

AUCHTERARDER PARISH CHURCH OF SCOTLAND

REPORT AND ACCOUNTS

**For the period ended
31 DECEMBER 2025**

Scottish Charity Registration Number : SC001688

Church of Scotland congregational reference number : 281699

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**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025**

The trustees present their annual report and the financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the General Assembly Regulations for congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

OBJECTIVES AND ACTIVITIES

Objectives and Aims

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.

Services of Worship are normally held at 10.30am every Sunday. Communion is celebrated in May, and November, with informal communion services held at the end of each month after the main service. We also have a midweek worship service at 2pm on a Wednesday.

Ministers Report

The church has again made good progress with over 100 people attending worship most Sundays and another 25 on Wednesdays. We have added about 10 new members in the past year. Our core service of worship on Sundays provides Christian worship and teaching for a range of adults and young people, and our monthly Messy Church has about 40 people attending, mostly children and young families.

Sunday activities are supported by various midweek groups including Archway lunch club to meet the needs of the lonely and vulnerable, a Friday evening youth club, School Pastors serving the local school and regular services to local nursing homes.

Pastoral visiting to the elderly is by the elders and supported by a team of 15 pastoral visitors.

Our Church Centre is open 7 days a week and offers space for dozens of community groups as well as our own food bank and community garden. We have also opened a successful community café 2 days per week and we have secured grant funding to cover the cost of the café manager for another year. Under the Presbytery Plan, Auchterarder will take responsibility for Aberuthven Church as a Local Mission Church.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

ACHIEVEMENTS AND PERFORMANCE

Two well established prayer groups are running in the church – one virtual group and one in person group.

In Lent the church read the Gospel of Luke with daily readings and Sunday sermons to help our understanding. We have a Worship and Discipleship group and we regularly run courses and small discussion groups. Later this year we plan to run a Bereavement Course for the community.

We now have contactless payment offered in the church.

Our Youth worker has been developing groups to engage with youth in the school, and we have a Friday Night Youth Group established.

Messy church has now become a monthly event with great attendance and fun.

This year we have run the Alpha course for over 30 people. We have also had over 50 people involved in DNA Groups:

Discipleship – following Jesus through prayer and obedience to God's

Word Nurture – caring for each other and for others

Action – looking outward in service and mission to our community

Our Kirk Session meets monthly with every second month focusing on prayer and reflection. It gave us the opportunity to plan the future of our meetings together with more education, reflection, nurture and spirituality.

The school year end assemblies were held in the church in December, and the Primary School held their Easter and Harvest services in church. We also provide interactive Christmas and Easter experiences for the P6 classes as part of their RME curriculum.

Festive services began with the memorial service, our pop-up nativity, lessons & carols service, crib service, Watchnight carol service and Christmas Day service. All services were well attended and well received – we saw over 450 people on Christmas Eve and Christmas Day. It was a time of great encouragement for the church.

Charitable Activities

The following are the highlights of the year:

- Pastoral Care continues to be a key area of focus organised by a well structure and motivated Pastoral Care team.
- The Church Centre has been very busy with activities, meetings and events on 7 days a week.
- The Blue Door Foodbank is now in its fifth year and continues to support the local community who are in need.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

- The Guild continues with a good membership working to support the fundraising for the Guild projects.
- The Community Garden supplied vegetables all through the summer and is being further developed to provide better access and some small allotment beds.

Detailed Achievements and Performance

Pastoral Care

Pastoral Care continues to be recognised as vital to the members old and young. A well led and dedicated team continue to strive to develop the service to enhance what is already being achieved.

Facilities

Our new Fabric Team, with a new Convenor, continues to improve the maintenance of the buildings. The Centre Management Team runs the centre and has upgraded the vestry to a fully refurbished as a church office. We plan this year to refurbish the vestibule area.

Growing Church

Numbers attending Sunday worship are consistently around 100.

New members and visitors have fed back that they have found the church warm, welcoming and friendly which is encouraging to the Kirk Session.

The Coffee Mornings run once per month which have an important social purpose to support all who attend and to raise funds.

Archway Cafe continues to offer a great support to anyone in the community. The weekly meeting is well attended and supported.

Finance

The Finance team is well served by an excellent team, who maintain records on recently upgraded and reconfigured QuickBooks Online accounting software. This is in order to provide more sophisticated reporting in areas of restricted and non-restricted income to the various areas of financial responsibility, e.g. Foodbank.

