

**The Church of Scotland**  
**Gargunnock Parish Church**

**Congregation No: 231411**

**Charity No: SC 012154**

**TRUSTEES ANNUAL REPORT**  
**and**  
**RECEIPTS and PAYMENTS ACCOUNTS**  
**For the Year Ending 31st December 2025**

## **Gargunnock Parish Church of Scotland Reference and Administrative Information**

Charity Name: Gargunnock Parish Church of Scotland  
Charity Registration Number: SC012154  
Congregation Reference No: 0231411  
Contact Address: 3 Burnside  
Gargunnock  
STIRLING  
FK8 3DB

### **Trustees Kirk Session:**

|                   |                               |                 |
|-------------------|-------------------------------|-----------------|
| Alison Birrell    | Helen McLaren                 | Jean O'Connor   |
| Audrey M. Birrell | Johan Mailer                  | Kenneth Stewart |
| Jean Lamond       | Anne Muirhead (died 02 11 25) |                 |

### **Congregational Board:**

|                   |               |               |
|-------------------|---------------|---------------|
| Kathleen Sinclair | Grace Smellie | Jessie Wyllie |
|-------------------|---------------|---------------|

### **Principal Office-bearers:**

Moderator: Rev. Ellen Larson Davidson  
Interim Moderator: Rev. Iain Goring (July to December 2025)  
Session Clerk: Miss Audrey M. Birrell  
Clerk to the Board: Mrs. Kathleen Sinclair  
Church Treasurer: Miss Alison Birrell

### **Independent Examiner**

Hugh Biggans B.A., C.A.  
9 Glenelg Crescent  
KIRKINTILLOCH  
G66 2PG

### **Bankers**

Bank of Scotland  
7/13 Port Street  
STIRLING  
FK8 2EJ

# **Gargunnock Parish Church of Scotland**

## **Trustees' Annual Report**

### **Year ended 31st 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 the 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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. 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 / Interim Moderator and met four times in the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, which met four times in the year, is responsible for spiritual affairs within the church. All meetings throughout the year were in-person. There were fewer meetings this year due to the Minister being granted compassionate leave on the death of her parents.

Throughout 2025 we have been a congregation within the Perth Presbytery as part of the Charge of Gargunnock Parish Church, linked with Kippen and Norrieston Church of Scotland, linked with Port of Menteith Parish 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 in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The Weekly Service of Worship was on a Sunday at 11.15am, sharing the Minister with Norrieston's Congregation who have a service at 10.00am. On the last Sunday of the month we had a Joint Service with Kippen and Norrieston congregation, rotating the church used. At the end of the Joint Services there was an opportunity to extend fellowship as Tea and Coffee were served.

Additional joint services were introduced during Holy Week and Christmas.

An invitation to join Kippen and Norrieston Guild has been offered. It meets on the second Wednesday of the Month at 2.00pm.

There are two groups open to members of the previous affiliated churches and have remained open to us:

'3F' Group - Faith, Fun and Friendship' for ladies who meet monthly in Kilmadock Parish Church, Doune at 7.30pm, on the last Tuesday of the month from September to May;

and an 'Over 50's Group' which meets on the last Monday of the month from noon to 2.00pm, throughout the year, in the Blairdrummond Community Hall, providing lunch and activities.

### **Achievements /**

## Achievements and Performance

Throughout 2025 the linked charge has had a Ministry Team of two with Rev Ellen Larson Davidson being assisted by Rev Iain Armstrong, an Ordained Local Minister, allowing Sunday Worship to be conducted every week in all four church buildings.

Joint Services of the three congregations were held on the last Sunday of each month, including a Celebration of Holy Communion; but during July and August one church hosted the services for 3 consecutive Sundays in turn. These services gave us opportunity to build relationships with the other congregations within the new linkage.

During Rev Ellen's absence Perth Presbytery appointed Rev Iain Goring as our Interim Moderator and arranged emergency Pulpit Supply cover for Sunday services. A successful arrangement.

