Receipts and Payments

for the Year Ended 31 December 2025

for

East Caithness Church of Scotland

Congregation Number: 422322

Registered Charity Number: SC001291

East Caithness Church of Scotland
Reference and Administrative Information

Charity Name	East Caithness Church of Scotland		
Charity Registration Number	SC001291		
Congregation Reference Number	422322		
Contact Address	Mr Iain Maclean Strathallan Milton Wick KW1 5SR		Tel: 01955605757
Trustees			
Kirk Session:	Rev Linda Broadley (Interim Moderator)		
	Mrs A Alexander	Mrs J Coghill	Mr J Cormack
	Mr F Dunnett	Mr A Ella	Mrs M Foubister
	Mrs R Gwillim (resigned)		Mrs K Harper
	Mr M MacDonald	Mr J Mackay	Mrs Z Mackay
	Mr I A Maclean	Mr A Martin	Mrs L Sinclair
	Mr R Petersen	Mr D Risbridger	Mr G Watt
	Mr F Temple	Mrs M Thomson	
Elders (no longer trustees)	Mr D Bremner	Mrs B Ella	Ms J Georgeson
	Mrs E Henderson	Mr G Jackson	Mr T MacBeath
	Mrs R Mappin	Rev J McPhee	Ms M Miller
	Mrs B More	Mr K Palmer	Mrs P Message
Principal Office-bearers			
Minister	Vacant		
Locum	Rev Linda Broadley (Interim Moderator from 1/1/25)		
Session Clerk	Mr I A Maclean		
Depute Session Clerk and Roll Keepe	Mr A Martin		
Church Treasurer:	Mrs Lorraine Sinclair		
Guild Treasurer	Mrs Z Mackay		
Independent Examiner	John F Cormack B.Sc. (Hons) CA Victor T Fraser & Co Limited Chartered Accountants 3-4 Market Place Wick Caithness KW1 4LP		
Bankers	Bank of Scotland Bridge Street Wick Caithness KW1 4NG		

East Caithness Church of Scotland
Report of the Trustees
for the Year Ended 31 December 2025

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are 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

The congregation was formed on 1st January 2025 from 4 legacy congregations: Wick St Fergus, Parish of Latheron, Watten and Wick Pulteneytown and Thrumster. All elders from the 4 legacy congregations were invited to join the new Kirk Session.
The Kirk Session which meets six times a year is responsible for spiritual affairs of the church. These meetings are chaired by the minister, locum or interim moderator.
The Kirk Session appoints teams to manage property, finance, safeguarding, worship, Cafe Church, outreach.
The Guild meets monthly over the winter months.

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.

During the year under review, the church maintained a regular schedule of Sunday services, conducting a morning service each week in Lybster and Argyle Square, with an evening service every alternate Sunday in Argyle Square. The evening services were held in conjunction with the Baptist Church, with members of that congregation invited to participate.
On the last Sunday of each month, Cafe Church meets to discuss topical issues.
In addition, the church-affiliated groups—the Guild, JABOS, Biscuits and Blether, Friday Club, Growing Together, Superclub, The Forge, and Knit n Natter—convened regularly throughout the year. The church halls continued to be available for hire by external organisations.
The annual holiday club was held and the Outreach Group organised a set of events that were well attended.

East Caithness Church of Scotland
Report of the Trustees
for the Year Ended 31 December 2025

Achievements and Performance

Throughout the year, the congregation demonstrated a high level of activity and engagement. Numerous clubs and events were organised, reflecting robust participation across the church community. Much of the work this year involved bringing together the people of the 4 legacy congregations and setting up structures to support the new larger congregation as it moves forward.

During the year, the Outreach worker and team organised and ran several activities. The Outreach worker is a part time post and he also works as a parish assistant in a neighbouring partish.

Each month, a designated charity was selected and a donation table was established in the church foyer. Contributions received were subsequently forwarded to the relevant organisation, with details of these donations listed on the final page of this report.

Financial Review

Principal sources of income are as follows: Weekly Freewill Offering, Gift Aid Doantions, Open Plate Offerings and Other Donations. The union of the churches has resulted in the income being increased. To cover some of the expenditure we drew down £13,632 from the Consolidated Fabric Revenue Fund.

Reserves Policy

It is the Trustees' policy to hold reserves wherever possible although this does at times present challenges. At the year end the Church held unrestricted funds of £4,173 of which £2,538 is for the Guild and the remaining balance of £1,635 represents one month's expenditure going into 2026,400

The Church also held £31,400 of restricted funds. Miss Milne Fabric of £16,920, Golden Years £451, Bemevolent Fund £299, Flowers £277, Miss Milne Youth £1,039, Youth Support Deposit £5,580 and Consolidated Loan Fund of £6,834. They are for the purposes specified in note 7.

