

The Church of Scotland

Strathmore Parish

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Congregation No: 281728

Charity No: SC 013352

STRATHMORE PARISH CHURCH OF SCOTLAND

SC013352

Reference and Administrative Information

Charity Name: Strathmore Parish Church of Scotland
Charity Registration Number: SC013352
Congregation Reference No: 281728
Contact Address: Mrs Diane Strachan
Treasurer
Westerlea Cottage
Alyth Road
Rattray
Perthshire
PH10 7DY

Trustees

Minister Rev. Carleen Robertson (retired August 2025), Interim Moderator Rev. John Duncan (appointed Sept 2025), Mrs Linda Breckenridge, Mrs Frances Brough, Mrs Linda Brown, Mrs Moira Cameron, Mrs Linda Christison (retired Sept 2025), Mr Alistair Cluley, Miss Val Findlay, Mrs Isobel Hynd, Mr Peter Ord, Mrs Jacqueline Scott, Ms Wendy Stewart.

Principal Office-bearers

Minister Rev. Carleen Robertson (retired August 2025)
Interim Moderator Rev. John C Duncan MBE BD Mphil (appointed September 2025)
Locum Minister Rev. Tim Podger (appointed September 2025)
Session Clerk Maj Gen (Rtd) Michael Riddell-Webster CBE DSO
Administrator Mrs Alison Davidson
Church Treasurer Mrs Diane Strachan

Independent Examiner

Mr William Robertson
Braidestone
Meigle
Perthshire
PH12 8RE

Bankers

Royal Bank of Scotland
14 Allan Street
Blairgowrie
Perthshire
PH10 6AD

STRATHMORE PARISH CHURCH OF SCOTLAND

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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 Unitary Constitution.

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session, which is chaired by the moderating minister, normally meets at least six times a year. The session clerk or the depute clerk minutes the meetings. The Kirk Session is responsible for spiritual affairs within the parish. All financial and fabric matters are also managed by the Kirk Session.

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. The objective of Strathmore Parish is to offer Christ's Ministry to all who live within the parish boundaries.

Achievements and Performance

The Parish holds services in four different churches, with three services held most weeks. For the four months a year when there is a fifth Sunday in the month, a combined parish service is held in a single church. During the early part of the year, the Session remained focussed on continuing to develop the routine and administration of the parish.

Our minister, Rev Carleen Robertson, retired in August 2025 and the focus then switched to implementing the processes to elect a new minister. Permission to call having been granted, the advertisement for a new minister remains live. To cover the gap, our OLM, Rev Tim Podger, has agreed to be our locum minister and the combination of his good work and various friends covering Sunday worship have allowed the routine of the parish to continue.

Thanks to the efforts of our volunteers, the Parish continues to flourish and maintain our four Churches. The Meigle Manse has been largely refurbished in preparation for the arrival of a new minister and the Newtyle Manse is being prepared for sale.

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Trustees' Annual Report (cont'd)

Year ended 31 December 2025

Achievements and Performance (cont'd)

There is a joint Sunday School which takes place during the above worship times at Kettins. There is an annual summer picnic for Sunday School children and adult members of the congregation, as well as a Christmas party for the children.

There are three Guilds (Glamis, Newtyle and Kettins) which meet on a monthly basis from October to March under the jurisdiction of the Kirk Session and are affiliated to the Church of Scotland Guild.

A member of the Kirk Session serves on committees of Presbytery and members of the Guild serve on the Presbyterial Council of the Guild.

A Daffodil Tea is held annually in Kettins. Coffee mornings are held weekly in Newtyle, which serve to build the community and to raise funds. Newtyle Church hosts a flower show annually. "Messy Church" in Newtyle brings children and their parents into the church regularly.

The church is represented on other community activity committees, such as the Kettins Community Hub. The church halls across the parish host events regularly.

Financial Review

These are the first full year accounts of the recently formed Strathmore Parish, resulting in the figures not being completely comparable, as explained in note 7.

Despite the above, the parish is well found financially. Donations have held up remarkably well during and since the formation of the parish. Overall, there has been an excess of receipts over payments for the year, despite considerable expenditure refurbishing the Manse. This result has largely been achieved by utilising revenue from the Consolidated Fabric Fund.