Pastoral Care of the sick and less able parishioners was provided by the Elders to those in their district and referred the individual's needs to the Minister / Interim Moderator.

Members of the Worship Team continued to participate as Readers of passages from Scripture but have also participated in the leading of services.

The attendance of members and adherents at weekly worship was more variable with an increase at significant services within the Christian Calendar.

Elders and Board members attended meetings provided by the National Church and Perth Presbytery, covering Finance and Property; 'Giving to Grow'; Mission and Safeguarding both in-person and webinars.

Throughout 2025 it was most encouraging that the willingness of our human resources had not waned. Help was given with duties such as: preparing the building for the Sunday worship; reading the passages of scripture; using IT skills to prepare the Power Point Presentations for services and those with floral art skills decorating our Sanctuary for the various events in the Christian Calendar.

### Special Services / Events:

**World Day of Prayer** On Friday 7<sup>th</sup> March we joined others from the Carse Churches in Aberfoyle: St Mary's Sottish Episcopalian Church, for the service prepared by the Women of The Cook Islands. Over 30 persons attended with readers from each of the seven Carse churches.

**SWI Craft Exhibition** - The local branches of SWI held an exhibition of craft work within the church, as part of their Federation's hundredth anniversary. They were delighted how successful the venue had been.

**The Welcome Team** hosted, during September to November, four 'Talks for a Sunday Afternoon' which proved successful in both content and attendance. Entry was by donation to the charity of the speaker's choice and a total of £656.67 was raised.

**Harvest Thanksgiving Service** - 21st September - An Appeal for food items for the START UP, Stirling Food-bank was advertised to the villagers with the collection point being the Church on the Saturday or at the Service. It was also collected over the Open Doors weekend the following week. This proved a very successful effort for the charity and the Church.

**Remembrance Service** - November 9<sup>th</sup> - The Church hosted the Service for the Community on this significant occasion. Four members of the Flower Show Committee participated in the service and laid the wreaths at the War Memorial within the Church and at the Flagpole in the Village Square. This year the Community Council Chairperson also laid a wreath. The Service was conducted by Rev Scott Brown, a former Chaplain to the Fleet.

**Advent and Christmas** Our Interim Moderator Rev. Iain Goring led the Watchnight Service which involved members of the congregation. The Christmas services were well attended by members and visitors. /

visitors.

The Community Christmas Charity Appeal for 2025 was for Strathcarron Hospice. The proceeds from the Watchnight Service retiring offering went towards the community effort.

Greetings were delivered to 420 homes in the village and surrounding area via a personalised Christmas Card designed by a member.

As no Door to Door Collections for Christian Aid took place the Session Clerk organised for the deliver-only envelopes to be distributed and asked for them to be returned to either the village shop or the Church. This proved to be less rewarding for the Charity as there was only a 14% return of envelopes.

Gargunnoch Primary School held their End of Term Services at Easter and Christmas in the Church.

Sadly during the year we lost 6 residents of the village, 4 of whom were members of the Parish Church including a long serving Elder.

## **Financial Review**

The percentage increase in income from previous year is 0.755% (excluding funds drawn from General Trustees). The main reason for the increase is due to the Gift Aid claim being for 2 years 2024 and 2025. During the year we have had our Church building open for worship on a weekly basis with the exception of a number of joint services. The giving of our members and adherents has decreased by 8.75% excluding the Gift Aid donation.

There has been a decrease in the regular giving over the previous year; therefore the Gift Aid GASDS recovery has decreased this year. We are dependent on the interest from legacies and the faithful giving of our members and adherents for our main sources of income. This is reflected in these accounts. For 2025 a claim was made from funds held in the Consolidated Fabric Fund.

## **Reserves Policy**

There has been a marginal increase in movement in our reserve funds as noted above. The interest and funds from the unrestricted Legacy of Mr Brown has been used to support our General Fund. At the end of the year a total unrestricted reserve of £312,511.04 was held. It is the Trustees normal policy to meet nine months expenditure, which we estimate to be £27,000. Note that within our new linked charge our share of the combined local costs is now 26.9%. The remainder of the funds held is as a result of a legacy received in 2005 and others received in 2010, 2016, 2019 and 2023. We are looking at the most appropriate use of these funds, a large proportion of which has been used to meet necessary repairs highlighted at the Presbytery Quinquennial Building Surveys of 2014, 2017 and the 2023 update.