Cash collection and banking are handled separately for purposes of governance and spreading of workload.

The Church was the subject of a routine Local Church Review by the Presbytery of Perth and was highly commended for its good work, with no significant areas of concern.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

Issues and Challenges

Finance

We continue to look to strengthen the Finance Committee for purposes of succession planning and to further spread workload.

Church Centre

With the Church Centre's work expanding, we need more volunteers particularly for the café.

PLANS FOR FUTURE PERIODS

Mission

A small team from the church attended the Church of England's Leading your Church into Growth Conference in February 2026. Plans to take forward several initiatives arising from this are being developed with our Mission, Children and Youth, Centre Management, Pastoral Care and Worship & Discipleship teams.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

FINANCIAL REVIEW

Reserves Policy

Current unrestricted reserves are £79,120. This equates to just over 5 months unrestricted expenditure.

Designated funds are generally for relatively short-term projects where the reserves held are expected to be used and rebuilt on an annual basis.

The Budget for 2026 and beyond will continue to require careful cash flow management to keep reserves at a satisfactory level.

The Finance Convener/Treasurer presents to the Kirk Session a bimonthly Finance report with periodic updates on Income and Expenditure detailing income received as well as detailed expenditure costs, Gift Aid received, collections for other Charities, money held in accounts, fund raising efforts and outstanding payments required.

We have 71 Member families who give regularly each month through Bank Standing Order, and 14 via Free Will Offering envelopes and a group of people who give separately to support the costs of a youth worker.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

Relationship with the General Trustees

- The heritable asset - the church and hall complex forming a community facility - is vested in the General Trustees.
- The heritage is held by the General Trustees on behalf of the congregation.
- Both the congregation and the General Trustees are component elements of a Designated Religious Charity, the Church of Scotland.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution. On 24th June 2009, the Form of Unitary Constitution was adopted by the church.

Recruitment and appointment of new trustees

Members of the Kirk Session 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.

Organisational structure

We operate under a Unitary Constitution which makes the Church more accessible so that more people can be involved in the running of it. There is only one court, responsible for all aspects of running the Church, made up of elders.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Risk Management Strategy

Risk Identified	Likelihood	Impact	Risk Management Strategy
Age of Congregation increasing leading to fall in membership and therefore income	High	High	Appointment of youth worker. Messy Church introduction Introduction of new Café attracting new members
Fraudulent activity	Low	High	Introduction of new financial management guidelines implemented. Clear segregation of activities in cash banking bookkeeping and
Falling income levels generally	Medium	High	Systematic fund-raising exercises. Appeals for grant aid
Failure to upkeep property due to lack of funds	Medium	Medium	This now less of risk due to substantial restricted bequest
H&S/Fire/Food Safety risks	Low	High	Risk Assessments as required by legislation carried out in these areas and monitored by Facilities. Management Group/ Centre Management Group

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025
REFERENCE AND ADMINISTRATIVE INFORMATION**

Trustees / Kirk Session:	Rev Dr Lynn McChlery Mr Keith Allan Miss Ruth Buchan Miss Heather Edment Mrs Margaret Gilmour Mr Ian Gourlay Mrs Kathleen Innes Mrs Susan Hill – resigned Jan 2025. Mrs Stephanie Johnston Mrs Ruth Knox Mrs Rosemary Lennox Mr Kenneth MacKay Mr Murdo Macmillan Mr Stuart McChlery Mrs Helen McNicol Mrs Daryl Mallis Mrs Sandra Miller Mr Iain Mitchell Mrs Marjorie Paton Mr Alastair Ramage - resigned July 2025 Mrs Alison Reynolds Mrs Renee Riddell Mrs Susie Robertson Mrs Margaret Ross Mrs Susan Ross Mrs Patricia Russell Mrs Anne Seaton Mr William Small - resigned November 2025 Mrs D Stewart	
Principal Office Bearers:	Minister: Assistant Minister: Session Clerk: Convenor Finance/Treasurer:	Rev Dr Lynn McChlery Ms Ruth Buchan Mr Kenneth MacKay
Principal Office:	24 High Street Auchterarder PH3 1DF	
Charity Registration Number:	SC001688	

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2025**

Independent Examiner: Julia Reid
c/o Accountancy Services (Auchterarder) Ltd
4 Excel House, Maidenplain Place
Aberuthven
PH3 1GW

Bankers: Bank of Scotland

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland required the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregations' website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on

