

Wellesley Parish Church, Methil



RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 251535

Charity No: SC009581

Reference and Administrative Information

Charity Name: Wellesley Parish Church of Scotland

Charity Registration Number: SC009581

Congregation Reference No: 251535

Contact Address: Wellesley Parish Church
Wellesley Road
Methil
Leven, Fife
KY8 3PE

Trustees

Kirk Session:

Rev Gillian Paterson
Alex Bell
Marlene Cunningham
David Falconer
Marlene Falconer
Linda Gartshore
Joan Graham
Dorothy Horne
Jacqueline Keddie
Alan Law
Sheena McCallum
Elizabeth McGuire
Marjory McHattie
Dorothy McKendrick
Sandy McKenzie
Lynn McMahon
Amy Mathewson
Moirra Myles [resigned June 2025]
Norman Myles [resigned June 2025]
Gary Nurse
Margaret Rae
Sandy Rattray
Patricia Reid
Margaret Smith
Laura Walker
Jack Warrender

Congregational Board:

All members of the Kirk Session opposite plus:
Colin Brock
Florence Brock
Janette Redpath

Margaret Wheeler
Lisa Whyte

Principal Office-bearers

Minister:

Rev Gillian Paterson

Session Clerk

Mrs Linda Gartshore

Clerk to the Board:

Mrs Lynn McMahon

Church Treasurer:

Mrs Marjory McHattie

Independent Examiner

Alexander David Gowans
Niaroo Business Services
59 Kilmundy Drive
Burntisland, Fife, KY3 0JP

Bankers

Royal Bank of Scotland,
23/25 Rosslyn Street,
Kirkcaldy, Fife, KY1 3HW

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 Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 and meets six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six times a year is responsible for 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 in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Wellesley Parish Church works at the heart of this severely deprived Parish and provides weddings, baptisms, funerals and other pastoral support to members of the community. We average 60-80 funerals per year and provide in depth follow up support to all who require it, including the Annual Bereavement Service that sees around 150 people attending to remember their loved ones.

We are supporters of the Levenmouth Foodbank, the Hope Chest Community Project and other associated partners, so that we can meet the needs of this community, which is in the top 5% of poverty statistics according to the latest SIMD figures.

Trustees' Annual Report (continued)

Year ended 31 December 2025

Achievements and Performance

Wellesley Parish Church has been preparing for the Centenary of the Church building during 2025, as well as consolidating its work in the Wellesley Centre. There have been changes in personnel with the appointment of Mairi McEwan in January 2025 as the Manager of the Wellesley Centre. The caretaker/cleaner Louise West has continued in her role, and is well established in the work she does throughout the Centre. We are fortunate to have highly skilled individuals in our employ, and together they have developed the work we are doing day by day in the Wellesley Centre.

The Wellesley Café has expanded during the year, it still operates three days per week, but has more variety in the menu and in the autumn provided Christmas Lunches for six weeks. We have recruited more volunteers to work in the kitchen and in the front of house. We continue to provide free meal vouchers where required.

Bibs and Burps and Little Stars for children up to the age of 2 has flourished during the year and over 25 children and parents/carers now attend weekly. Kidzone and Youthzone is now well established on a Thursday evening and on average 45-50 children attend the group. Our Young church now have 10 regulars attending and they have developed a garden in the grounds of the Church.

All the groups have maintained or grown this year, increased numbers apply to Methil Parents and Toddlers Group, the Rainbow Group for people with dementia and their carers, Connect – which is a friendship group. The Guides, the Guild and all other groups are working well. Richmond's Hope Child Bereavement charity continues to meet in our Centre two days per week and they are now operating with a waiting list as demand is high. We provide the charity with the space to meet and they supply the Bereavement Support Workers.

Worship has been well attended this year, in particular at Remembrance and at Family Services. We have a regular attendance of 70 people plus 10 young people. We have a team of organists in place due to Graeme Reekie standing down, but hope he will return in the future.

Alastair Stark completed his probationary placement with us in September 2025 and is now the Minister of Belhaven linked with Spott Parish Church. There were over 50 people attended Alastair's Ordination and Induction in Dunbar on October 2nd 2025.