During this year our church building became 250 years old.

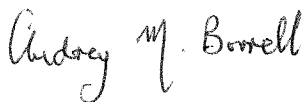
The Church also held £5,427.27 of restricted funds and total of Endowment funds £53,829.74, which has been provided for the purposes specified in Note 2.

**Gargunnoch Parish Church of Scotland**  
**Trustees' Annual Report (cont'd.)**  
**Year ended 31st December 2025**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session and 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 and 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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,



**A.M. Birrell**

**Session Clerk**

**Date** ...26<sup>th</sup> March 2026.....

**Independent Examiner's Report to the Trustees of Gargunnock Parish Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2025 which are set out on pages 7 to 13.

**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 (as amended).

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**

My 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 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts (as amended) 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.

Name: *HUGH M. BIRCHALL*



Address: 9 Glenelg Crescent,  
KIRKINTILLOCH.  
G66 2PG.

Date:

*18/5/26*

**RECEIPTS and PAYMENTS ACCOUNTS**

**For the Year Ending 31st December 2025**

# Gargunnock Parish Church of Scotland

## Receipts & Payments Account

### Year end 31 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>Receipts</u></b>                                                    | <b>3</b> |                                    |                                  |                                 |                    |                    |
| Donations                                                                 |          | 12,755                             | -                                | -                               | 12,755             | 11,936             |
| Activities for Generating Funds                                           |          | -                                  | -                                | -                               | -                  | -                  |
| Activities for Stewardship                                                |          | -                                  | -                                | -                               | -                  | -                  |
| Bank & Deposit Interest                                                   |          | -                                  | -                                | -                               | -                  | -                  |
| Investment Income                                                         |          | 4,594                              | -                                | 274                             | 4,868              | 4,868              |
| Interest from Unrestricted Legacies                                       |          | 9,091                              | -                                | -                               | 9,091              | 9,623              |
| Safe Custody Refund                                                       |          | -                                  | -                                | -                               | -                  | -                  |
| Drawn from General Trustees                                               |          | 9,758                              | -                                | -                               | 9,758              | 9,981              |
|                                                                           |          | <u>36,198</u>                      | <u>-</u>                         | <u>274</u>                      | <u>36,472</u>      | <u>36,408</u>      |
| Life & Work receipt                                                       |          | 158                                | -                                | -                               | 158                | 168                |
| Donation to Flower Fund                                                   |          | -                                  | -                                | -                               | -                  | -                  |
| Welcome Group                                                             |          | -                                  | -                                | -                               | -                  | -                  |
| Hospitality donations                                                     |          | -                                  | -                                | -                               | -                  | 75                 |
| Other Income Unrestricted Legacy                                          |          | -                                  | -                                | -                               | -                  | -                  |
| <b><u>Total Receipts</u></b>                                              |          | <u>36,356</u>                      | <u>-</u>                         | <u>274</u>                      | <u>36,630</u>      | <u>36,651</u>      |
| <b><u>Payments</u></b>                                                    | <b>4</b> |                                    |                                  |                                 |                    |                    |
| Cost of generating funds                                                  |          | -                                  | -                                | -                               | -                  | -                  |
| Charitable activities                                                     |          | 33,734                             | -                                | -                               | 33,734             | 20,586             |
| Governance costs                                                          |          | -                                  | -                                | -                               | -                  | -                  |
| <b><u>Total Payments</u></b>                                              |          | <u>33,734</u>                      | <u>-</u>                         | <u>-</u>                        | <u>33,734</u>      | <u>20,586</u>      |
| <b>Excess of Receipts over Payments<br/>for the year before transfers</b> |          | 2,622                              | -                                | 274                             | 2,896              | 16,065             |
| <b>Excess of Receipts over Payments<br/>for the year</b>                  |          | <u>2,622</u>                       | <u>-</u>                         | <u>274</u>                      | <u>2,896</u>       | <u>16,065</u>      |

