

Errol Parish Church

Receipts and Payments Accounts

YEAR ENDED 31 DECEMBER 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2,025	2025	2025	2024
	Notes	£	£	£	£	£
1 Receipts						
Donations		32,770	9,902	0	42,672	38,395
Legacies		0	0	0	0	0
Activities for Generating Funds		0	3,509	0	3,509	3,935
Bank & Deposit Interest	1	695	0	0	695	20,854
Investment Income	1	103	0	644	747	1,195
Other Receipts	2	6,789	0	0	6,789	577
		40,357	13,411	644	54,412	64,956
Receipts (cont'd)						
Grants Received		0	2,898	0	2,898	2,770
Receipts from General Truste	3	9,427	0	0	9,427	0
Other Receipts	4	0	0	0	0	10,989
		9,427	2,898	0	12,325	13,759
Total Receipts		49,784	16,309	644	66,737	78,715
2 Payments						
Cost of generating Funds		0	120	0	120	0
Charitable activities		53,812	7,266	1,715	62,793	79,076
Governance costs		0	0	0	0	1,728
Other Payments		0	0	0	0	577
Total Payments		53,812	7,386	1,715	62,913	81,381
Excess of Receipts over Payments						
for the year before transfers		-4,028	8,923	-1,071	3,824	-2,666

Notes to the Accounts

- 1 2024 figures include interest and investment income from Consolidated Fabric Fund held by Church of Scotland which we have been instructed not to include in our accounts just in the Accounts Appendix.
- 2 VAT claimed back from pinnacle repairs in Autumn 2024
- 3 Money claimed from Consolidated Fabric Fund Revenue to General Account for Insurance costs & Energy (2024)
- 4 2024 figure includes telephone mast payment plus refund from 2023 – In 2025 we did not received a mast payment but have been told that we should receive two payments during 2026

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
3 Analysis of Donations					
WFO/Deeds Non Gift Aid	2,321	0	0	2,321	1,823
Gift Aid Donations	17,974	250	0	18,224	19,262
Tax Recovered on G.A. Donations	6,773	0	0	6,773	7,137
Ordinary Offerings	4,148	0	0	4,148	4,741
Other Offerings, Donations, etc	1,554	9,652	0	11,206	5,432
Total Donations	32,770	9,902	0	42,672	38,395
4 Analysis of Payments					
Costs of Generating Funds					
Investment Managers' Fees	0	0	0	0	0
5 Charitable Activities					
Giving to Grow	31,474	0	0	31,474	16,906
Locally Funded Post	1,102	0	0	1,102	0
Presbytery Dues	743	0	0	743	827
Minister's Expenses	46	0	0	46	0
Pulpit Supply	524	0	0	524	1,093
Organist Costs	3,920	0	0	3,920	3,997
Heating & Lighting Church	4,505	0	0	4,505	5,271
Insurance	4,644	0	0	4,644	4,156
Fabric Repairs and Maintenance	4,168	0	0	4,168	43,291
Printing, Stationery & Postages	279	0	0	279	416
Liberty Accounts	186	0	0	186	62
Bank Charges	52	84	0	136	0
Sponsored Child	0	0	0	0	209
Transfer from Sp. Child to Gen acc.	0	0	0	0	577
Other Expenses	<u>2,168</u>	<u>7,302</u>	<u>1,715</u>	<u>11,185</u>	4,576
	53,812	7,386	1,715	62,913	81,381
Total Payments	53,812	7,386	1,715	62,913	81,381

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 funds. 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.

Statement of Balances

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
	Note	*Restated	**Restated			
Bank & Deposit Balances						
Bank & deposit balances brought forward	1	99,202	12,264	3,329	114,795	158,508
Movement in year:						
Excess of receipts over payments for the year		-4,028	8,923	-1,071	3,824	-2,666
Bank & deposit balances carried forward		95,174	21,187	2,258	118,619	194,310
Investments at Market Value		5,229	0	12,233	17,462	16,202
Gift Aid Recoverable		6,116	440	0	6,556	6,816
Total Assets		106,519	21,627	14,491	142,637	217,328

1 Bank accounts reorganised due to changes in GtoG calculations and therefore we reorganised our accounts

* Fabric/Revive account of £10,685.58 split into Fabric funds (unrestricted) £6,642.54 and Revive £4,063.04 (restricted) Revive part of account moved from Unrestricted Column therefore Unrestricted total equals £103,798 - £4,063 = £99,735 - also minus £532.66 transferred to Sponsored Child Fund in Restricted Account which had been in General Account temporarily. Therefore final total = equals £99,735 - £532.66 = £99,202.34

** We had previously included Consolidated Fabric Fund Revenue in our Accounts but have been instructed that this should not be included here. Therefore total Restricted Funds equals £84,651 - £76,982 (CFF) = £7,669 plus £4,063 from Revive And £532.66 Sponsored Child. Final total equals £7,669 + £4,063.04 + 532.66 = £12,264

The accounts were approved by the Kirk Session on.....