The office in the Centre is staffed five days per week by volunteers, with two new volunteers starting in 2025, and there is a small team of caretakers, plus a large number of volunteers who staff and run the various groups in the Wellesley Centre. We were nominated for the Provosts Award in Fife for the Inspirational Group for Volunteering Award, and were delighted to win this Award at the Award Ceremony on 18th December 2025. This is a reflection of the high number of volunteers who are involved in the work of the Church.

The end of 2025 was a highlight due to our Annual Gift Appeal for toys, games, books, toiletries, gifts and food to support local families. We worked with Aberhill Primary School where our Minister is chaplain and were able to distribute gifts to 108 local families, plus we gave donations to Levenmouth Foodbank which helped an additional 20 families. Along with this, we collected

toiletries and foodstuffs for care home residents at Easter and distributed 158 bags to residents in three care homes in our Parish.

Financial Review

The principal sources of income are our Weekly Freewill Offering Envelopes, Gift Aid donations, Standing Orders and Gift Aid Tax Refunds. We also organise fundraising events in the year, namely the Methil Gala and the Christmas Fayre. The Wellesley Centre also provides regular rental income and café income.

The statement of Financial Activities shows a deficit for the year of £53,802 compared to a surplus in 2024 of £74,199. Total funds at the year-end were £126,7329.77. There is a potential liability of £16,388 being held in Church funds due to DBM Contractors. This money is being withheld from the contractor as retention funds until resolution of the poor workmanship legal claim is settled.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £95,609 of which £54,464 had been designated for fabric fund.

The Church also held £31,121 of restricted funds which are held for specific purposes, such as the provision of replacement of the Church roof and running of the Wellesley Centre. Many of our groups and organisations are Church groups who meet in the Wellesley Centre and who manage their income and expenditure through our General Account, but their use is restricted to their group only.

Trustees' Annual Report (continued)
Year ended 31 December 2025

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,



Linda Gartshore
Session Clerk

Date6.4.2026.....

Independent Examiner's Report to the Trustees of Wellesley Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on the following pages.

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:

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 my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name

Address:

Date

Wellesley Parish Church
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
Receipts	Note					
Donations	3	64,133.02	11,003.44	0.00	75,136.46	74,263.76
Legacies		0.00	0.00	0.00	0.00	224,467.04
Activities for Generating Funds	4	46,486.30	1,277.72	0.00	47,764.02	48,440.00
Bank & Deposit interest		0.00	52.61	0.00	52.61	43.42
Investment income	5	19,660.19	0.00	0.00	19,660.19	5,825.66
		130,279.51	12,333.77	0.00	142,613.28	353,039.88
Rental of premises	4	11,657.15	0.00	0.00	11,657.15	9,849.50
Sale of assets		0.00	0.00	0.00	0.00	0.00
Sale of investments		0.00	0.00	0.00	0.00	0.00
Grants		0.00	0.00	0.00	0.00	800.00
Receipts from General Trustees		50,000.00	0.00	0.00	50,000.00	0.00
Other Receipts	5	10,457.14	2,754.25	0.00	13,211.39	13,673.97
Total Receipts		202,393.80	15,088.02	0.00	217,481.82	377,363.35
Payments						
Costs of generating funds		20,396.65	0.00	0.00	20,396.65	9,913.54
Charitable activities		244,364.93	6,522.44	0.00	250,887.37	293,250.48
Governance costs		0.00	0.00	0.00	0.00	0.00
Total Payments		264,761.58	6,522.44	0.00	271,284.02	303,164.02
Excess of Receipts over Payments for the year before transfers		-62,367.78	8,565.58	0.00	-53,802.20	74,199.33
Add/Deduct Transfers		-9,339.01	9,339.01	0.00	0.00	0.00
Excess of Receipts over Payments for the year		-71,706.79	17,904.59	0.00	-53,802.20	74,199.33