**Gargunnock Parish Church of Scotland**

**Statement of Balances**

**At 31st December 2025**

|                                               | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Endowment<br/>Funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Balance<br/>2024<br/>£</b> |
|-----------------------------------------------|-------------------------------------|-----------------------------------|----------------------------------|-----------------------------|-------------------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>     |                                     |                                   |                                  |                             |                               |
| Bank & deposit balances brought forward       | 309,889                             | 5,019                             | 53,555                           | 368,463                     | 352,398                       |
| <b>Movement in year:</b>                      |                                     |                                   |                                  |                             |                               |
| Excess of Receipts over Payments for the year | 2,622                               | -                                 | 274                              | 2,896                       | 16,065                        |
| Bank & deposit balances carried forward       | <u>312,511</u>                      | <u>5,019</u>                      | <u>53,829</u>                    | <u>371,359</u>              | <u>368,463</u>                |
| <b><u>Investments at market value</u></b>     |                                     |                                   |                                  |                             |                               |
| (cost £86,195.90) *                           | <u>84,687</u>                       | <u>-</u>                          | <u>13,966</u>                    | <u>98,653</u>               | <u>97,637</u>                 |
| <b>Assets</b>                                 |                                     |                                   |                                  |                             |                               |
| Gift Aid Tax Receivable                       | <u>-</u>                            | <u>-</u>                          | <u>-</u>                         | <u>-</u>                    | <u>1,884</u>                  |
| <b>Liabilities</b>                            |                                     |                                   |                                  |                             |                               |
|                                               | <u>-</u>                            | <u>-</u>                          | <u>-</u>                         | <u>-</u>                    | <u>-</u>                      |

|                                                                                    | <b>2025<br/>Market Value<br/>£</b> | <b>2024<br/>Market Value<br/>£</b> |
|------------------------------------------------------------------------------------|------------------------------------|------------------------------------|
| <b>* INVESTMENTS HELD</b>                                                          |                                    |                                    |
| Church of Scotland Investors Trust - Growth Fund                                   |                                    |                                    |
| A C & J D McLaren Memorial Fund 2030 units at cost 31/12/03<br>(At cost £1,203.20) | 13,967                             | 12,951                             |
| Held within General Fund                                                           |                                    |                                    |
| Church of Scotland Investors Trust - Income Fund                                   |                                    |                                    |
| O T Brown Legacy 7657 units at cost 07/03/14<br>(At cost £84,992.70)               | 87,213                             | 84,686                             |
| Total investments at market value                                                  | <u>101,180</u>                     | <u>97,637</u>                      |
| Total Investments (At cost value £86,195.90)                                       |                                    |                                    |

The accounts were approved by the Kirk Session and Financial Board on 26/03/2026

For and on behalf of the Kirk Session and Financial Board

Andrey M. Burrell Session Clerk

A. Burrell Treasurer

# Gargunnock Parish Church of Scotland

## Notes to the Accounts

### 1 Trustee Remuneration and Related Party Transactions

During the year one trustee, the Minister, received reimbursement of expenses incurred totalling £126.82  
In addition Mrs Johan Mailer who is a member of the Kirk Session received £2,000  
for providing her services as organist during the year.