19 APRIL 2026

And signed on their behalf by



Ms Ruth Buchan

Session Clerk / Trustee

Independent Examiners Report on the Accounts

Report to the trustees / members of : Auchterarder Parish Church of Scotland

Charity Number : SC001688

On the accounts for the period : 01/01/2025 to 31/12/2025

Set out on pages : 11 to 21

Respective Responsibilities of the Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Examiners 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 Examiners Statement

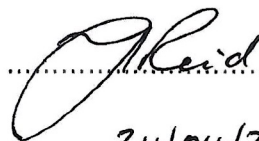
In the course of my examination, no matter has come to my attention

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 8 of the 2006 Accounts Regulations (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.

Signed



Date

24/04/2026

Julia Reid
BCOM (Hons), BA, ACMA
Chartered Management Accountant
c/o Accountancy Services (Auchterarder) Ltd,
4 Excel House, Maidenplain Place, Aberuthven, PH3 1GW

AUCHTERARDER PARISH CHURCH

Statement of Financial Activities

Year ended 31st December 2025

	Unrestricted funds	Restricted funds	Endowment fund	Total funds 31/12/2025	Unrestricted funds	Restricted funds	Endowment fund	Total funds 31/12/2024	Note
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	127,549	125,185	0	252,734	143,793	50,952	0	194,744	1
Charitable Activities	2,333	0	0	2,333	2,779	0	0	2,779	2
Other trading activities	48,828	8,020	0	56,848	39,025	0	0	39,025	3
Investments	0	650	0	650	0	367	0	367	4
Other	0	11,750	0	11,750	558	12,152	0	12,710	5
Total Income	178,709	145,605	0	324,315	186,155	63,471	0	249,626	
EXPENDITURE ON:									
Raising funds	9,360	0	0	9,360	5,978	0	0	5,978	6
Charitable activities	168,646	66,233	0	234,880	166,288	67,932	0	234,220	7
Other	0	0	0	0	0	0	0	0	
Total Expenditure	178,006	66,233	0	244,240	172,266	67,932	0	240,198	
NET INCOME/(EXPENDITURE)	703	79,372	0	80,075	13,889	-4,461	0	9,428	
TRANSFERS BETWEEN FUNDS	3,608	-3,608	0	0	1,899	-1,899	0	0	16
OTHER RECOGNISED GAINS/LOSSES:									
Realised gains/(losses) on fixed assets	0	0	0	0	0	0	0	0	
Net gains/(losses) on Investments	0	0	202	202	0	0	61	61	11
Other gains/(losses)	0	0	0	0	0	0	0	0	12
NET MOVEMENT IN FUNDS	4,311	75,764	202	80,278	15,788	-6,360	61	9,490	16
RECONCILIATION OF FUNDS:									
Funds brought forward	74,809	44,545	6,769	126,123	59,021	50,905	6,708	116,634	
TOTAL FUNDS CARRIED FORWARD	79,120	120,309	6,971	206,400	74,809	44,545	6,769	126,123	

AUCHTERARDER PARISH CHURCH

Balance Sheet at 31st December 2025

	Unrestricted funds	Restricted funds	Endowment funds	Total 2025	Total 2024	Note
Fixed Assets						
Tangible	27,785	0	0	27,784	33,095	10
Investments	0	0	6,971	6,971	6,769	11
TOTAL FIXED ASSETS	27,785	0	6,971	34,755	39,864	
Current Assets						
Debtors	15,334	0	0	15,334	7,100	13
Prepayments	0	0	0	0	0	
Cash & Bank	39,339	120,309	0	159,648	92,629	
TOTAL CURRENT ASSETS	54,673	120,309	0	174,982	99,729	
Liabilities						
Amounts falling due within one year	3,337	0	0	3,337	13,469	14
NET CURRENT ASSETS	51,335	120,309	0	171,645	86,259	
TOTAL ASSETS LESS CURRENT LIABILITIES	79,120	120,309	6,971	206,400	126,123	
Amounts falling due after more than one year	0	0	0	0	0	15, 17
Provisions for liabilities	0	0	0	0	0	
TOTAL ASSETS LESS CURRENT LIABILITIES	£ 79,120	£ 120,309	£ 6,971	206,400	126,123	
Funds						16
Unrestricted funds (including designated)	79,120			79,120	74,809	
Restricted funds		120,309		120,309	44,545	
Endowment funds			6,971	6,971	6,769	
TOTAL FUNDS	£ 79,120	£ 120,309	£ 6,971	206,400	126,123	