The Giving to Grow contribution has risen but this has been offset by additional income from the Stipend Fund.

Reserves Policy

It is the Trustees' policy to hold readily accessible reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £349,780, of which £6,717 had been designated for fabric and guild funds. The balance of funds was £343,063, of which £54,035 was held in bank accounts. The Church also held £114,215 of restricted funds which have been provided for the purposes specified in Note 2.

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Year ended 31 December 2025

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.

John Duncan

Moira Cameron

.....
Rev John C Duncan

.....
Mrs Moira Cameron

Approved by the Trustees and signed on their behalf

Date 29th March 2026

STRATHMORE PARISH CHURCH OF SCOTLAND
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Independent Examiner's Report to the Trustees of Strathmore Parish

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 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 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An 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 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.

William Robertson
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William Robertson, BA,CA,CTA
Braidestone
Meigle, Perthshire
PH12 8RE

Date 30th March 2026

STRATHMORE PARISH CHURCH OF SCOTLAND

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Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Restated Total
		2025	2025	2025	2025	2024 *
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	79009	2296	0	81305	40923
Legacies		0	0	0	0	0
Activities for Generating Funds		0	0	0	0	0
Bank & Deposit interest		66	1	0	67	372
Investment income		5622	3941	328	9891	3066
		<u>84697</u>	<u>6238</u>	<u>328</u>	<u>91263</u>	<u>44361</u>
Rental of premises : Church Hall		390	0	0	390	210
Rental of premises : Manse		0	0	0	0	6260
Weddings & Funerals		2630	0	0	2630	1185
Glebe rent (offset Giving to Grow)		2175	0	0	2175	321
Stipend endowment (offset Giving to Grow)		35748	0	0	35748	12288
Other Receipts - Manse council tax (Glamis cont)		0	0	0	0	3489
Guild		0	0	0	0	0
Transfer of Union Balances		0	0	0	0	376352
Receipt from General Trustees		52839	0	0	52839	28619
<u>Total Receipts</u>		<u>178479</u>	<u>6238</u>	<u>328</u>	<u>185045</u>	<u>473085</u>
<u>Payments</u>	4					
Costs of generating funds		218	0	0	218	383
Charitable activities		154,303	3,166	0	157,469	90,313
Governance costs		0	0	0	0	0
<u>Total Payments</u>		<u>154,521</u>	<u>3,166</u>	<u>0</u>	<u>157,687</u>	<u>90696</u>
Excess of Receipts over Payments for the year before transfers		23,958	3,072	328	27,358	382389
Transfers		18,532	-18,204	-328	0	0
Excess of Receipts over Payments for the year		<u>42,490</u>	<u>-15,132</u>	<u>0</u>	<u>27,358</u>	<u>382389</u>

* Restated total - see notes 7 & 8

STRATHMORE PARISH CHURCH OF SCOTLAND**SC013352****Statement of Balances****At 31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Restated Total 2024 * £
Note	2				
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	120,332	2,456	0	122,788	33,410
Movement in year:					
Excess of Receipts over Payments for the year	20,420	-840	0	19,580	89,378
Transfer to Investments	-80,000	0	0	-80,000	0
Bank & deposit balances carried forward	<u>60,752</u>	<u>1,616</u>	<u>0</u>	<u>62,368</u>	<u>122,788</u>
<u>Investments</u>					
Investments brought forward	172,756	121,341	15,485	309,582	2,957
Movement in year:					
Excess of Receipts over Payments for the year	22,070	-14,292	0	7,778	293,011
Transfer from bank & deposit	80,000	0	0	80,000	0
Revaluation	14,202	5,550	1,213	20,965	13,614
Market Value carried forward	<u>289,028</u>	<u>112,599</u>	<u>16,698</u>	<u>418,325</u>	<u>309,582</u>
<u>Total Funds</u>	<u>349,780</u>	<u>114,215</u>	<u>16,698</u>	<u>480,693</u>	<u>432,370</u>
<u>Investments</u>					
Cost	<u>151,012</u>	<u>98,347</u>	<u>9,999</u>	<u>259,358</u>	<u>2,957</u>
<u>Assets</u>					
Gift Aid Receivable (06/04/25-31/12/25)	<u>9,337</u>	<u>0</u>	<u>0</u>	<u>9,337</u>	<u>0</u>

The accounts were approved by the Kirk Session and Financial Board on 29th March 2026.

