REGISTERED CHARITY NUMBER: SC008819
CONGREGATIONAL NUMBER: 331964

Report of the Trustees and

Unaudited Financial Statements

for the Year Ended 31 December 2025

for

Ellon Parish Church

SBP
Accountants
27 Finlayson Street
Fraserburgh
Aberdeenshire
AB43 9JQ

Ellon Parish Church

Contents of the Financial Statements
for the Year Ended 31 December 2025

Ellon Parish Church

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

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. Full details of the Church's activities can be found on its website: www.ellonparishchurch.co.uk.

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.

ACHIEVEMENTS AND PERFORMANCE

Ellon Parish Church has continued to operate under its mission statement of Meaningful Faith, Meaningful Community, Meaningful Witness. The team structure, with delegated responsibilities from the Kirk Session, continues to underpin the practical running of the congregation.

The primary focus for the year has been the launch and early implementation of the congregation's 3-year plan, New Light. Following its development in the previous year, this plan was formally introduced to the congregation, with teams beginning to take ownership of the identified aims. While progress has been made in discussion and initial activity, the embedding of the plan across the wider congregation remains at an early stage. Encouragingly, some specific areas have seen positive development, particularly the strengthening of welcome and hospitality through the creation of a volunteer handbook, the establishment of Life Groups following Alpha, and emerging insights into how best to engage different groups within the congregation, including a broadening understanding of how people engage with faith and discipleship. Initial conversations have also taken place around accessibility, with growing awareness of how the church can better welcome and include those with disabilities.

Worship and spiritual life have remained stable, with attendance holding consistent over the year. A ministerial student placement has brought a new dimension to worship and leadership, alongside increased participation from members of the congregation. Three Life Groups are now established and form an important part of the church's discipleship offering, with many participants continuing on from Alpha. In addition, a prayer ministry team and dedicated prayer space following services have been introduced and are being used regularly.

Work among children and young people has continued steadily, with participation remaining broadly consistent. Kirk Fest was again a significant highlight, with strong engagement not only in the Questers Holiday Club but also in the wider programme of church and community activities, including a well-attended ceilidh. Regular activities continue to provide an important point of connection, even where numerical growth is gradual.

The Kirk Centre Community Larder, Shop and Café continue to play a central role in the church's community engagement. Demand for these services has increased, supported by a team of over 30 volunteers. While the scale of this work presents ongoing challenges in terms of staffing and volunteer capacity, it continues to provide meaningful points of contact, with some individuals connecting more fully with the life of the church. Additional community engagement has included partnership with 'Jingle and Mingle' in a Christmas Day lunch, alongside continued involvement in local events such as the Ellon Gala, Christmas Lights Switch-On, and the pedal car race. The Bereavement Journey has run again this year and the Beer and Carols event was also well supported.

The congregation continues to benefit from the commitment of a core group of volunteers; however, the year has highlighted increasing pressure in this area. A relatively small number of individuals continue to carry a significant proportion of the responsibility for the organisation and delivery of church life. Alongside this, the impact of ill health and an ageing leadership cohort has been felt. While positive steps have been taken, such as the development of the volunteer handbook, volunteer recruitment, support, and succession planning remain key priorities. Ensuring that responsibility is more widely shared across the congregation will be essential for the long-term sustainability of current activities and for enabling future growth.

No significant developments have taken place in relation to the church buildings during the year, although awareness of accessibility issues has increased. Initial conversations have taken place, particularly in relation to ensuring that the buildings are more welcoming and usable for those with disabilities, and this is expected to be an area for further consideration.

The congregation has continued its relationship with Belhelvie Parish Church, although opportunities for deeper collaboration have been limited during the current vacancy. Some ecumenical engagement has taken place, including joint activities at Easter and a Christmas initiative with Scripture Union.

Overall, the year has been one of consolidation. While there are clear signs of vitality, including new connections, stable attendance, and developing areas of ministry, this has been balanced by the ongoing challenge of sustaining activity with limited volunteer capacity and increasing operational demands.

Looking ahead, priorities include strengthening leadership and discipleship through participation in Learning Communities, addressing financial sustainability, and ensuring that key operational areas (including administration, property, and governance) are supported effectively. Central to this will be the continued development of a broader and more sustainable base of volunteers and leaders. This is intended to provide a more secure foundation from which the congregation can continue to develop its missional and discipleship activity.

FINANCIAL REVIEW
The principal source of income is from freewill offerings which totalled £135,683 for the year (2024: £120,396). Overall income was £281,141 against total expenditure of £256,427 giving a surplus for the year of £24,714. During the year it was deemed that the Consolidated Fabric Funds were not to form part of the congregation's statutory annual accounts and therefore was removed from the accounts with a loss of £33,672 being reported resulting in an overall net deficit of £8,958 compared to a deficit of £16,158 in 2024.

