Kirkmichael, Straloch & Glenshee Parish Church

Charity Ref. SC008021

Session Clerk & Clerk to the Board
Mrs. Kitty Clare
Altnabruach
Glenshee
Blairgowrie
PH10 7QD
clareglenshee@btinternet.com

7th August 2026

OSCR
2nd Floor
Quadrant House
9 Riverside Drive
Dundee
DD1 4NY

To Whom it May Concern

On behalf of our Treasurer, Pamela Cameron, I enclose a signed copy of our accounts for the year to 31st December 2025.

As Mrs Cameron has been unwell following a stroke, if you need further information, please contact me and I can refer to her.

Yours faithfully

C. A. Clare

Kitty Clare
Session Clerk / Clerk to the Board
Kirkmichael, Straloch & Glenshee Church
SC008021

The Church of Scotland

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY REFERENCE NUMBER – SC008021

CONGREGATIONAL REFERENCE NO: 271617

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

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KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Reference and Administrative Details

Charity Name	Kirkmichael, Straloch and Glenshee Parish Church
Scottish Charity Number	SC008021
Congregation Reference Number	271617
Contact Address	Main Street Kirkmichael Perthshire PH10 7NT

Members of the Kirk Session

Rev. Linda Stewart	Minister- retired 07/07/25
Rev Dr. Malcolm MacRae	Interim Moderator (Aug 25)
Mrs Pamela Cameron	Treasurer
Mrs Catherine Clare	Clerk to the Board/Session Clerk
Mrs Isobel Milne	

Members of the Kirk Board

All members of the kirk session are also members of the board, and in addition the following members of the church also serve on the board:

Mrs Linda Anderson – stepped down Summer 2025
Mr Roger Clare
Mrs Hannah Goodman – appointed September 2025

Principal Office Bearers

Minister	Rev. Linda Stewart – retired 07/07/25
Interim Moderator	Rev Dr Malcolm Macrae – from July 25
Session Clerk	Mrs Catherine Clare
Clerk to the Board	Mrs Catherine Clare
Church Treasurer	Mrs Pamela Cameron

Independent Examiner

Alexander Gillespie
Gillespie Inverarity & Co. Limited
33 Leslie Street
Blairgowrie
PH10 6AW

Bankers

Bank of Scotland
51 High Street
Blairgowrie
PH10 6DA

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Trustees' Annual Report

The trustees submit their annual report together with financial statements for the 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.

Recruitment and Appointment of Trustees

Members of the Kirk Session and Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church to become members of the board. Board members are then appointed at the Stated Annual Meeting, and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets a minimum of four times a year. Responsibility for the management of the Session House is delegated to the Session House Committee, on which the Congregational Board, user groups and the community are represented and this in turn reports to the Congregational Board. The Kirk Session is also chaired by the minister and meets at least three times per year, and is responsible for the spiritual affairs within the church.

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 of every parish of Scotland through territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

The Kirkmichael Session House & Open Learning Centre aims to provide facilities for use by the community for social, recreational, educational and spiritual use and to work with the community in the development of such uses of the Session House for the benefit of all.

The Church fundraising this year raised a small amount in Marmalade, Jam and prints of a painting.

In addition to being used as a venue for local groups to meet, the Session House operates a Food larder, a warm space community drop in, book reading group, weekly 'Clicking Needles', various art and craft workshops for children, sewing group ,Lego club etc. Our Community Engagement Officer also organises other events to meet the needs of the local community. She continues to send information into the community by emailing the Newsgroup and has set up a community WhatsApp group.

The parish newsletter 'Across the Glens' was printed three this year by the Session House and is distributed to members of the parish using the local shops and Session House. This enables those in the community to keep up to date with local news, events and activities.

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Trustees' Annual Report (continued)

Achievements and Performance

Kirkmichael and Glenshee Churches are both closed, services are being held in the Session House.

Our membership is 48.

We were able to gift items towards Christmas hampers for Churches Together and the community. We continue to be well supported.

Financial Review

Our main source of income is from donations and fundraising.