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 (as amended by the Charities Accounts (Scotland) Amendment Regulations 2010) 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,

Iain A Maclean (Session Clerk) Date 20th August 2026

Independent Examiner's Report to the Trustees of East Caithness Church of Scotland

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 6 to 9.

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 (as amended by the Charities Accounts (Scotland) Amendment Regulations 2010). 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:
   - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
   - the accounts do not accord with those records

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

John F Cormack B.Sc. (Hons) CA
The Institute of Chartered Accountants of Scotland

Victor T Fraser & Co Limited
Chartered Accountants
3-4 Market Place
Wick
Caithness
KW1 4LP

Date 23 September 2026

Statement of Receipts and Payments for the Year Ended 31 December 2025

All figures £

	Note	Unrestricted funds				Restricted funds										
		General fund	Guild fund	Sunday Club ordinary	**Sub-total**	Fabric fund	Youth fund	Golden Years	Mission fund	Minibus fund	Benev-olent fund	Consol-dated Loan Fund	Flowers	**Sub-total**	**Total 2025**	**Total 2024**
RECEIPTS																
Donations and Legacies	A	82558	567		83125	1050								1050	84175	60334
Activities for generating funds		6300			6300										6300	7932
Bank and deposit interest						105								105	105	332
Investment income						4848	1273							6121	6121	5883
Rental of premises		3810			3810										3810	2380
Grants		769			769										769	1774
Other receipts																4248
Transfers From Lybster			2120		2120							6834		6834	8954	
Transfer From Wick St Fergus		6133			6133										6133	
Receipts from General Trustees		13632			13632										13632	
		113202	2687		115889	6003	1273					6834		14110	129999	82883
PAYMENTS																
Costs of generating funds																229
Costs of charitable activities	B	141832	537		142369					2424				2424	144793	72812
Governance costs		1803			1803										1803	
		143635	537		144172					2424				2424	146596	73041
Surplus/deficit (-) before transfers		-30433	2150		-28283	6003	1273			-2424		6834		11686	-16597	9842
Transfers		25752			25752	-1224	-7068		-2134	-15326				-25752		
Surplus/deficit (-) after transfers		-4681	2150		-2531	4779	-5795		-2134	-17750		6834		-14066	-16597	9842
RECONCILIATION																
Balances of funds at commencement		6317	387		6704	12141	12414	451	2134	17750	299		277	45466	52170	42328
Balances of funds at close		1635	2537		4173	16920	6619	451			299	6834	277	31400	35573	52170
The above funds are represented by bank deposit and current accounts:																
General Fund account		1635			1635			451			299		277	1027	2662	17892
Sunday Club account																
Guild account			2538		2538										2538	387
Minibus (WECCCT) account																17628
Miss Milne Fabric account						16920								16920	16920	9367
Miss Milne Youth account							1039							1039	1039	1554
Youth Support Deposit							5580							5580	5580	5342
Consolidated Loan Fund												6834		6834	6834	
		1635	2538		4173	16920	6619	451			299	6834	277	31400	35573	52170

Notes to the Statement of Receipts and Payments for the Year Ended 31 December 2025

All figures £

	Note	Unrestricted funds				Restricted funds										
		General fund	Guild fund	Sunday Club ordinary	**Sub-total**	Fabric fund	Youth fund	Golden Years	Mission fund	Minibus fund	Benev-olent fund	Special Collection	Flowers	**Sub-total**	**Total 2025**	**Total 2024**
A	3	DONATIONS														
		Offerings and donations	63883	567		64450	1050							1050	65500	35467
		Tax recoveries	8761			8761									8761	13326
		Legacies	5969			5969									5969	
		Gift Day	3945			3945									3945	11540
			82558	567		83125	1050							1050	84175	60333
B	4	COSTS OF CHARITABLE ACTIVITIES														
		Giving to Grow	55793			55793									55793	25165
		Presbytery dues	2091			2091									2091	113
		Minister's expenses	5119			5119									5119	1037
		Pulpit Supply	115			115									115	
		Manse phone and broadband														28
		Locum	16928			16928									16928	8748
		Other staffing costs														742
		Equipment purchased	1067			1067									1067	
		Repairs and maintenance	15971			15971									15971	4376
		Manse council tax	3325			3325									3325	2790
		Heat and light	14377			14377									14377	5861
		Insurance	8619			8619									8619	3590
		Cost of activities	5503	537		6040									6040	3330
		Minibus operational costs	1464			1464					2424			2424	3888	9351
		Charitable donations														1387
		Advertising	977			977									977	1399
		Printing stationery and postage	1129			1129									1129	1431
		Equipment Rental														
		Household and cleaning	1993			1993									1993	928
		IT, website etc	3631			3631									3631	2272
		Other expenses	3731			3731									3731	264
			141832	537		142369					2424			2424	144793	72812

