the Independent Examiner**

### **Respective responsibilities of trustees and examiner**

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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**

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 seeking 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 accounts.

### **Independent examiner's statement**

In the course of my examination of the statement of account for the year ended 31 December 2025, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect:
  - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006
  - the accounts do not accord with those records.
  - the statement of account does not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Suzanne Climie MICB, PM.Dip  
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28 Rosemount Park  
Blairgowrie  
PH10 6TZ

Date 5<sup>th</sup> May 2026