For and on behalf of the Kirk Session

_____ Session Clerk

_____ Treasurer

	2025	2024
6 Collections for Third Parties	£	£
Erskine Home	332	57
CHAS (Rachel House)	504	352
CATH	204	0
Christian Aid	820 *	630 *
Poppyscotland	<u>1,404 **</u>	<u>1,375 **</u>
Total	3,264	2,414

* Raised from Soup Lunch, Big Brekkie donations and online donations, paid directly to Christian Aid

** Raised from collection cans in church, shops and businesses and some door to door collections, paid directly to Poppy Scotland

7 Investments	2025	2024
Cost of Investments	12,835	12,835
Market Value of Investments	17462	16,727

	2025	2024
8 Fundraising Events		
Burns Night	248	492
Marmalade	85	110
Quiz nights	847	646
Spring Fete	1,110	1004
Band Night	0	200
Autumn Fete	<u>1048</u>	<u>1483</u>
	3338	3935

	2025	2024
9 Revive Funds		
Income	£	£
Revive Donations	3,741	2,323
Coffee After Worship	733	813
Grants/Transfers	<u>2,898</u>	<u>2,770</u>
	7,373	5,906

	2025	2024
Expenditure	£	£
Village Hall Payments	1,235	600
Bank charges	84	0
Revive/Warm Spaces/Welcome	<u>2,989</u>	<u>1,290</u>
	4,307	1,890

Excess Income (Expenditure)	3,065	4,016
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Errol Parish Church

1 Notes to the Accounts

Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred as follows -

Rev. Marc Bircham – Travel expenses £46

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

						Notes
2 Movements in Fund		01-Jan 2025 £	Receipts	Payments £	Transfers £	31-Dec 2025 £
Unrestricted Funds						
General Fund	*	39,747	42,300	49,644		32,403
Designated Fabric Funds	**	59,455	7,484	4,168	0	62,771
		99,202	49,784	53,812	0	95,174
Restricted Funds						
Revive Fund		4,063	7,373	4,307	0	7,128
Youth Education Fund		2,112	263	314	0	2,061
Hamilton Bequest for Organ		4,217	0	0	0	4,217
Clock Maintenance Fun		1,243	2,860	2,236	0	1,867
Flower Fund		97	0	0	0	97
Sponsored Child Account		533	325	409		449
Refurbishment Fund		0	5,489	120	0	5,369
		12,264	16,309	7,386	0	21,187
Endowment Funds						
Benevolent Fund		3,329	644	1,715	0	2,258
Total Funds		114,795	66,737	62,913	0	118,619

* Restated due to £532.66 of balance at end of 2024 belonging to Sponsored Child Account . Correct total in General Fund should be £40,279.87 minus £532.66 = £39,747.21

**Restated due to changes in our Bank Accounts as some money in one of our accounts was funding for our weekly Revive community lunch with any profits used for fabric. We had previously included it in our Fabric figures but since fabric now counts in calculations for GtoG we have rearranged our accounts so that they are clearly separate. £4,063.04 was left in Revive Fund as we had £2,063.04 left from P&K Warm Welcome grant plus £2,000 which is approximately 6 months running costs for our community lunch leaving £6,642.54 for Fabric.
Total 31/12/2024 was £63,518 minus £4,063.04 = £59,454.71

Purposes of Designated Funds

Fabric Funds: The Trustees have set aside funds for the maintenance of the church.

Purposes of Restricted Funds

Revive Fund – used to provide a Community Lunch, Food Larder and other activities for people in our community

Clock Maintenance Fund: This is a fund to pay for the maintenance of the clock in the Church tower.

Hamilton Bequest: This fund is used to pay for the maintenance and repair of the Church Organ

Flower Fund Account: Funds in this account are used to send flowers to those who are ill or in hospital.

Youth Education Fund: This is a fund to pay for materials for work with the young people & their families

Sponsored Child Account: Errol Church sponsor a child through CompassionUK

Purposes of Endowment Funds

Benevolent Fund: Income from this fund is used to provide financial assistance to people in the parish.

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

APPENDIX

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	£356,973.51	£356,973.51
Market Value of Balances at 31 December	£363,675.23	£361,922.69
REVENUE ACCOUNT		
Credit Balance at 31 December	£86,398.84	£76,981.82

Notes

1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.
2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.
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