The overall value of funds closed at £1,868,131 of which £57,038 comprised bank and cash balances.

Reserves Policy
The charity trustees have considered the reserves required and have taken into account their current and future liabilities. No specific policy is currently in place, but sufficient funds are always maintained to meet the day to day operating requirements of the church. Cash balances held at the year-end provides cover for approximately 3 months' worth of normal operating expenditure.

FUTURE PLANS
Our main plan for 2026 is to develop and start working on the objectives from our 3 year plan.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

The trustees who served during the period from 1 January 2025 to the date the financial statements were approved are included in the legal and administrative information.

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 the Presbytery. The Kirk Session can delegate various activities to be carried out or developed by the teams (which meet at least every two months). The Kirk Session which meets several times a year is responsible for the spiritual and temporal affairs within the church

Risk management
Although the Trustees have not discussed the risks specifically this year, however, the risks for this year are the same as previous years, with the pandemic and it's effects a continuing risk factor.

The trustees' have felt the risks to be:
the ageing congregation
the need to increase our income
the need to reduce expenditure
the overall reduction in giving
the increasing costs involved in the upkeep of our buildings
the reduction in rental income generated by the let of the Kirk Centre rooms
the changing nature of the lets
renewed competition in the town.
The effects of the Presbytery Plan

The Kirk Session and Stewardship Team are fully aware of the above concerns and have considered the charity's financial requirements and are making plans to mitigate the risks noted.

Ellon Parish Church

Report of the Trustees
for the Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC008819

Principal address
18 Craigpark Place
Ellon
Aberdeenshire
AB41 9FG

Ellon Parish Church

Report of the Trustees
for the Year Ended 31 December 2025

Ellon Parish Church

Report of the Trustees
for the Year Ended 31 December 2025

Independent Examiner
Ronnie Birnie FCCA
SBP
Accountants
27 Finlayson Street
Fraserburgh
Aberdeenshire
AB43 9JQ

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

The law applicable to charities in Scotland requires 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:

o select suitable accounting policies and then apply them consistently;
o observe the method and principles in the applicable Charities SORP;
o make judgments and estimates that are reasonable and prudent;
o state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
o 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 congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the board of trustees on 14 May 2026 and signed on its behalf by:

Mr A J S Bruce - Trustee

Independent Examiner's Report to the Trustees of
Ellon Parish Church

I report on the accounts for the year ended 31 December 2025 set out on pages eight to seventeen.

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 (as amended). The charity's 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 of the 2006 Accounts Regulations

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.

Ronnie Birnie FCCA
The Association of Chartered Certified Accountants

SBP
Accountants
27 Finlayson Street
Fraserburgh
Aberdeenshire
AB43 9JQ

14 May 2026

Ellon Parish Church

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**194,442**	-	**194,442**	159,914
Charitable activities					
Charitable activities		**34,001**	-	**34,001**	22,705
Other trading activities	2	**27,518**	-	**27,518**	19,147
Investment income	3	**180**	-	**180**	1,897
Other income		-	**25,000**	**25,000**	-
Total		**256,141**	**25,000**	**281,141**	203,663
EXPENDITURE ON					
Charitable activities					
Charitable activities		**252,637**	-	**252,637**	216,529
Other		**3,790**	-	**3,790**	3,919
Total		**256,427**	-	**256,427**	220,448
Net gains/(losses) on investments		**(33,672)**	-	**(33,672)**	627
NET INCOME/(EXPENDITURE)		**(33,958)**	**25,000**	**(8,958)**	(16,158)
Transfers between funds	12	**25,000**	**(25,000)**	-	-
Net movement in funds		**(8,958)**	-	**(8,958)**	(16,158)
RECONCILIATION OF FUNDS					
Total funds brought forward		**1,875,650**	**1,439**	**1,877,089**	1,893,247
TOTAL FUNDS CARRIED FORWARD		**1,866,692**	**1,439**	**1,868,131**	1,877,089

The notes form part of these financial statements

Ellon Parish Church

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	31.12.25 Total funds £	31.12.24 Total funds £
FIXED ASSETS					
Tangible assets	7	**1,795,458**	-	**1,795,458**	1,766,729
Investments	8	**7,843**	-	**7,843**	41,515
		1,803,301	-	**1,803,301**	1,808,244
CURRENT ASSETS					
Stocks	9	**450**	-	**450**	200
Debtors	10	**14,935**	-	**14,935**	27,138
Cash at bank		**55,599**	**1,439**	**57,038**	50,193
		70,984	**1,439**	**72,423**	77,531
CREDITORS					
Amounts falling due within one year	11	**(7,593)**	-	**(7,593)**	(8,686)
NET CURRENT ASSETS		**63,391**	**1,439**	**64,830**	68,845
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,866,692**	**1,439**	**1,868,131**	1,877,089
NET ASSETS		**1,866,692**	**1,439**	**1,868,131**	1,877,089
FUNDS	12				
Unrestricted funds				**1,866,692**	1,875,650
Restricted funds				**1,439**	1,439
TOTAL FUNDS				**1,868,131**	1,877,089

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2026 and were signed on its behalf by:

Mr A J S Bruce - Trustee

Mary W Paterson

Mrs M Paterson - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
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), issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The accounts have been prepared in accordance with the requirements of FRS102.