### 2 Movement in Funds

| Note                            | At 1 January<br>2025<br>£ | Receipts<br>£ | Payments<br>£ | Transfers<br>£ | At 31 Dec<br>2025<br>£ |
|---------------------------------|---------------------------|---------------|---------------|----------------|------------------------|
| <b>Unrestricted funds</b>       |                           |               |               |                |                        |
| Designated Fabric Fund          | 648                       | -             | -             | -              | 648                    |
| General Fund                    | 309,241                   | 36,356        | 33,734        | -              | 311,863                |
|                                 | <u>309,889</u>            | <u>36,356</u> | <u>33,734</u> | <u>-</u>       | <u>312,511</u>         |
| <b>Restricted Funds</b>         |                           |               |               |                |                        |
| Organ Fund                      | 389                       | -             | -             | -              | 389                    |
| Outreach Fund                   | 1,440                     | -             | -             | -              | 1,440                  |
| Sunday School Fund              | 505                       | -             | -             | -              | 505                    |
| Rev. W Turner Legacy Fund       | 644                       | -             | -             | -              | 644                    |
| Rev. W Turner Stone Maintenance | 1,223                     | -             | -             | -              | 1,223                  |
| Kirklane Fellowship             | 110                       | -             | -             | -              | 110                    |
| Flower Fund                     | 51                        | -             | -             | -              | 51                     |
| Hospitality Group               | 453                       | -             | -             | -              | 453                    |
| Welcome Group                   | 203                       | -             | -             | -              | 203                    |
|                                 | <u>5,018</u>              | <u>-</u>      | <u>-</u>      | <u>-</u>       | <u>5,018</u>           |
| <b>Endowment Funds</b>          |                           |               |               |                |                        |
| Stark Bequest                   | 132                       | -             | -             | -              | 132                    |
| McLaren Window                  | 70                        | -             | -             | -              | 70                     |
| Roberston Bequest               | 139                       | -             | -             | -              | 139                    |
| AC & JD McLaren                 | 7,796                     | 274           | -             | -              | 8,070                  |
| James Mitchell                  | 5,905                     | -             | -             | -              | 5,905                  |
| John Mitchell                   | 3,949                     | -             | -             | -              | 3,949                  |
| John Mitchell                   | 12,762                    | -             | -             | -              | 12,762                 |
| John Mitchell                   | 4,375                     | -             | -             | -              | 4,375                  |
| More                            | 10,842                    | -             | -             | -              | 10,842                 |
| Mrs O T Brown                   | 7,586                     | -             | -             | -              | 7,586                  |
|                                 | <u>53,556</u>             | <u>274</u>    | <u>-</u>      | <u>-</u>       | <u>53,830</u>          |
| <b>Total funds</b>              | <b>368,463</b>            | <b>36,630</b> | <b>33,734</b> | <b>-</b>       | <b>371,359</b>         |

## Gargunnock Parish Church of Scotland

### 2. Cont'd

#### Purpose of Designated Funds

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

#### Purposes of Restricted Funds

**Organ Fund:** The Trustees have set aside funds in the event of major repair or replacement, this being a necessary resource in worship.

**Outreach Fund:** This is a fund set up to assist with development in wider work.

**Sunday School Fund:** The costs of the main materials are paid from the general fund and this account is available if major items are required.

**Rev. & Mrs W Turner Legacy Fund:** Was given in memory of our late Minister and his wife and has been used to enhance our place of worship.

**Rev. & Mrs W Turner - stone maintenance.** This was money given to the Church for the maintenance of their gravestone that stands in the Gargunnock Grave Yard.

**Kirklane Fellowship:** is a fellowship group from the linked Churches who meet and have invited speakers, these funds are for the running of the group. This group is not active at present but a few still meet monthly.

**Flower Fund:** This fund is for providing flowers for display during worship.

**Hospitality Group:** was formed to give additional before and after the service fellowship.

#### Purpose of Endowment Funds

Income from the Stark Bequest is to be applied towards the Church Meeting Room.

Income from the McLaren Window is to be applied towards the cost of upkeep of the window..

Income from the John Mitchell Endowment of £3,612.50 to be spent on fabric.

