

**Allan Church****Receipts and Payments Account****Year ended 31 December 2025**

|                                                                           |             | Unrestricted      | Restricted      | Endowment |               |                    |
|---------------------------------------------------------------------------|-------------|-------------------|-----------------|-----------|---------------|--------------------|
|                                                                           |             | Funds             | Funds           | Funds     | Total         | Total              |
|                                                                           |             | 2025              | 2025            | 2025      | 2025          | 2024               |
|                                                                           |             | £                 | £               | £         | £             | £                  |
| <b><u>Receipts</u></b>                                                    | <b>Note</b> |                   |                 |           |               |                    |
| Donations                                                                 | 3           | 32,724.84         |                 | -         | 32,724.84     | 31,130.20          |
| Legacies                                                                  |             | -                 |                 | -         | -             |                    |
| Activities for Generating Funds                                           |             | 5,672.23          |                 | -         | 5,672.23      | 4,420.64           |
| Bank & Deposit interest                                                   |             | 1,821.89          | 494.38          | -         | 2,316.27      | 3,197.59           |
| Investment income                                                         |             | 2,091.70          |                 | -         | 2,091.70      | 2,033.85           |
|                                                                           |             | -                 |                 | -         | -             |                    |
|                                                                           |             |                   |                 | -         | -             |                    |
|                                                                           |             | 42,310.66         | # 494.38        | -         | 42,805.04     | 40,782.28          |
|                                                                           |             |                   |                 |           |               |                    |
| Rental/Use of premises                                                    |             | 5,804.45          |                 | -         | 5,804.45      | 4,691.50           |
| Other Receipts                                                            |             | 1,190.01          | 3,537.49        | -         | 4,727.50      | 515.75             |
|                                                                           |             | 6,994.46          | 3,537.49        | -         | 10,531.95     | 5,207.25           |
|                                                                           |             |                   |                 |           |               |                    |
| <b><u>Total Receipts</u></b>                                              |             | 49,305.12         | # 4,031.87      | -         | 53,336.99     | 45,989.53          |
|                                                                           |             |                   |                 |           |               |                    |
| <b><u>Payments</u></b>                                                    | <b>4</b>    |                   |                 |           |               |                    |
| Costs of generating funds                                                 |             | 342.48            |                 |           | 342.48        | 557.04             |
| Charitable activities                                                     |             | 51,992.71         |                 |           | 51,992.71     | 56,446.29          |
| Governance costs                                                          |             |                   |                 |           | -             |                    |
| Other payments                                                            |             | 471.97            |                 |           | 471.97        | 2,050.84           |
|                                                                           |             |                   |                 |           |               |                    |
| <b><u>Total Payments</u></b>                                              |             | 52,807.16         | -               | -         | 52,807.16     | 59,054.17          |
|                                                                           |             |                   |                 |           |               |                    |
| <b>Excess of Receipts over Payments<br/>for the year before transfers</b> |             | <b>(3,502.04)</b> | <b>4,031.87</b> | <b>-</b>  | <b>529.83</b> | <b>(13,064.64)</b> |
|                                                                           |             |                   |                 |           |               |                    |
| <b>Transfers</b>                                                          |             |                   | -               | -         | -             |                    |
|                                                                           |             |                   |                 |           |               |                    |
| <b>Excess of Receipts over Payments<br/>for the year</b>                  |             | <b>(3,502.04)</b> | <b>4,031.87</b> | <b>-</b>  | <b>529.83</b> | <b>(13,064.64)</b> |