East Caithness Church of Scotland
Notes to the Statement of Receipts and Payments
For the Year Ended 31 December 2025

		2025	2024
			£
1	**INVESTMENT FUNDS**		
	The Miss Milne Youth Bequest, for the support of youth work of the church		
	1,725 Income Fund units, cost £15,025, market value at 31 December	19,648	19,078
	The Miss Milne Fabric Bequest, for the support of the fabric of the church		
	8,080 Income Fund units, cost £71,023, market value at 31 December	92,031	89,364
	Barbara Angus Fund, for the Watten senior citizens outing		
	3,700 Growth Fund units, cost £4,947, market value at 31 December	25,456	
	Sunday School, for the use of the Sunday School		
	970 Growth Fund units, cost £1,295, market value at 31 December	6,674	
	Fabric Fund, for the use of Fabric		
	410 Growth Fund units, cost £270, market value at 31 December	2,821	
	General Purposes, for General Use		
	3,770 Growth Fund units, cost £1,904, market value at 31 December	25,938	
2	**INCOME RECEIVABLE**		
	Gift Aid due from HMRC	-	8,761
	Income ourtstanding - Dec 2024	-	3,441
			12,202
3	**CREDITORS AND ACCRUALS**		
	Independent Examiners fee		
	Expenditure outstanding - Dec 2024	-	4292
			4,292
4	**TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**		
	Remuneration paid: Locum Fees	-	8,748
	Expenses paid to or on behalf of Trustees		
	Ministers & IM expenses		
	Manse utilities	-	968
	Manse council tax	-	2,790
	Minister's mileage and other expenses	-	573
	Rob Peterson - expenses	452	371
		452	4,702

During the year five trustees received reimbursement of expenses incurred totalling £3,289. No trustees received any payments during the year.

Anne Temple the wife of Frank Temple received reimbursement of expenses totalling £429.

5	**COLLECTIONS FOR THIRD PARTIES**		
	India Village (Dec 2025 £530 plus Coffee Bar £1470)	2,000	2,500
	Rotyal British Legion (Feb 2025)	727	455
	Scottish Bible Society		640
	Omega Task (Costa Rica April 2025)	421	1,625
	Earl Haig collection		113
	McCabe Trust (Palestine)		575
	Encompass Caithness		515
	FEBA		531
	Christian Aid (Sudan May 2025)	722	676
	Christian Aid	50	
	Foodbank	70	
	World Day of Prayer	80	
	Minister's Collection - Andrew Barrie		885
	Blythswood (Oct 2025)	644	
	SOLAS (Aug 2025)	453	
	Refuel (June 2025)	929	
	Barnabas Aid (March 2025)	756	
	Scripture Union (Jan 2025)	535	
		7,387	8,515

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. Minister's stipends are paid in accordance with nationally agreed levels. Minimum Stipend - £32,433; Maximum Stipend in 5th and subsequent years of service - £39,856.

East Caithness Church of Scotland
Notes to the Statement of Receipts and Payments
For the Year Ended 31 December 2025

7 Purposes of Restricted Funds

Miss Milne Fabric: This fund is for the maintenance of the Church properties.
Miss Milne Youth: This fund is for the use of the young people.
Golden Years: This fund is to be used for the Golden years
Benevolent Fund: This fund is to used as described.
Flowers: This fund is used for flowers.
Youth Support Deposit: This is for the youth of the church
Consolidated Loan Fund: This can be used for General Purposes.

The Statement of Receipts and Payments on pages 6 and 7 and notes on page 8 and 9 were approved by the trustees and

Iain A Maclean (Session Clerk) Date 20th August 2026

Lorraine Sinclair

Lorraine Sinclair (Treasurer) Date 20th August 2026

APPENDIX

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

	2025	2024
CAPITAL ACCOUNT	£	£
Credit Balances held at 31 December at cost	294,647	0
Market Value of Balances at 31 December	0	0
REVENUE ACCOUNT		
Credit Balance at 31 December	12,879	0
TEMPORARY ACCOUNT		
Credit Balance at 31 December	248,364	0