The accounts have been prepared in UK £ sterling.

Going Concern
The Trustees have considered the overall financial position of the church and are of the view that there are no material uncertainties about the church's ability to continue for the next twelve months and for the foreseeable future and, on this basis, the accounts have been prepared on a going concern basis

Incoming resources
Recognition of incoming resources
Income is recognised when the church has entitlement to the funds, any performance conditions are 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.

Incoming resources with related expenditure
Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

Grants and donations
Grants and donations are only included in the Statement of Financial Activities when the church has unconditional entitlements to the resources.

Tax reclaims on donations and gifts
Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Contractual income and performance related grants
This is only included in the Statement of Financial Activities once the related goods or services have been delivered.

Voluntary help and Gifts in kind
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the Church are included in the Statement of Financial Activities as incoming resources when receivable.

Interest receivable and investment income
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.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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1. ACCOUNTING POLICIES - continued

Tangible 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 costing in excess of £2,500 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. No depreciation is charged on the property on the basis that the estimated residual value of the property is not considered to be significantly different from the carrying value of the asset and therefore the depreciation charge and the accumulated depreciation are not material although, due to the nature of the properties, the trustees do not believe that a reliable market valuation is possible.

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, as follows:

Freehold buildings:	Nil
Leasehold improvements	3 years
Plant and machinery	5 years

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.

Stocks
Stocks are valued at the lower of cost and net realisable value

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

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.

Retirement benefit schemes
The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to the statement of financial activities in respect of defined contribution schemes was £845 (2024 £650).

continued...

2. OTHER TRADING ACTIVITIES

	31.12.25	31.12.24
	£	£
Rent received	**27,518**	19,147

3. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	-	1,705
Bank interest received	**26**	38
Dividends received	**154**	154
	180	1,897

4. TRUSTEES' REMUNERATION AND BENEFITS

During the financial year, the trustee, Mrs Edith Walker, was paid a total of £16,063 (2024: £14,746) in respect of remuneration.

Trustees' expenses

During the financial year, eight trustees received reimbursement of day to day expenses, totalling £2,737 (2024 - £2,209). All of these costs were incurred on behalf of the Church.

During the financial year expenses reimbursements were made to Nicola Bruce, wife of trustee Rev Alastair J.S. Bruce, totalling £9,385 (2024 - £10.352).

All payments to trustees are permitted by the charity's constitution.

5. STAFF COSTS

The average number of employees during the year, calculated on the basis of a head count was 3 (2024: 3)

All Church of Scotland congregations contribute to the National Stipend Fund which the costs of all minister's 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 the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856. No employee earned over £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,914	-	159,914
Charitable activities			
Charitable activities	22,705	-	22,705
Other trading activities	19,147	-	19,147
Investment income	1,897	-	1,897
Total	203,663	-	203,663

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Charitable activities	216,529	-	216,529
Other	3,919	-	3,919
Total	220,448	-	220,448
Net gains on investments	627	-	627
NET INCOME/(EXPENDITURE)	(16,158)	-	(16,158)
Transfers between funds	(5)	5	-
Net movement in funds	(16,163)	5	(16,158)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,891,813	1,434	1,893,247
TOTAL FUNDS CARRIED FORWARD	1,875,650	1,439	1,877,089

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2025	**1,753,650**	**300,835**	**79,670**	**2,134,155**
Additions	-	**6,341**	**37,514**	**43,855**
Disposals	-	**(6,616)**	-	**(6,616)**
At 31 December 2025	**1,753,650**	**300,560**	**117,184**	**2,171,394**
DEPRECIATION				
At 1 January 2025	-	**300,095**	**67,331**	**367,426**
Charge for year	-	**2,457**	**12,669**	**15,126**
Eliminated on disposal	-	**(6,616)**	-	**(6,616)**
At 31 December 2025	-	**295,936**	**80,000**	**375,936**
NET BOOK VALUE				
At 31 December 2025	**1,753,650**	**4,624**	**37,184**	**1,795,458**
At 31 December 2024	1,753,650	740	12,339	1,766,729

continued...

8. FIXED ASSET INVESTMENTS

	Growth fund £
MARKET VALUE	
At 1 January 2025	**41,515**
Unrealised gain/(loss)	**570**
At 31 December 2025	**42,085**
PROVISIONS	
Reclassification/transfer	**34,242**
NET BOOK VALUE	
At 31 December 2025	**7,843**
At 31 December 2024	41,515

There were no investment assets outside the UK.