**Allan Church**  
**Statement of Balances**  
**At 31 December 2025**

|                                               | 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>£ |
|-----------------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| Note                                          |                                    |                                  |                                 |                    |                    |
| <b><u>Bank &amp; Deposit Balances</u></b>     |                                    |                                  |                                 |                    |                    |
| Bank & deposit balances brought forward       | 45,238.88                          | 9,169.44                         | -                               | 54,408.32          | 67,472.96          |
| <b>Movement in year:</b>                      |                                    |                                  |                                 |                    |                    |
| Excess of Receipts over Payments for the year | (3,502.04)                         | 4,031.87                         | -                               | 529.83             | (165.44)           |
| Bank & deposit balances carried forward       | 41,736.84                          | 13,201.31                        | -                               | 54,938.15          | 67,307.52          |
| <b><u>Investments at market value</u></b>     | 54,900.65                          | -                                | -                               | 54,900.65          | 51,796.46          |
| (cost £)                                      | 45,710.09                          | -                                | -                               | 45,710.09          | 45,238.12          |
| <b><u>Assets</u></b>                          |                                    |                                  |                                 |                    |                    |
| Gift Aid Tax Receivable                       | 1,492.00                           | -                                | -                               | 1,492.00           | 1,422.33           |
| <b><u>Liabilities</u></b>                     | -                                  | -                                | -                               | -                  | -                  |

The accounts were approved by the Kirk Session and Financial Board on - 15 APRIL 2026

For and on behalf of the Kirk Session and Financial Board

\_\_\_\_ Jannette Russell

Session Clerk

\_\_\_\_ M Lane

Treasurer

## Trustee Remuneration and Related Party Transactions

One trustee Mrs F Buchanan received £5,003.40 - Cleaning services

No connected persons or related third parties received remuneration for work done

## Movements in Funds

|                                 | At 1 Jan  |           |             |            | At 31 Dec |
|---------------------------------|-----------|-----------|-------------|------------|-----------|
|                                 | 2025      | Receipts  | Payments    | Transfers  | 2025      |
|                                 | £         | £         | £           | £          | £         |
| <b>Unrestricted funds</b>       |           |           |             |            |           |
| General (Current) Account       | 5,210.13  | 45,029.88 | (48,699.33) | 1,804.89   | 3,345.57  |
| Designated Fabric Fund          | 5,112.59  | 232.15    | -           | 195.11     | 5,539.85  |
| Sunday School Fund              | 279.96    | 404.04    | (431.86)    | -          | 252.14    |
| Projects Fund                   | 17,814.26 | 791.52    | -           | -          | 18,605.78 |
| General Congregational Purposes | 16,821.94 | 2,847.53  | (3,675.97)  | (2,000.00) | 13,993.50 |
|                                 | 45,238.88 | 49,305.12 | (52,807.16) | -          | 41,736.84 |
| <b>Restricted funds</b>         |           |           |             |            |           |
| Steeple Fund                    | 7,230.46  | 321.26    | -           | -          | 7,551.72  |
| Consolidated Fabric Fund        | 1,938.98  | 3,710.61  | -           | -          | 5,649.59  |
|                                 | 9,169.44  | 4,031.87  | -           | -          | 13,201.31 |
| <b>Endowment funds</b>          |           |           |             |            |           |
|                                 | -         | -         | -           | -          | -         |
| <b>Total funds</b>              | 54,408.32 | 53,336.99 | (52,807.16) | -          | 54,938.15 |

## Purposes of Designated Funds

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

Sunday School Fund: for necessary Sunday School resources

Projects Fund: The Trustees administer this fund to carry out upgrading of the Church property

General Congregational Purposes: The Trustees intend this fund to be used as needed as and when required of the Church.

Steeple Fund: Restricted for steeple related work

Consolidated Fabric Fund (Manse rental income) restricted for Fabric expenditure in Church buildings & Manse, Insurance Premium

**Allan Church****Analysis of Receipts & Payments****At 31 December 2025**

|                                     | Unrestricted     | Restricted | Endowment |                  |                  |
|-------------------------------------|------------------|------------|-----------|------------------|------------------|
|                                     | Funds            | Funds      | Funds     | Total            | Total            |
|                                     | 2025             | 2025       | 2025      | 2025             | 2024             |
|                                     | £                | £          | £         | £                | £                |
| <b>3 Analysis of Donations</b>      |                  |            |           |                  |                  |
| WFO Scheme (non Gift Aid)           | 1,016.00         | -          | -         | 1,016.00         | 1,458.50         |
| Gift Aid Donations                  | 17,294.20        | -          | -         | 17,294.20        | 15,290.21        |
| Tax Recovered on Gift Aid Donations | 5,471.08         | -          | -         | 5,471.08         | 4,895.86         |
| Ordinary Offerings (Open Plate)     | 4,853.76         | -          | -         | 4,853.76         | 4,334.93         |
| Other Offerings, Donations etc      | 4,089.80         | -          | -         | 4,089.80         | 5,150.70         |
|                                     | <u>32,724.84</u> | <u>-</u>   | <u>-</u>  | <u>32,724.84</u> | <u>31,130.20</u> |