For and on behalf of the Kirk Session and Financial Board

John Duncan

Rev John C Duncan

Moirra Cameron

Mrs Moira Cameron

* Restated total - see notes 7 & 8

STRATHMORE PARISH CHURCH OF SCOTLAND

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Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year two Trustees received reimbursement of expenses incurred totalling £265.

During the year five volunteers received gift vouchers totalling £250 for cleaning and organist services.

During the year no remuneration was paid to any Trustee or connected person.

No Trustee or a 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 2025 £	Receipts £	Payments £	Transfers £	Revaluation of Investments £	At 31 Dec 2025 £
Unrestricted funds						
Tasker Fund	110628	2341	0	-2341	8670	119298
D Kydd Bequest	54664	1157	0	-1156	4284	58949
G Alexander Bequest	1224	26	0	-26	96	1320
Mrs Morris Bequest	982	21	0	-21	77	1059
S Lyburn Bequest	5258	117	0	218	405	5998
General Purpose	0	1960	0	99774	670	102404
Newtyle guild fund	723	578	476	0	0	825
Designated Guild Fund Glamis	739	1632	1606	0	0	765
Designated Fabric Fund Glamis	2823	2616	662	0	0	4777
Designated Fabric Fund Newtyle	350	0	0	0	0	350
Benevolent Fund	813	9	0	24	0	846
General Fund	114884	168022	151,777	-77940	0	53189
	<u>293088</u>	<u>178479</u>	<u>154521</u>	<u>18532</u>	<u>14202</u>	<u>349780</u>
Restricted funds						
Turnball	13290	281	0	-281	1042	14332
Blair	11260	238	0	-238	882	12142
W Pattulo	2272	124	0	0	66	2462
General Purpose	17371	0	0	-17371	0	0
Fabric Fund	39710	2173	0	401	1146	43430
Sunday School (C of S) - Deposit Account	651	29	0	-29	0	651
Gellatly Trust	1148	24	0	-24	90	1238
Scrymgeour Legacy	428	9	0	-9	33	461
McLeish Robertson	19962	726	0	-345	1117	21460
Spencer Hayes	5716	121	0	-121	448	6164
Sunday School Funds	392	38	109	29	0	350
Stone Funds	142	1	0	0	0	143
Congregational Funds	9091	192	0	-192	713	9804
Benevolent Fund	442	24	0	-24	13	455
Kettins Guild	1922	2258	3057	0	0	1123
	<u>123797</u>	<u>6238</u>	<u>3166</u>	<u>-18204</u>	<u>5550</u>	<u>114215</u>
Endowment funds						
J U Lyburn Legacy	15485	328	0	-328	1213	16698
	<u>15485</u>	<u>328</u>	<u>0</u>	<u>-328</u>	<u>1213</u>	<u>16698</u>
Total funds	<u>432370</u>	<u>185045</u>	<u>157687</u>	<u>0</u>	<u>20965</u>	<u>480693</u>

STRATHMORE PARISH CHURCH OF SCOTLAND
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Statement of Balances (Cont'd)

Notes to the Accounts (cont'd)

2. Movements in Funds (cont'd)

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

Purposes of Restricted Funds

W Pattulo : gifted for stipend purposes

Sunday School Funds: Monies gifted to the Sunday School to be used for their own purposes, together with donating to charitable organisations

Gellatly Trust : gifted for Meigle needy gentlewomen

Scrymgeour Legacy : gifted for Meigle organ

McLeish Robertson Fund: 50% used for distribution at Kettins, 50% to be used for Fabric purposes

Spencer Hayes Fund : gifted for impoverished and incapacitated of the Parish

Kettins/Meigle Guilds: Autonomus groups within the congregation affiliated to the Church of Scotland Guild, meeting for fellowship and fundraising for charitable purposes