As per The Church of Scotland it was deemed that the Consolidated Fabric Funds do not form part of the congregation's statutory annual accounts and therefore the reclassification/transfer noted above of £34,242 is to remove these funds from the annual accounts.

9. STOCKS

	31.12.25	31.12.24
	£	£
Stocks	**450**	200

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Other debtors	**9,110**	25,263
Prepayments	**5,825**	1,875
	14,935	27,138

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	-	567
Taxation and social security	-	158
Other creditors	7,593	7,961
	7,593	8,686

12. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	122,233	(33,958)	24,995	113,270
Hall fund	1,750,000	-	-	1,750,000
Hall development	3,417	-	5	3,422
	1,875,650	(33,958)	25,000	1,866,692
Restricted funds				
Library fund	1,439	-	-	1,439
AV installation	-	25,000	(25,000)	-
	1,439	25,000	(25,000)	1,439
TOTAL FUNDS	1,877,089	(8,958)	-	1,868,131

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	256,141	(256,427)	(33,672)	(33,958)
Restricted funds				
AV installation	25,000	-	-	25,000
TOTAL FUNDS	281,141	(256,427)	(33,672)	(8,958)

continued...

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	138,396	(16,158)	(5)	122,233
Hall fund	1,750,000	-	-	1,750,000
Hall development	3,417	-	-	3,417
	1,891,813	(16,158)	(5)	1,875,650
Restricted funds				
Library fund	1,434	-	5	1,439
TOTAL FUNDS	1,893,247	(16,158)	-	1,877,089

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	203,663	(220,448)	627	(16,158)
TOTAL FUNDS	203,663	(220,448)	627	(16,158)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds				
General fund	138,396	(50,116)	24,990	113,270
Hall fund	1,750,000	-	-	1,750,000
Hall development	3,417	-	5	3,422
	1,891,813	(50,116)	24,995	1,866,692
Restricted funds				
Library fund	1,434	-	5	1,439
AV installation	-	25,000	(25,000)	-
	1,434	25,000	(24,995)	1,439
TOTAL FUNDS	1,893,247	(25,116)	-	1,868,131

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	459,804	(476,875)	(33,045)	(50,116)
Restricted funds				
AV installation	25,000	-	-	25,000
TOTAL FUNDS	484,804	(476,875)	(33,045)	(25,116)

Purpose of funds
Restricted funds:

Library fund is for the purchase of books for people to read in the Church.
AV Installation is a fund for the installation of an AV system which was installed during the financial year. As the specific purpose of the restriction was fulfilled the funds were transferred to the the general unrestricted fund.

Unrestricted funds:

Hall fund is to reflect the Hall at estimated current value.
Hall development is a historic fund relation to the refurbishment and extension of the Hall.. The project was completed a number of years ago, with a balance of £3,422 remaining in the Hall Extension Fund bank account.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

Ellon Parish Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25	31.12.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**23,752**	15,023
Gift aid	**30,989**	21,737
Church offerings	**135,683**	120,396
Parish assistant funds	**1,080**	1,260
Other income	**2,578**	1,138
Funds for refurbishment	**360**	360
	194,442	159,914
Other trading activities		
Rent received	**27,518**	19,147
Investment income		
Deposit account interest	-	1,705
Bank interest received	**26**	38
Dividends received	**154**	154
	180	1,897
Charitable activities		
Weddings & funerals	**5,620**	5,330
Fundraising	**3,671**	6,434
DVD's, recipe books & online s	**141**	54
Cafe & shop larder sales	**24,569**	10,887
	34,001	22,705
Other income		
Transfer from consolidated fab fund - capital	**15,000**	-
Grant received	**10,000**	-
	25,000	-
Total incoming resources	**281,141**	203,663
EXPENDITURE		
Charitable activities		
Trustees' salaries	**41,907**	36,975
Rent, rates & insurance	**11,812**	10,210
Light and heat	**25,693**	25,150
Telephone	**3,122**	3,849
Postage and stationery	**3,702**	5,485
Ministry & mission	**103,626**	83,721
Sundries	**11,457**	9,300
Carried forward	**201,319**	174,690

This page does not form part of the statutory financial statements

Ellon Parish Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
Charitable activities		
Brought forward	**201,319**	174,690
Repairs & maintenance	**18,710**	15,354
Shop/cafe/larder expenses	**16,023**	12,339
Organ & music	**-**	359
Improvements to property	**2,457**	364
Plant and machinery	**12,669**	5,166
Donations paid	**1,459**	8,257
	252,637	216,529
Other		
Investment admin costs	-	150
Support costs		
Governance costs		
Accountancy	**3,790**	3,769
Total resources expended	**256,427**	220,448
Net income/(expenditure)	**24,714**	(16,785)

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