**4 Analysis of Payments****Costs of generating funds**

|                           |               |          |          |               |               |
|---------------------------|---------------|----------|----------|---------------|---------------|
| Investment Managers' fees |               |          |          |               |               |
| Offering envelopes        | 150.21        | -        | -        | 150.21        | 294.96        |
| Fund raising expenses     | 192.27        | -        | -        | 192.27        | 262.08        |
|                           | <u>342.48</u> | <u>-</u> | <u>-</u> | <u>342.48</u> | <u>557.04</u> |

**Charitable activities**

|                                          |                  |          |          |                  |                  |
|------------------------------------------|------------------|----------|----------|------------------|------------------|
| Giving to Grow                           | 21,097.20        | -        | -        | 21,097.20        | 21,113.80        |
| Locum Minister Costs                     | 3,138.20         | -        | -        | 3,138.20         | 3,936.34         |
| Presbytery dues                          | 876.00           | -        | -        | 876.00           | 908.00           |
| Ministers Expenses                       | -                | -        | -        | -                | -                |
| Locum Minister Expenses                  | -                | -        | -        | -                | 60.08            |
| Interim Moderator Expenses               | 53.55            | -        | -        | 53.55            | 61.64            |
| Telephone & Media                        | 760.20           | -        | -        | 760.20           | -                |
| Pulpit supply                            | 1,440.50         | -        | -        | 1,440.50         | 842.55           |
| Other staffing costs (Cleaning services) | 5,003.40         | -        | -        | 5,003.40         | 4,657.71         |
| Fabric repairs & maintenance             | 3,764.88         | -        | -        | 3,764.88         | 1,905.87         |
| Council Tax                              | -                | -        | -        | -                | -                |
| Heat and Light (Church)                  | 4,553.77         | -        | -        | 4,553.77         | 3,817.91         |
| Heat and Light (Manse)                   | 560.55           | -        | -        | 560.55           | 146.29           |
| Water Charges                            | -                | -        | -        | -                | -                |
| Manse Fabric & Garden                    | 872.00           | -        | -        | 872.00           | 382.63           |
| Insurance                                | 4,359.20         | -        | -        | 4,359.20         | 397.27           |
| Other building costs                     | 152.00           | -        | -        | 152.00           | 90.00            |
| Organ & music                            | 100.00           | -        | -        | 100.00           | 132.49           |
| Printing, stationery and postage         | 540.64           | -        | -        | 540.64           | 718.63           |
| Other expenses                           | 1,084.76         | -        | -        | 1,084.76         | -                |
| Designated Fabric Fund                   | -                | -        | -        | -                | 3,250.00         |
| Sunday School Fund                       | 431.86           | -        | -        | 431.86           | 162.50           |
| Special Projects Fund                    | -                | -        | -        | -                | -                |
| Consolidated Fabric Fund                 | -                | -        | -        | -                | 6,993.34         |
| General Congregational Purposes          | 3,204.00         | -        | -        | 3,204.00         | 6,869.24         |
|                                          | <u>51,992.71</u> | <u>#</u> | <u>-</u> | <u>51,992.71</u> | <u>56,446.29</u> |

**Governance costs**

|                             |   |   |   |   |   |
|-----------------------------|---|---|---|---|---|
| Independent examiner's fees | - | - | - | - | - |
|-----------------------------|---|---|---|---|---|

**Other payments**

|                                      |               |          |          |               |                 |
|--------------------------------------|---------------|----------|----------|---------------|-----------------|
| Purchase of assets                   | -             | -        | -        | -             | -               |
| Purchase of investments              |               |          |          |               |                 |
| General Congregational Purposes Fund | 471.97        | -        | -        | 471.97        | 2,050.84        |
|                                      | <u>471.97</u> | <u>-</u> | <u>-</u> | <u>471.97</u> | <u>2,050.84</u> |

**Allan Church****Analysis of Receipts & Payments****At 31 December 2025****5 Ministers 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.