Purposes of Endowment Funds

Income from the Lyburn Legacy is to be used for General Purposes

3. Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Restated Total 2024 * £
FWO Scheme & Ordinary Offerings (non Gift Aid)	5808	0	0	5808	3518
Gift Aid Donations	33369	0	0	33369	20470
Tax Recovered on Gift Aid Donations	9902	0	0	9902	5600
Ordinary Offerings (open plate)	12022	0	0	12022	6089
Other Offerings, Donations etc	15698	0	0	15698	3558
Guild & Sunday School Income	2210	2296	0	4506	1688
	<u>79009</u>	<u>2296</u>	<u>0</u>	<u>81305</u>	<u>40923</u>

4. Analysis of Payments

Costs of generating funds

Offering envelopes	218	0	0	218	383
	<u>218</u>	<u>0</u>	<u>0</u>	<u>218</u>	<u>383</u>

Charitable activities

Giving to Grow Contribution	68060	0	0	68060	44035
Presbytery dues	2859	0	0	2859	629
Minister's Expenses	2664	0	0	2664	2573
Pulpit supply	4200	0	0	4200	1499
Other staffing costs	13427	0	0	13427	5703
Guild & Sunday School Expenses	2082	3166	0	5248	1210
Fabric Repairs & Maintenance	13642	0	0	13642	14441
Manse Repairs & Maintenance	20150	0	0	20150	2158
Council Tax	2063	0	0	2063	3482
Heat and light	11318	0	0	11318	5371
Insurance	11512	0	0	11512	6791
Music, organ & PA	427	0	0	427	443
Printing, stationery, postage & IT	998	0	0	998	1407
Other expenses	901	0	0	901	571
Inverarity settlement	0	0	0	0	0
	<u>154303</u>	<u>3166</u>	<u>0</u>	<u>157469</u>	<u>90313</u>

* Restated total - see notes 7 & 8

STRATHMORE PARISH CHURCH OF SCOTLAND

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Statement of Balances (Cont'd)

Notes to the Accounts (cont'd)

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) £39,856.

6. Collections for Third Parties

	2025	2024
	£	£
ShelterBox	150	0
Shelter - Tents for Lent	1400	0
Shelter - Christmas Eve	859	1085
Foodbank	170	100
Christian Aid	1433	1446
	<u>4012</u>	<u>2631</u>

7. 2024 comparative restated total

The 2024 comparatives are extracted from the accounts prepared for the year to 31st December 2024. The 2024 accounts required to be prepared under Financial Reporting Standard 102 because the accounts included the Union of Ardler, Kettins & Meigle with Glamis and Eassie, Nevay & Newtyle Parishes.

The 2025 accounts are prepared on a Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Thus the 2024 comparatives are showing the amounts in the 2024 statutory accounts, which included 12 months income and expenditure for Eassie, Nevay & Newtyle Parish for the year to 31st December 2024 and 5 months income and expenditure for Glamis and Ardler, Kettins & Meigle for the period 01/08/24 to 31/12/24.

8. 2024 comparative reallocations

The allocation of certain items of income and expenditure relating to Giving to Grow contributions have been reallocated into different headings in the 2024 comparatives. These reallocations have not changed the Excess of Receipts over Expenditure for the 2024 Accounts, nor the Statement of Balances.

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION

	2025	2024
	£	£
<u>Stipend Fund</u>		
Market Value of Balances at 31 December	<u>1,418,100</u>	<u>1,332,909</u>
 <u>56. Consolidated Fabric Fund - Capital (II)</u>		
Credit Balances held at 31 December at cost	<u>598,469</u>	<u>453,229</u>
Market Value of Balances at 31 December	<u>667,406</u>	<u>496,445</u>
(transfer of temporary account less Meigle Manse refurb £13,791)		
 <u>50. Consolidated Fabric Fund - Revenue</u>		
Credit Balance at 31 December	<u>16,765</u>	<u>57,831</u>
 <u>85. Temporary Account</u>		
Credit Balance at 31 December	<u>-2,012</u>	<u>159,025</u>
(Newtyle Manse valuation of title restriction)		

NOTE: This page does not form part of the Receipts and Payments Accounts and is only for information for the congregation