Wellesley Parish Church
Statement of Balances
At 31 December 2025

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances					
brought forward	167,315.75	13,216.22	0.00	180,531.97	106,332.64
Movement in year:					
Excess of Receipts over Payments for the year	-71,706.79	17,904.59	0.00	-53,802.20	74,199.33
Bank & deposit balances					
carried forward	<u>95,608.96</u>	<u>31,120.81</u>	<u>0.00</u>	<u>126,729.77</u>	<u>180,531.97</u>
<u>Assets</u>					
Gift Aid Receivable	3,233.25	363.90	0.00	3,597.15	2,279.91
Debtors	<u>732.20</u>	<u>0.00</u>	<u>0.00</u>	<u>732.20</u>	<u>0.00</u>
	3,965.45	363.90	0.00	4,329.35	2,279.91
<u>Liabilities</u>					
COS Loan	50,000.00	0.00	0.00	50,000.00	0.00
Contingent Liability DBM Contractors	0.00	16,388.00	0.00	16,388.00	16,388.00
Outstanding cheques & payments	<u>6,280.07</u>	<u>0.00</u>	<u>0.00</u>	<u>6,280.07</u>	<u>1,218.41</u>
	56,280.07	16,388.00	0.00	72,668.07	17,606.41

The accounts were approved by the Kirk Session and Financial Board on 06/04/26.

For and on behalf of the Kirk Session and Financial Board

Ronda Gantshere

Session Clerk

Marjory McHattie

Treasurer

Wellesley Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

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 £	At 31 Dec 2025 £
Unrestricted funds					
Designated Fabric Fund	70,930.39	75,295.88	81,444.17	-10,317.76	54,464.34
General Fund	96,385.36	127,097.92	183,317.41	978.75	41,144.62
	<u>167,315.75</u>	<u>202,393.80</u>	<u>264,761.58</u>	<u>-9,339.01</u>	<u>95,608.96</u>
Restricted funds					
Flower Fund	19.54	107.00	102.57	0.00	23.97
Designated Organ Fund	4,432.56	1,634.65	3,476.00	97.05	2,688.26
Youth Fund	386.66	1,874.50	2,207.47	0.00	53.69
Guild	318.31	772.75	735.00	0.00	356.06
Roof Fund	0.00	695.87	0.00	10,837.95	11,533.82
Consolidated Fabric Fund	74.11	3.25	0.00	0.00	77.36
New Hall Fund	7,985.04	10,000.00	1.40	-1,595.99	16,387.65
	<u>13,216.22</u>	<u>15,088.02</u>	<u>6,522.44</u>	<u>9,339.01</u>	<u>31,120.81</u>
Total funds	<u>180,531.97</u>	<u>217,481.82</u>	<u>271,284.02</u>	<u>0.00</u>	<u>126,729.77</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship

Organ Fund: The Trustees have set aside funds for the maintenance of the organ and music resources for use in worship.

New Hall Fund: This is a fund to assist with the maintenance of Church Property

Roof Fund: This is a fund to provide for future replacement of the Church roof

Consolidated Fabric Fund: This is a fund to assist with the cost of building a new hall adjoining the current building

Youth Fund: The trustees have set up a fund specifically to provide a christian education for children

Guild: This is a fellowship group that supports both the Church and Guild projects