Minimum stipend £32,443.00 Maximum Stipend in 5th and subsequent years of service £39,856.00

**6 Collections for Third Parties**

|                                    | 2025<br>£ | 2024<br>£ |
|------------------------------------|-----------|-----------|
| Christian Aid Week                 | £ 252.92  | £ 265.65  |
| Poppy Scotland                     | £ 83.07   | £ 97.00   |
| Christmas Gift Collection          | £ 230.00  | £ 219.50  |
| World day of prayer                | £ 146.20  |           |
| DEC Middle East Crisis Appeal      |           | £ 10.00   |
| CHAMP 1 UK (Holy week collections) |           | £ 400.00  |

|          |          |
|----------|----------|
| £ 712.19 | £ 992.15 |
|----------|----------|

**Allan Church****Memorandum Appendix - Analysis of Other Income****At 31 December 2025**

| Page | Item                            | Item                           | Description                                                                      | Amount     |            |
|------|---------------------------------|--------------------------------|----------------------------------------------------------------------------------|------------|------------|
|      |                                 |                                |                                                                                  | 2025       | 2024       |
| 8    | Receipts and Payments Account   | Rental/Use of Premises         | Use of Church Halls:                                                             |            |            |
|      |                                 |                                | By dancing & fitness groups                                                      |            |            |
|      |                                 |                                | Community use for children's birthday parties, other general community groups as | £ 5,804.45 | £ 4,691.50 |
|      |                                 |                                |                                                                                  |            |            |
|      |                                 | Other Receipts                 | Collection boxes for coin, donated by members toward heating & painting costs.   | £ 127.18   | £ 195.11   |
|      |                                 |                                | Sundries                                                                         | £ 663.11   | £ 114.16   |
|      |                                 |                                | Sunday School                                                                    | £ 399.72   | £ 190.33   |
|      |                                 |                                | Consolidated Fabric Fund - Refund                                                | £ 3,537.49 |            |
|      |                                 |                                | Consolidated Fabric Fund - Credit                                                |            | £ 16.15    |
|      |                                 |                                |                                                                                  | £ 4,727.50 | £ 515.75   |
| 11   | Analysis of Receipts & Payments | Other Offerings, Donations etc | Donations                                                                        | £ 795.00   | £ 343.90   |
|      |                                 |                                | Funeral Donations                                                                | £ 750.00   | £ 1,800.00 |
|      |                                 |                                | Clothing Bank                                                                    | £ 471.80   | £ 528.80   |
|      |                                 |                                | Monthly Non Gift Aid Direct Debits & Standing Orders                             | £ 2,073.00 | £ 2,478.00 |
|      |                                 |                                |                                                                                  | £ 4,089.80 | £ 5,150.70 |
|      |                                 |                                |                                                                                  |            |            |

**Allan Church**

**Memorandum Appendix - Fabric Funds Held in Consolidated Fabric Fund**  
**At 31 December 2025**

| Date       | Transaction                        | Account                | Debit      | 2025              |
|------------|------------------------------------|------------------------|------------|-------------------|
|            |                                    |                        |            | Credit            |
|            |                                    | <b>OPENING BALANCE</b> |            | <b>£ 1,938.98</b> |
| 15/02/2025 | Interest Q/E 31/12/2024            | Revenue Interest       |            | £ 20.98           |
| 05/03/2025 | Reallocation of Class 1A NI Living | NIC                    |            | £ 3,537.49        |
| 15/05/2024 | Interest Q/E 31/03/2025            | Revenue Interest       |            | £ 35.39           |
| 15/08/2025 | Interest Q/E 31/06/2025            | Revenue Interest       |            | £ 59.77           |
| 15/11/2025 | Interest Q/E 30/09/2024            | Revenue Interest       |            | £ 56.98           |
|            |                                    | <b>TRANSACTIONS</b>    | <b>£ -</b> | <b>£ 3,710.61</b> |
|            |                                    | <b>CLOSING BALANCE</b> |            | <b>£ 5,649.59</b> |