Income arising from the other endowments is to be applied for the general purpose of the Church.

|                                        | 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)              | 1,620                              | -                                | -                               | 1,620              | 1,800              |
| Gift Aid Donations                     | 2,924                              | -                                | -                               | 2,924              | 2,844              |
| Giving (non Gift Aid)                  | -                                  | -                                | -                               | -                  | -                  |
| Tax Recovered Gift Aid Donations -2yrs | 1,680                              | -                                | -                               | 1,680              | 987                |
| Tax Recovered on GASD - 2 yrs          | 1,896                              | -                                | -                               | 1,896              | 1,150              |
| Ordinary Offerings (Open Plate)        | 3,398                              | -                                | -                               | 3,398              | 3,992              |
| Other Offerings:- Donations            | 500                                | -                                | -                               | 500                | 341                |
| Hospitality                            | 49                                 | -                                | -                               | 49                 | -                  |
| School Christmas Service               | -                                  | -                                | -                               | -                  | 22                 |
| Donation for special pur:- Fabric      | 188                                | -                                | -                               | 188                | 190                |
| Donation - Scottish Rural Institute    | 100                                | -                                | -                               | 100                | -                  |
| Weddings & Funeral                     | 400                                | -                                | -                               | 400                | 610                |
|                                        | <u>12,755</u>                      | <u>-</u>                         | <u>-</u>                        | <u>12,755</u>      | <u>11,936</u>      |

#### Activities for Generating Funds

|                       |          |          |          |          |          |
|-----------------------|----------|----------|----------|----------|----------|
| Stewardship Donations | -        | -        | -        | -        | -        |
|                       | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

## Gargunnock Parish Church of Scotland

|                                                   | 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>4 Analysis of Payments</b>                     |                                    |                                  |                                 |                    |                    |
| Costs of generating funds                         | -                                  | -                                | -                               | -                  | -                  |
| Fund Raising expenses                             | -                                  | -                                | -                               | -                  | -                  |
| Offering envelopes                                | -                                  | -                                | -                               | -                  | -                  |
|                                                   | <u>-</u>                           | <u>-</u>                         | <u>-</u>                        | <u>-</u>           | <u>-</u>           |
| <b>Charities activities</b>                       |                                    |                                  |                                 |                    |                    |
| Ministries & Mission allocation                   | 24,301                             | -                                | -                               | 24,301             | 20,996             |
| Less: Endowment Income                            | - 8,366                            | -                                | -                               | - 8,366            | - 8,488            |
| Less: Giving for Growth Cont. Presby Allow.& Tran | -                                  | -                                | -                               | -                  | - 1,458            |
| Less: Vacancy Allowance                           | -                                  | -                                | -                               | -                  | - 2,034            |
| CofS Giving for Growth o/paid 2023                | -                                  | -                                | -                               | -                  | - 348              |
| Presbytery dues                                   | 458                                | -                                | -                               | 458                | 515                |
| Ministers Travel                                  | 743                                | -                                | -                               | 743                | 127                |
| Pulpit supply & Honararium                        | 228                                | -                                | -                               | 228                | 1,125              |
| Other staffing costs - Organist & Supply          | 2,040                              | -                                | -                               | 2,040              | 2,275              |
| Fabric repairs & maintenance                      | 4,740                              | -                                | -                               | 4,740              | 1,002              |
| Fabric repairs & maintenance - Ross Anderson Room | -                                  | -                                | -                               | -                  | -                  |
| Fabric repairs & maintenance Manse                | -                                  | -                                | -                               | -                  | -                  |
| Fire Protection & PAT testing                     | 146                                | -                                | -                               | 146                | 209                |
| Items purchased from Gargunnock Trust Grant       | -                                  | -                                | -                               | -                  | -                  |
| Heat & Light                                      | 2,994                              | -                                | -                               | 2,994              | 2,901              |
| Insurance                                         | 1,878                              | -                                | -                               | 1,878              | 1,704              |
| Upkeep of grounds - Manse                         | 1,035                              | -                                | -                               | 1,035              | -                  |
| Upkeep of grounds - Planters for Church entrance  | -                                  | -                                | -                               | -                  | -                  |
| Church Cleaning & cleaning materials              | -                                  | -                                | -                               | -                  | 204                |
| Linked Church expenses                            | 1,831                              | -                                | -                               | 1,831              | 1,032              |
| Printing, stationery and postage                  | 37                                 | -                                | -                               | 37                 | 40                 |
| Other expenses - safe custody charges             | -                                  | -                                | -                               | -                  | -                  |
| Life & Work                                       | 98                                 | -                                | -                               | 98                 | 277                |
| Outreach - Christmas Cards (2024&2025) & Plants   | 536                                | -                                | -                               | 536                | 198                |
| Other costs - Gifts                               | -                                  | -                                | -                               | -                  | -                  |
| - Christmas Tree replacement                      | -                                  | -                                | -                               | -                  | -                  |
| - Hospitality costs                               | 14                                 | -                                | -                               | 14                 | -                  |
| - Downloader Licence & Remote Control Rep         | -                                  | -                                | -                               | -                  | 50                 |
| - Organ Expenses                                  | 300                                | -                                | -                               | 300                | -                  |
| - Memorial Stone Cleaning                         | 578                                | -                                | -                               | 578                | -                  |
| - CCLI Licence                                    | 143                                | -                                | -                               | 143                | 138                |
| - Church Flowers                                  | -                                  | -                                | -                               | -                  | 35                 |
| - Thank You lunch balance I Roy & Val Rose        | -                                  | -                                | -                               | -                  | 87                 |
|                                                   | <u>33,734</u>                      | <u>-</u>                         | <u>-</u>                        | <u>33,734</u>      | <u>20,586</u>      |

