Corby, Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
Bank & Deposit Balances					
Bank & deposit balances brought forward		78,047	3,941		81,988
Movement in year:					
Excess of Receipts over Payments for the year		17,877	12		17,889
Bank & deposit balances carried forward		95,924	3,953		99,877
Investments at market value (cost £ xxxxx)					
Assets					
Gift Aid Receivable		4216.25			
Liabilities					
Cost of repair not yet billed					

The accounts were approved by the Kirk Session 23/2/2026

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

Corby, Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Receipts		£	£	£	£	£
Donations	3	33,650	1,280	-	34,930	32,706
Other Receipts	4	63,623	1,467	-	65,090	46,799
Total Receipts		97,273	2,747		100,020	79,505
Payments	5					
Costs of generating funds		214			214.00	89
Charitable activities		79,182	2,735		81,917.00	90,482
Governance costs		-				
Total Payments		79396	2735		82,131.00	90,571
Excess of Receipts over Payments for the year		17,877	12		17,889	(11,066.00)
Transfers						
Excess of Receipts over Payments for the year		17877	12		17,889	(11,066)

Notes to the Accounts as at 31st December 2025

1 Trustee Remuneration and Related Party Transactions.

During the year four Trustees received reimbursement of expenses totalling £5,151.16

No Trustees 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 £	2025 £
Unrestricted funds					
General Fund	50,673	66,524	63,508	-	53,691
Social/Afternoon Tea	1,656	475	138	-	1,994
Sunday Morning fellowship	3,146	850	30	-	3,966
Fabric	478	-	-	-	478
Church and Fabric Equipemnt	-	-	-	-	-
Associate Minister Expenses	295	-	1,331	1,036	-
Interim Moderators Expenses	-	-	97	97	-
Manse's Utility Bills	-	-	2,948	2,948	-
Cleaning	-	-	6,965	6,965	-
Flower Fund	-	-	187	187	-
Worship	-	-	1,263	1,263	-
Mission	-	208	208	-	-
Howe Manse Account	6,346	-	-	-	6,346
St Andrews Monies 28th February	-	-	-	-	-
Investment Income	705	848	-	-	1,553
General Trustees Grant Cost of surveyor fee	750	-	-	-	750
Pastoral	-	-	65	65	-
Highland Gathering	-	-	73	73	-
Highland Gathering Grant	-	-	-	-	-
Technology	220	-	2,585	2,365	-
Consolidated Fabric Revenue Interest drawn do	12,425	28,368	-	(14,999)	25,792
Sales of Assets	1,353	-	-	-	1,353
Total	78,047	97,273	79,396	-	95,923
Restricted funds					
Messy Church	451	1,250	1,271		431
Flower Fund	82	-			82
Sunday school	16	-	-		16
Worship	-	-	-		-
Mission	-	30	-		30
Pastoral	-	-	-		-
Highland Gathering	-	-	-		-
Technology New Screen for Church	-	-	-		-
Fund Raising (Specific chairs)	2,663	-	-		2,663
Third party funds	730	1,467	1,465		732
	-	-	-		-
Total	3,941	2,747	2,735		3,954
Total funds	81,988	100,020	82,131	-	99,877

Social: The Trustees have set aside funds for Social activities of the church.
Sunday Morning Fellowship: The Trustees have set aside funds for the running of the Fellowship Team
Mission: The Trustees have set aside funds for mission.
Fabric: The Trustees have set aside funds for the fabric of the church
Messy Church: The Trustees have set aside funds for the running of the Messy Church
Flower fund: The Trustees have set aside funds for flowers in the church.
Pastoral Fund: The Trustees have set aside funds for the pastoral care of the congregation

Purposes of Restricted Funds
Messy Church: Monies donated for this mission.
Worship: Monies donated for this mission.
Mission: Monies donated for this mission.
Fund Raising: Monies raised for Chairs for Church/Hall use.
Flower Fund: Monies donated for the memorial flowers in the church.