The main sources of fundraising this year were from the Community Fun Day & Tombola, sales of marmalade and jam and card sales.

The income from legacies and grants was £5,437 (2024 - £30,101). The church has recorded a deficit of £11,261 in the year.

Reserves Policy

The Trustees would aim to have reserves for six months of spending in the event of no income. At the year end the Church held unrestricted cash funds of £8,881 (2024 - £9,484). The church also held £16,361 (2024 - £27,019) of restricted funds which had been provided for the purposes specified in note 9.

Statement of Trustees Responsibilities

The members of the Kirk Session/Congregational Board 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/Congregational Board 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.

C. L. Clare

.....

Mrs Catherine Clare (Session Clerk)

Date 14. 3. 26 2026

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Independent Examiner's Report

We report on the accounts for the year ended 31 December 2025 which are set out on pages 7 to 13.

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is our 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 our attention.

Basis of independent examiner's statement

Our examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention

1. which gives us reasonable cause to believe that in any material respect the requirements:
    a. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    b. 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 our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A Gillespie

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Alexander Gillespie - Director
Gillespie Inverarity & Co Limited
Accountants
33 Leslie Street, Blairgowrie

Date – 24/3/.....2026

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Year Ended 31 December 2025

Receipts and Payments Account

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	*Total 2024 £*
Receipts					
Donations - open plate		581	-	581	*1,001*
Donations - gift aid		4,265	-	4,265	*4,224*
Donations - Pitcarmick Fund		-	386	386	-
Donations - News Group		-	60	60	*75*
Tax recovered on Gift Aid Donations		-	-	-	*2,365*
Donations - other		250	1,280	1,530	-
Total donations	*4*	5,096	1,726	6,822	*7,665*
Legacies/ Grants	*8*	-	5,437	5,437	*30,101*
Fundraising Events		98	1,017	1,115	*772*
Investment Income		5	-	5	*5*
		5,199	8,180	13,379	*38,543*
Rental of premises		-	460	460	*533*
ATG Revenue		-	171	171	*143*
Friends of Session House subscriptions		-	224	224	*60*
Other Session House Activities		-	1,378	1,378	*692*
Other Income		532	264	796	*7,226*
Fabric Fund		-	-	-	*2,839*
Church of Scotland CFF claims		7,586	-	7,586	-
Total Receipts		**13,317**	**10,677**	**23,994**	***50,035***
Payments					
Cost of generating funds	*5*	-	-	-	-
Charitable activities	*6*	14,161	20,135	34,296	*34,604*
Governance costs	*7*	959	-	959	*1,072*
Total Payments		**15,120**	**20,135**	**35,255**	***35,676***
Net (payments) / receipts		**(1,803)**	**(9,458)**	**(11,261)**	***14,359***
Transfer to / (from) funds		1,200	(1,200)	-	-
Deficit / surplus for the year		(603)	(10,658)	(11,261)	***14,359***

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Year Ended 31 December 2025

Statement of Balances

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	*Total 2024 £*
Bank & Cash Balances					
Brought forward		9,484	27,019	36,503	*22,144*
Movement in year:					
Excess of receipts over payments		(603)	(10,658)	(11,261)	*14,359*
		8,881	16,361	25,242	*36,503*
Investments at cost	*10*	**20**	**-**	**20**	*-*
Investments at market value	*10*	**275**	**-**	**275**	*-*

The accounts were approved by the Kirk Session/Congregational Board on 1st March 2026.

For and on behalf of the Kirk Session/Congregational Board

Session Clerk C. A. Clare

Catherine Clare

Treasurer Pamela Cameron

Pamela Cameron

KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Notes to the Accounts

1) Accounting Policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention, in accordance with applicable Accounting Standards, the 2015 Statement of Recommended Practice and the Charities Accounts (Scotland) Regulations 2006.

There is no difference between the surplus on ordinary activities in the Receipts and Payments Accounts and its historical cost equivalent.

(b) VAT

The Church is not registered for VAT and therefore the expenditure is shown inclusive of VAT.