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	10,405.10	0.00	0.00	10,405.10	10,647.05
Gift Aid Donations	20,737.45	0.00	0.00	20,737.45	21,121.36
Tax Recovered on Gift Aid Donations	7,261.23	536.47	0.00	7,797.70	9,034.63
Ordinary Offerings (Open Plate)	5,855.86	0.00	0.00	5,855.86	5,515.26
Legacies	0.00	0.00	0.00	0.00	224,467.04
Other Offerings, Donations etc	19,873.38	10,466.97	0.00	30,340.35	27,945.06
	64,133.02	11,003.44	0.00	75,136.46	298,730.40
4 Income from Trading Activities					
Use of Premises	11,657.15	0.00	0.00	11,657.15	9,849.50
Hope Chest	9,891.35	0.00	0.00	9,891.35	7,316.41
Gala & Xmas Fayre	9,254.81	0.00	0.00	9,254.81	9,536.54
Guided Start	0.00	0.00	0.00	0.00	13,656.72
Fundraising	7,793.51	1,277.72	0.00	9,071.23	2,052.68
Kitchen/Lunches	19,546.63	0.00	0.00	19,546.63	15,877.65
	58,143.45	1,277.72	0.00	59,421.17	58,289.50
5 Analysis of Other Income					
Life and Work Donations	0.00	0.00	0.00	0.00	252.00
Weddings & Funerals	3,342.00	0.00	0.00	3,342.00	3,450.00
Other Groups	4,482.13	2,754.25	0.00	7,236.38	0.00
Loan	50,000.00	0.00	0.00	50,000.00	0.00
New Development	0.00	0.00	0.00	0.00	2,454.99
Investment Interest	19,660.19	0.00	0.00	19,660.19	5,825.66
Utility Refunds/Insurance Claim	0.00	0.00	0.00	0.00	1,045.42
Transfers from Other Funds	33,267.66	19,339.01	0.00	52,606.67	226,286.98
Miscellaneous	2,633.01	52.61	0.00	2,685.62	7,315.08
	113,384.99	22,145.87	0.00	135,530.86	246,630.13

	2025 £	2024 £
8. Collections for Third Parties		
CHAS	235.00	0.00
Gaza Appeal	109.77	0.00
RNLI Kinghorn	92.00	0.00
Poppy Scotland	80.00	100.00
MND	80.00	0.00
Air Ambulance	75.00	0.00
Love Oliver	0.00	295.00
Christian Aid	0.00	266.60
Alzheimer Scotland	0.00	101.00
Scottish Bible Society	0.00	100.00
British Red Cross	0.00	55.00
	671.77	917.60

6. Analysis of Payments	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
Costs of generating funds	2025	2025	2025	2025	2024
Investment Managers' fees	0.00	0.00	0.00	0.00	0.00
Kitchen/Lunches	17,379.63	0.00	0.00	17,379.63	7,901.15
Gala & Xmas Fayre	3,017.02	0.00	0.00	3,017.02	1,849.88
Offering envelopes	0.00	0.00	0.00	0.00	162.51
	20,396.65	0.00	0.00	20,396.65	9,913.54
Charitable activities					
Ministries & Mission allocation	35,600.00	0.00	0.00	35,600.00	32,589.00
Presbytery dues	1,435.06	0.00	0.00	1,435.06	1,673.01
Minister's expenses	945.68	0.00	0.00	945.68	2,168.31
Ministerial Assistance	0.00	0.00	0.00	0.00	751.48
Pulpit supply	262.00	0.00	0.00	262.00	200.00
Guided Start	0.00	0.00	0.00	0.00	15,815.21
Other staffing costs	51,173.79	0.00	0.00	51,173.79	30,788.10
Fabric repairs & maintenance	70,985.57	3,476.00	0.00	74,461.57	132,082.25
Council Tax & Manse	3,772.54	0.00	0.00	3,772.54	2,665.37
Utility Costs	36,357.27	0.00	0.00	36,357.27	32,124.53
Insurance	7,494.24	0.00	0.00	7,494.24	7,340.69
Other Building costs	12,684.31	0.00	0.00	12,684.31	9,100.07
Third Party donations	919.77	0.00	0.00	919.77	1,229.60
Other Groups	6,112.69	3,045.04	0.00	9,157.73	3,882.29
Organ & music	3,906.69	0.00	0.00	3,906.69	4,084.37
Printing, stationery and postage	3,047.25	0.00	0.00	3,047.25	3,308.59
Transfers	42,606.67	-10,000.00	0.00	32,606.67	233,292.04
Bank Charges	937.71	1.40	0.00	939.11	913.94
Other expenses	8,730.36	0.00	0.00	8,730.36	12,533.67
	286,971.60	-3,477.56	0.00	283,494.04	526,542.52
Governance costs					
Independent examiner's fees	0.00	0.00	0.00	0.00	0.00

7. 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 decisions of the General Assembly of the Church of Scotland.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>899,999.58</u>	<u>899,999.58</u>
Market Value of Balances at 31 December	<u>1,001,941.28</u>	<u>929,125.78</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>77.36</u>	<u>74.11</u>