3 Analysis of Donations

	Unrestricted Funds 2025	Restricted Funds 2025		Total 2025	Total 2024
	£	£		£	£
FWO Scheme (non Gift Aid)	6,247	-	-	6,247	5,849
Gift Aid Donations	16,164	-	-	16,164	16,865
Ordinary Offerings (Open Plate)	2,737	-		2,737	2,432
Sum Up	146	-		146	67
Coin a day	266	-		266	407
Messy Church	-	1,250		1,250	1,271
Mission	-	30		30	-
Worship	-	-		-	-
Technology	-	-		-	500
Sunday Morning Fellowship	850	-		850	880
Highland Gathering	-	-		-	520
Fabric Specific Donations	-	-		-	-
Flower Donations	-	-		-	300
Social	475	-		475	490
Sanctuary Donation	-	-		-	-
Tax Recovered on Gift Aid Donations	3,903	-		3,903	3,125
Tax Recovered on GASDS	2,862	-		2,862	
	33,650	1,280		34,930	32,706

4 Analysis of Other Income

Legacy	130			130	200
Funeral Fees	1,787			1,787	2,912
Wedding	250			250	-
Rental of premises Santuary and Church	25,321			25,321	26,764
Rental of St Ninian's Manse	-			-	-
Sale of assets	-			-	1,353
Grant	-			-	1,000
GT Consolidated Fabric Fund Interest	28,368			28,368	12,425
Investment Income	848			848	1,213
Duplicate invoice repaid	-			-	170
Receipts from General Trustees	362			362	-
Utility rebate/CoS returned GTG	6,557			6,557	763
Third Party Income	-	1,467		1,467	
	63,623	1,467	-	65,090	46,799
TOTAL INCOME	97,273	2,747	-	100,020	79,484

5 Analysis of Payments	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Costs generating funds					
Investment Managers' fees					
Offering envelopes	214			214	89
	214	-	-	214	89
Charitable activities					
Giving to Grow	32,230			32,230	28,258
Presbytery dues	1,458			1,458	1,098
Locum Costs	-			-	-
Interim moderator expenses	97			97	59
additional Ministry Team Costs	3,100			3,100	4,180
Fabric repairs & maintenance	7,133			7,133	5,446
Heat and light	8,226			8,226	8,313
Insurance & Licences	4,354			4,354	12,658
Church Water Rates	557			557	2,265
Church/Manse Equipment	-			-	8,268
Assistant Minster Expenses	240			240	89
Assistant Minster Travel Expenses	1,091			1,091	1,177
Organ & music	3,406			3,406	2,678
Printing,	200			200	53
Corby BC Euro Bin	338			338	596
Cleaning / Hygiene Materials	6,965			6,965	6,911
Church Flowers	301			301	231
Church Equipment	977			977	-
Worship	1,263			1,263	140
Pastoral	65			65	63
Mission	208			208	363
Social Club	138			138	10
Technology	2,585			2,585	380
Sunday Morning Fellowship	30			30	18
Manse Utility expenses	2,948			2,948	3,355
Phone/Website/ internet	633			633	578
Fund Raising Cost/Chairs	-			-	-
Messy Church	-	1,270		1,270	1,204
Highland Gathering	73			73	1,623
Manse Rental Expenses	-			-	-
Travel expenses Non Ministeer	217			217	380
General Trustees Loan	-			-	-
Other Minister expenses	349			-	-
Bank Charges	-			349	88
Third Party		1,465		1,465	-
	79,182	2,735	-	81,917	90,482

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025
Governance costs				
Independent examiner's fees	-			-
Other payments				
Purchase of assets				
Purchase of investments				
Expenditure Total	79,396	2,735	-	82,131

6 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 national stipend scale, which is related to years of service.

For the year under review £32,433 minimum stipend and the maximum stipend (in the 5th and subsequent years of service) £39,856

	2025	2024	
	£	£	
7 Collections for Third Parties			
Ekwendeni	732	730	
Food Bank	149	160	
Christian Aid	316	219	
Male Voice Choir	120	50	Gaza
Shoe Box	150	-	
TOTAL	1,467	1,159	

Third Party Accounts	B/bf	Income	Expediture	Balance
		£	£	£
Third part Charities b/f Ekwendeni	730	1,467	1,465	732

	£
Opening Balance 1st January 2025	81,988
Income	100,020
Expenditure	82,131
Balance 31st December 2025	99,877

APPENDIX

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

	£	£
CAPITAL ACCOUNT	2025	2024
Credit Balances held at 31 December at cost	472,296	513
Market Value of Balances at 31 December	473,571	751
REVENUE ACCOUNT		
Credit Balance at 31 December	20,464	
Temporary Account	-	524,204