2) Trustee Remuneration and Related Party Transactions

Expenses totalling £293 (2024 - £320) were paid to the Minister (note 6).

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year and no remunerations were paid to trustees during the course of the year.

3) Minister's Stipend

All Church of Scotland congregations contribute to the national stipend fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing 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 5th and subsequent years of service £39,856.

Notes to the Accounts (continued)

4 Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	2024 £
WFO Scheme (non gift aided)	-	-	-	-
Gift Aid donations	4,265	-	4,265	*4,224*
Pitcarmick Fund	-	386	386	-
Ordinary offerings (open plate)	581	-	581	*1,001*
Retirement donations	-	490	490	-
Other offerings, donations etc.	250	850	1,100	*75*
Donations per receipts account	5,096	1,726	6,822	*5,300*
Tax recovered on gift aid donations	-	-	-	*2,365*
Total donations	5,096	1,726	6,822	*7,665*

5 Costs of Generating Funds

Fundraising costs	-	-	-	-

6 Charitable Activities

Activities	-	331	331	*472*
Pitcarmick Fund	-	332	332	*156*
Minister's expenses	293	-	293	*320*
Giving to Grow allocation	261	-	261	-
Other staffing costs	-	14,672	14,672	*13,644*
Manse repairs	288	-	288	*334*
Church repairs and maintenance	1,885	582	2,467	*3,044*
Utilities	3,208	1,425	4,633	*3,728*
Insurance	6,738	-	6,738	*8,299*
Organ and music	1,000	-	1,000	*1,300*
ATG expenses	-	244	244	*351*
Course/activity expenses	-	804	804	*446*
IT & office costs	44	77	121	*323*
Sundry expenses	444	256	700	*956*
Retirement gifts	-	340	340	-
Perth & Kinross Council Food for Life	-	-	-	*127*
Perth & Kinross Comminuty Investment	-	-	-	*275*
Hamper/Larder	-	702	702	*646*
Warm rooms	-	100	100	*184*
Defib costs	-	270	270	-
	14,161	20,135	34,296	*34,604*

7 Governance Costs

Independent examination fee	959	-	959	*1,072*
	959	-	959	*1,072*

Notes to the Accounts (continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	*Total 2024 £*
8 Legacies and Grants				
Drumderg Community Fund	-	3,456	3,456	*26,000*
Perth & Kinross Council Grant	-	1,981	1,981	*3,901*
Micro Grant - Christmas Lights	-		-	*200*
	-	5,437	5,437	*30,101*

Notes to the Accounts (continued)

	At 1st January 2025 £	Incoming Resources 2025 £	Outgoing Resources 2025 £	Transfers 2025 £	At 31 December 2025 £
9 Movement of Funds					
Restricted funds					
Session House	27,019	10,527	20,135	(1,200)	16,211
General fund	-	150	-	-	150
	27,019	10,677	20,135	(1,200)	16,361
Unrestricted funds					
Designated fabric fund	60,331	1,285	1,285	-	60,331
General fund	(50,847)	12,032	13,835	1,200	(51,450)
	9,484	13,317	15,120	1,200	8,881
Total funds	**36,503**	**23,994**	**35,255**	-	**25,242**

Purposes of restricted funds

Session House
This is to provide training, social and recreational facilities for the local community.
Across the Glens
This is to raise money to cover the costs of producing the parish newsletter.

Purposes of designated funds

Fabric Fund
This is for money set aside for the maintenance of Church property.

Notes to the Accounts (continued)

	2025 £	*2024* *£*
10 Funds held on behalf of the congregation by the Church of Scotland General Trustees		
Consolidated Fabric Fund		
Capital Account		
Balance at 31 Dec at cost	9,636	*9,636*
Market value at 31 Dec	14,788	*14,107*
Revenue Account		
Balance at 31 Dec	21,219	*21,747*
Temporary Account		
Balance at 31 Dec	- 16,454	- *6,156*
Investments Held Locally		
40 units in the General Investment Fund of the Church of Scotland Trust		
Balance at 31 Dec at cost	20	-
Market value at 31 Dec	275	-