

Carnoustie: Trinity Church of Scotland

Notes forming part of the financial statements (continued) for year to 31 December 2025

13 Movements in Funds	At 1 Jan				At 31 Dec
	2025	Income	Expenditure	Transfers	2025
	£	£	£	£	£
Endowment funds					
The Heggie Memorial Fund – Barry	5,448	427	-	-	5,875
Late Mrs Wallace Legacy – Barry	5,423	425	-	-	5,848
	10,871	852	-	-	11,723
Restricted funds					
Carnoustie Church Project- Fund	259,634	83,701	62,789	-	280,546
Roof & Building Fund – Carnoustie	18,793	13,463	14,823	-	17,433
Roof & Building Fund – Newton	446	1,078	1,375	-	149
Benevolent Fund - Carnoustie	58,713	3,101	1,042	-	60,772
Benevolent Fund - Panbride	498	5	-	-	503
Choir Fund – Carnoustie	522	16	-	(538)	-
Annie Dean Fund	506	7	225	-	288
David Low Fund	1,197	51	-	-	1,248
Organ Fund – Carnoustie	4,002	1,296	3,124	538	2,712
Guild – Carnoustie	391	718	755	-	354
Guild – Barry	2,076	2,020	1,997	-	2,099
Funday Club – Carnoustie	540	14	-	-	554
FOG Squad – Panbride	421	2	277	-	146
JAFFA – Panbride	787	131	34	-	884
Flower Fund – Carnoustie	1,712	217	62	-	1,867
Flower Fund - Mrs Keiller Bequest	197	5	-	-	202
Flower Fund – Newton	513	11	-	-	524
Floral Exhibition Fund – Newton	646	15	-	-	661
FUN Group – Carnoustie	25	-	-	-	25
Defibrillator Fund – Barry	1,366	31	-	-	1,397
Defibrillator Fund – Newton	900	12	-	-	912
Hall Furnishing Fund – Newton	876	2,220	102	1,000	3,994
Social Fund	58	1	-	-	59
Social Outing Fund – Newton	822	1,475	1,297	(1,000)	-
Streaming Fund – Newton	163	1	136	-	28
	355,804	109,591	88,038	-	377,357
Unrestricted funds					
Designated Fabric Fund	17,686	10,013	38,308	25,000	14,391
Carnoustie Church Project Fund	46,296	2,116	13,989	-	34,423
Ministries Fund	1,243	1,831	820	-	2,254
Organ Fund	167	10	-	2,000	2,177
Reserve Fund	90,876	2,174	-	-	93,050
Roof & Building Fund – Carnoustie	9,361	71	7,140	(2,000)	292
Sunday School – Barry	170	4	-	-	174
General Fund	28,693	175,861	167,298	(25,000)	12,256
	194,492	192,080	227,555	-	159,017
Total funds	561,167	302,523	315,593	-	548,097

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Notes forming part of the financial statements (continued)
for the year ended 31 December 2025

Purposes of Endowment

Barry

The Heggie Memorial Fund: Income from this fund is solely for fabric purposes.

the late Mrs Wallace Fund: Income from this fund is available for any purpose of Carnoustie Trinity.

Purposes of Restricted Funds

Barry

The Mrs Keiller Bequest: This fund is solely for the purpose of providing flowers for display during church services.

The Guild: This fund is used in furthering the work of the Guild.

Defibrillator Fund: This fund is for the upkeep of the defibrillator in Barry.

Carnoustie

Benevolent Fund: This is a fund to provide benevolence to people of need within the parish as well as enabling the fund to support more of the congregation and community by helping make the church a space for all.

Organ Fund: This is a fund to be used for repair of the organ.

Annie Dean Fund: This is a fund to be used towards the cost of Christian teaching materials.

David Low Fund: This is a fund to be used towards supporting congregational organisations.

The Guild: This fund is used in furthering the work of the Guild.

The Funday Club: This fund is used in furthering the work of the Funday Club

Flower Fund: This is a fund to provide flowers for decorating the church during services of worship.

F.U.N. Group: This fund is used in furthering social activities within the congregation.

Roof and Building Fund: This fund is to be used for repair of the church roof and building.

Church Project Fund: This is a fund for monies received specifically for internal Church refurbishment.

Newton Panbride

Benevolent Fund: This fund is to be used at the discretion of the Trustees.

Defibrillator Fund: This fund is for the upkeep of the defibrillator in Arbroath Road.

Floral Exhibition Fund: This fund is to be used for an exhibition for fundraising or to mark a special event.

Flower Fund: This fund is to be used to provide flowers for decorating the church during services and other special occasions.

FOG Squad: This fund is to be used for the benefit of the Sunday School.

JAFFA: This fund is to be used for the benefit of the church youth group.

Hall Furnishings Fund: This fund is to be used to purchase new hall furniture.

Roof and Building Fund: This fund is to be used for repair of the church roof and building.

Social Fund: This fund is to be used at the discretion of the Trustees.

Streaming Fund: This fund is for the upkeep of the AV system.

Purposes of Designated Funds

Reserve Fund: The Trustees have set aside funds from various legacies for purposes to be determined.

Fabric Fund: The Trustees have set aside funds for the ongoing maintenance of church property.

Roof and Building Fund: The Trustees have set aside funds for repair of Newton church roof and building.

Organ Fund: The Trustees have set aside funds for the maintenance of the pipe organ.

Ministries Fund: The Trustees have set aside funds for Ministry materials and training etc.

Church Project Fund: The Trustees have set aside funds for internal Carnoustie Church refurbishment.

Roof and Building Fund: This fund is to be used for repair of Carnoustie Church roof and building.

Purposes of Unrestricted Funds

General Fund: This fund is used for the day to day running of the Church.

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14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

15. Collections for Third Parties

	2025	2024
	£	£
Scottish Bible Society	94	211
Nurse at Panahatti	-	125
Sailors Society	-	301
Christian Aid	289	121
HIV Aids	-	411
Tear Fund	265	-
Crossreach	145	-
RBL Foodbank	115	569
Erskine Veterans	299	253
Carnoustie Community Council -Christmas lights	-	256
Barry Action Group	-	152
Carnoustie High School - Toast Club	602	-
	<u>1,809</u>	<u>2,399</u>

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APPENDIX

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

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit balance at 31 December at cost	<u>148,344</u>	<u>37,829</u>
Market value at 31 December	<u>153,564</u>	<u>42,358</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>1,445</u>	<u>5,112</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>-</u>	<u>133,307</u>