The accounts were approved by the trustees on

and signed on their behalf by

19 APRIL 2026

Ruth A. Buchanan

Ms R Buchanan
Session Clerk

Kent A. Mackay

Mr K A Mackay
Treasurer

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements

1. DONATIONS & LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Offerings	104,087	20,408		124,495	109,041	33,617		142,659
Tax recovered on Gift Aid - Church, Centre, Youth & Foodbank	22,574	3,729		26,303	22,812	1,296		24,108
Legacies	0	97,107		97,107	10,000	0		10,000
Other	888	3,941		4,829	1,939	2,548		4,488
	127,549	125,185	0	252,734	143,793	37,462	0	181,254

2. CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Wedding & funerals	2,333	0		2,333	2,779	0		2,779
Fundraising events	0	0		0	0	0		0
Life & work	0	0		0	0	0		0
	2,333	0	0	2,333	2,779	0	0	2,779

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Use of church halls/rooms	18,955	0		18,955	27,349	0		27,349
Catering Income	10,596	0		10,596	9,683	0		9,683
Café Income	19,277	0		19,277	1,993	0		1,993
Foodbank - Shopping service	0	8,020		8,020	0	13,490		13,490
Other	0	0		0	0	0		0
	48,828	8,020	0	56,848	39,025	13,490	0	52,515

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Dividends received	0	0		0	0	0		0
Deposit interest	0	650		650	0	367		367
	0	650	0	650	0	367	0	367

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Receipts from General Trustees	0	0		0	0	0		0
Grants received	0	11,750		11,750	558	12,152		12,710
	0	11,750	0	11,750	558	12,152	0	12,710

6. RAISING FUNDS - EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Catering supplies	1,477	0		1,477	2,150	0		2,150
Café costs & supplies	7,883	0		7,883	3,828	0		
Other	0	0		0	0	0		0
	9,360	0	0	9,360	5,978	0	0	2,150

AUCHTERARDER PARISH CHURCH

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (second edition - October 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' direction to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the recipient of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Building Improvements	20 years
Fixtures, fittings and office equipment	10 years

Assets acquired for less than £1,000 are depreciated in full in the year of acquisition.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Auchterarder Parish Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not recognised for VAT and resources expended therefore include irrecoverable input VAT.

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

7. CHARITABLE ACTIVITIES - EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Ministries and mission allocation	58,997	358		59,355	51,259	0		51,259
Presbytery dues	3,271	0		3,271	3,040	0		3,040
Minister's expenses	3,075	0		3,075	4,297	0		4,297
Assistant Minister	250	0		250	1,038	0		1,038
Other salary Costs	34,963	25,288		60,251	31,226	16,774		48,000
Fabric repairs and maintenance	4,343	8,624		12,968	16,454	0		16,454
Other building costs	42,005	2,087		44,093	35,328	8,705		44,034
Church Office expenses	3,058	0		3,058	4,750	522		5,273
Organ & music	0	0		0	0	0		0
Depreciation	6,123	1,630		7,752	6,358	0		6,358
Independent examiner's fee	2,512	0		2,512	2,532	0		2,532
Fundraising expenses	259	0		259	0	0		0
Other expenses	9,790	4,525		14,314	10,006	6,015		16,020
Foodbank	0	19,912		19,912	0	34,208		34,208
Charitable donations	0	3,811		3,811	0	1,708		1,708
	168,646	66,233	0	234,880	166,288	67,932	0	234,220

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

8. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no trustee received any remuneration from the church.

During the year, 2 trustees received reimbursement of expenses properly incurred in the business of the church totalling £2,023.53.

No trustee or a person related to the trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year, £23,306 was donated to the congregation by trustees.

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

9. EMPLOYEES

Average number of people employed by the charity during the year was:

	2025	2024
Ministerial support	0	1
Administration	1	1
Café manager	1	0
Youth & families worker	1	1
Premises maintenance / cleaning	1	1
	<u>4</u>	<u>4</u>
Salaries and wages	58,611	44,845
Social security costs	1,640	3,155
	<u>60,251</u>	<u>48,000</u>

No employee had employee benefits in excess of £60,000 (2024 nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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. For the year under review, the minimum stipend was £32,433 and the maximum stipend (after 5 years) was £39,856.