## Gargunnock Parish Church of Scotland

### 5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension, 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; maximum stipend in the fifth and subsequent years of service £39,856.

|                                                | 2025<br>£    | 2024<br>£    |
|------------------------------------------------|--------------|--------------|
| <b>6 Collections for Third Parties</b>         |              |              |
| Christian Aid - gift envelopes                 | 774          | 661          |
| Poppyscotland - Earl Haig                      | 104          | 123          |
| Start Up Stirling - Harvest Appeal & Christmas | -            | 135          |
| Parkinsons UK                                  | -            | 174          |
| Strathcarron Hospice                           | 242          | -            |
|                                                | <u>1,120</u> | <u>1,093</u> |

# Gargunnock Parish Church of Scotland

## Appendix

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

|                                             | 2025<br>£      | 2024<br>£     |
|---------------------------------------------|----------------|---------------|
| <b>CAPITAL ACCOUNT</b>                      |                |               |
| Credit Balances held at 31 December at cost | <u>64,106</u>  | <u>64,106</u> |
| Market Value of Balances at 31 December     | <u>105,468</u> | <u>99,476</u> |
| <b>REVENUE ACCOUNT</b>                      |                |               |
| Credit Balance at 31 December               | <u>85,141</u>  | <u>77,735</u> |

#### Church of Scotland Consolidated Fabric Fund - Revenue Account

|                                                            | £             |        | £             |        |
|------------------------------------------------------------|---------------|--------|---------------|--------|
| <b>Income</b>                                              |               |        |               |        |
| Opening Balance                                            | 77,735        |        | 71,636        |        |
| Gain on sale of share                                      |               |        |               |        |
| Revenue Interest                                           | 3,629         |        | 3,567         |        |
| Deposit Fund Interest                                      | 371           |        | 435           |        |
| Capital Account No.662314115 dividend - Growth Fund        | 1,427         | 19,508 | 1,428         | 17,849 |
| Capital Account No.662312116 dividend - Income Fund        | 1,281         |        | 1,282         |        |
| Rent of Manse                                              | <u>12,800</u> |        | <u>11,138</u> |        |
|                                                            | 97,243        |        | 89,485        |        |
| <b>Expenditure</b>                                         |               |        |               |        |
| Building Insurance                                         | - 1,878       |        | - 2,945       |        |
| Fuel Costs - Electricity                                   | - 2,994       |        | - 5,716       |        |
| Property Costs                                             | - 4,886       |        | - 1,320       |        |
| Consolidated Fabric Fund Administration Cost               | - 870         |        | - 1,192       |        |
| Agents Repair/Costs                                        | - 246         |        | -             |        |
| Agents Management fees                                     | - 1,229       |        | - 576         |        |
| <b>Balance in Church of Scotland Fabric Funds as above</b> | <u>85,141</u> |        | <u>77,735</u> |        |