10. TANGIBLE FIXED ASSETS

	Improvements to Property	Fixtures, Fittings & Office	TOTAL
	£		£
COST:			
At 01 January 2025	40,818	84,761	125,580
Additions	0	2,442	2,442
Disposals	0	0	0
At 31 December 2025	<u>40,818</u>	<u>87,203</u>	<u>128,021</u>
Depreciation			
At 01 January 2025	16,802	75,682	92,485
Charge for the period	816	6,936	7,752
Adjustments re disposal	0	0	0
At 31 December 2025	<u>17,619</u>	<u>82,618</u>	<u>100,237</u>
NBV			
At 31 December 2025	<u>23,199</u>	<u>4,585</u>	<u>27,784</u>
At 31 December 2024	<u>24,016</u>	<u>9,079</u>	<u>33,095</u>

	Improvements to Property	Fixtures, Fittings & Office	TOTAL
	£		£
COST:			
At 01 January 2024	40,818	81,060	121,878
Additions	0	3,702	3,702
Disposals	0	0	0
At 31 December 2024	<u>40,818</u>	<u>84,761</u>	<u>125,580</u>
Depreciation			
At 01 January 2024	15,986	70,141	86,127
Charge for the period	816	5,542	6,358
Adjustments re disposal	0	0	0
At 31 December 2024	<u>16,802</u>	<u>75,683</u>	<u>92,485</u>
NBV			
At 31 December 2024	<u>24,016</u>	<u>9,078</u>	<u>33,095</u>
At 31 December 2023	<u>24,833</u>	<u>10,918</u>	<u>35,751</u>

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

11. FIXED ASSET INVESTMENTS

	Listed investments £		Listed investments £
MARKET VALUE		MARKET VALUE	
At 01 January 2025	6,769	At 01 January 2024	6,708
Unrealised Gains/(Losses)	202	Unrealised Gains/(Losses)	61
At 31 December 2025	6,971	At 31 December 2024	6,769
NBV		NBV	
At 31 December 2025	<u>6,971</u>	At 31 December 2024	<u>6,769</u>
At 31 December 2024	<u>6,769</u>	At 31 December 2023	<u>6,708</u>

The investments held at 31st December 2025 were Church of Scotland Income Funds.

12. OTHER GAINS/(LOSSES)

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024
Change in NPV of Liabilities	0	0	0	0	0	0	0	0

13. DEBTORS

	2025 £	2024 £
Gift Aid Tax Refund Due	14,120	4,450
Other	<u>1,214</u>	<u>2,649</u>
	<u>15,334</u>	<u>7,100</u>

14. LIABILITIES - amounts falling due within one year

	2025 £	2024 £
Trade Creditors	654	2,319
Accruals	1,750	9,782
HMRC	934	1,368
Other Creditors	<u>0</u>	<u>0</u>
	<u>3,337</u>	<u>13,469</u>

15. LIABILITIES - amounts falling due after more than one year

	2025 £	2024 £
Other Creditors	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

16. MOVEMENT IN FUNDS

	At 01/01/2025 £	Incoming resources £	Resources expended £	Net movement £	Transfers between funds £	At 31/12/2025 £
Unrestricted Funds						
General Fund	86,528	159,433	160,015	-582	3,608	89,555
Designated - Café	64	19,277	11,366	7,911	0	7,975
Designated - Fabric	-11,784	0	6,626	-6,626	0	-18,410
	74,809	178,709	178,006	703	3,608	79,120
Restricted Funds						
Development	0	0	0	0	0	0
Restricted - Café	0	8,180	8,180	0	0	0
Restricted - Holding Account	29,320	119,996	36,739	83,258	-5,827	106,751
Restricted - Blue door	15,225	17,429	21,315	-3,886	2,219	13,558
	44,545	145,605	66,233	79,372	-3,608	120,309
Endowment Funds						
Sheddon & small trusts	6,769	202	0	202	0	6,971
	6,769	202	0	202	0	6,971
TOTAL FUNDS	126,123	324,517	244,240	80,277	0	206,400
	At 01/01/2024 £	Incoming resources £	Resources expended £	Net movement £	Transfers between funds £	At 31/12/2024 £
Unrestricted Funds						
General Fund	59,145	183,604	158,157	25,447	1,936	86,528
Designated - Café	0	1,993	3,828	-1,836	1,900	64
Designated - Fabric	-124	558	10,281	-9,723	-1,937	-11,784
	59,021	186,155	172,266	13,889	1,899	74,809
Restricted Funds						
Development	0	0	0	0	0	0
Restricted - Car park	0	7,320	7,320	0	0	0
Restricted - Café	0	1,900	0	1,900	-1,900	0
Restricted - Holding Account	28,429	27,207	26,312	894	-3	29,320
Restricted - Blue door	22,476	27,044	34,299	-7,255	4	15,225
	50,905	63,471	67,932	-4,461	-1,899	44,545
Endowment Funds						
Sheddon & small trusts	6,708	61	0	61	0	6,769
	6,708	61	0	61	0	6,769
TOTAL FUNDS	116,634	249,687	240,198	9,489	0	126,123

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

Purposes of Endowment Funds

Income from the Sheddon Trust is to be used to provide assistance for the Parish Poor.

Income from the various small trusts is to be used by the Minister for the purchase of literature.

Purposes of Restricted Funds

Development Fund

This fund is for the development and building of a new Community Church Centre adjoining the current building.

Blue Door

Funds held for the Blue Door Project.

Holding Fund

The Holding Fund is used to hold monies given specifically for various funds, some of which are dispersed on an annual basis. These include funds for the Youth Projects, Other Charities, Mission, Community Garden, Fabric, ACT, Sound & Vision, and Benevolent Trust.

Café

This fund relates to both grant income from Seeds for Growth and related expenditure for the café.

Car Park

This fund relates to grant income for the purpose of improving the asset and associated expenditure.

Purposes of Designated Funds

Fabric Fund

The Trustees have set aside funds for the maintenance of the church property.

Café Fund

The Trustees have set aside funds for the running of the Café.

17. CONTINGENT LIABILITIES

None.

18. COLLECTIONS FOR THIRD PARTIES

	2025 £	2024 £
Tearfund	198	320
Lady Haig Fund	241	366
Unicef	0	1,253
Christian Aid	1,936	0
Other	1,566	93
	<u>3,941</u>	<u>2,032</u>

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

19. ANALYSIS OF NET ASSETS AMONG FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Tangible Assets	27,785	0	0	27,785	33,095
Investments	0	0	6,971	6,971	6,769
Debtors	15,334	0	0	15,334	7,100
Cash in Hand and at Bank	39,339	120,309	0	159,648	92,629
Creditors (amounts due within 1 year)	-3,337	0	0	-3,337	-13,469
Creditors (amounts due greater than 1 year)	0	0	0	0	0
	79,120	120,309	6,971	206,400	126,123

20. 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.

21. APPENDIX

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

	2025 £	2024 £
Revenue Account		
Credit balances at 31st December	<u>0</u>	<u>0</u>
Investor Trust		
612 Income Fund Units at 31st December	<u>6,971</u>	<u>6,769</u>

AUCHTERARDER PARISH CHURCH

Income & Expenditure for the year ended 31st December 2025

	<u>ACTUAL 2025</u>	<u>ACTUAL 2024</u>
Income		
Catering Income	10,596	9,683
Café Income	19,277	1,993
Foodbank Income	8,020	13,490
Donations Received re Charities	3,941	2,548
Flowers	295	313
Total Gifts & Donations Income	118,715	132,812
Foodbank Donations	5,780	9,846
Grants Received (inc. Foodbank)	11,750	12,710
Legacies & Bequests	97,107	10,000
Miscellaneous Income - Church	593	1,626
Tax Recovered - Church, Centre & Youth	25,599	23,391
Tax Recovered - Foodbank	704	717
Use of Premises	18,955	27,349
Weddings & Funerals	2,333	2,779
Total	323,665	249,259
Other Income, including interest received	650	367
Total Income	324,315	249,626
Expenditure		
Building Costs	57,061	60,488
Catering Supplies	1,477	2,150
Café costs	7,883	3,828
Foodbank	19,912	34,208
Fundraising Expenses	259	0
Local Staffing Costs	64,856	53,335
National Ministry, Mission, etc	62,626	54,299
Other Local Costs	15,256	21,073
Professional Fees	3,349	2,752
Charitable Donations	3,811	1,708
Total Expenditure	236,488	233,840
Surplus (Deficit) for the Year	87,827	15,786
Adjustments to reconcile to Statutory Accounts		
Depreciation	7,752	6,358
Transferred to Capital Expenditure	0	0
Miscellaneous / Corrections	0	0
Net Income / Expenditure, as per Statutory Accounts	80,075	9,428
Other / Notes		
Loan Repayments	0	0