

Evie and Rendall Church of Scotland

Year ending 31st December 2025

Congregation No: 452393

Charity No: SC016806

Reference and Administrative Information

Charity Name: Evie and Rendall Church of Scotland

Charity Registration Number: SC016806

Congregation Reference No: 452393

Contact Address: Mrs E Moar
Lettally
Firth
Orkney
KW17 2PA

Trustees

Rev Iain MacDonald (Interim Moderator)
Eileen J Fraser
Elma Moar
Olga M Brown
Cecilia Heddle
Alan Steele

Principal Office-bearers

Interim Moderator: Rev Iain MacDonald

Session Clerk: Eileen J Fraser
Church Treasurer: Elma J J Moar

Independent Examiner

Patricia Matson
Dale,
Costa
Evie
Orkney KW17 2NL

Bankers

Bank of Scotland,
56 Albert Street
Kirkwall
Orkney
KW15 1HJ

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of 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

The Kirk Session is responsible for spiritual and temporal affairs within the Church and is moderated by the minister, meeting as often as necessary. Certain responsibilities are delegated to others with the necessary skills and experience, but always under the oversight of the Kirk Session.

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.

Evie and Rendall Church is a united Congregation

Being founded on the word of God, the congregation seeks to be spiritually active in leadership and membership, caring for each other through fellowship; and rejoicing in the love of God, reaching out to the wider community in response to their spiritual and practical needs. The congregation also aims to be friendly, alive and extending, with its structure and building meeting the needs of a go-ahead church and its work in the community, aiming to reach all for Christ.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

Evie and Rendall Church holds worship services every Sunday along with Firth Church. Services alternate weekly between Hackland Church, Rendall, and Firth Church. This has been taking place since September 2024, when the Locum Minister went away. Services have been led, sometimes by visiting preachers and sometimes by the Worship Group, made up of members from both Congregations. This has been working very well and seems to have brought new life and encouragement to both Congregations.

Community Services were held in the Rendall Community Centre at Remembrance and Christmas this Year again.

Worship Services at Smiddybrae House, Residential Care Home, are held four or five times a Year, led jointly by Evie, Rendall and Firth.

Fortnightly Bible Studies are held in the homes of those who attend. This has been very well attended again, throughout the Year.

During term-time there is a weekly after-school club for Evie & Rendall primary school children held in Hackland Church, Rendall. The weekly attendance has been very encouraging throughout the Year. A Beach Clean and Picnic was held for the children of After School Club in June and a Party at Christmas. The children performed a Nativity at the Community Carol Service in the Community Centre in early December.

Fundraising Activities during the Year were a Soup and Sandwich Lunch, for Malawi, and Cream Teas, for MAF. The Annual Harvest newsletter with a Harvest Offering Envelope was hand delivered, or posted, to all Parishioners, with Postage costs being met by all who normally deliver them. There was a good response to this Offering again and realised £1263.

Financial Review

The principal source of income is from Weekly Offerings, Gift Aid Donations and Tax reclaimed. Weekly Offerings were down by 15% and Gift Aid Donations were very similar to last year.

Gift Aid Tax of £5106 was claimed for 2024 and 2025 before the end of this Year.

Expenditure.

Heating costs were down by 28% on last year, partly by negotiating a better rate, and partly by leaving slightly less heating on during the week.

The Glebe Account had a Surplus of £8,787 for the Year. No maintenance was needed this year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the end of the Year Evie and Rendall Church held unrestricted cash funds of £192,733. This represents more than six month's expenditure plus an additional amount for any unexpected expenditure.

Trustees’ Annual Report (cont)
Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 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,

Eileen J Fraser

Mrs Eileen J Fraser

Session Clerk

Date 12th March 2026.....

Rendall Church
SC016806

Independent Examiner's Report to the Trustees of Evie and Rendall Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 1 to 10

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

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

Name: Mrs Patricia Matson

Address: Dale, Costa, Evie, Orkney KW17 2NL

P. Matson

Date ... 19th March 2026

Evie and Rendall Parish Church
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
<u>Receipts</u>	<u>Note 3</u>	£	£	£	£	£
Donations		12855			12855	8904
Legacies						
Activities for Generating Funds		1263			1263	1623
Bank & Deposit interest		47			47	16
Investment income		2083			2083	1758
		16248			16248	12301
Rental of premises						
Glebe Receipts		16365			16365	15752
OIC Grant for After School Club		500			500	
Other Receipts -						
<u>Total Receipts</u>		33113			33113	28053
<u>Payments</u>	<u>Note 4</u>					
Costs of generating funds						
Charitable activities		23586			23586	37533
Glebe Payments		7578			7578	8876
Other Payments						
<u>Total Payments</u>		31164			31164	46409
Excess of Receipts over Payments for the year before transfers		1949			1949	(18356)
Transfers from Revenue Acc.						
Excess of Receipts over Payments for the year		1949			1949	(18356)

Evie and Rendall Parish
Church
Statement of Balances

At 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2025 £	Total 2024 £
	2.					
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		97,755			97755	116,111
Movement in Year:						
Excess of Receipts over Payments		1949			1949	(18356)
Transfer to Hackland Cottage A/C		93,029			93029	
Bank & deposit balances carried forward		<u>192,733</u>			<u>192,733</u>	<u>97,755</u>
<u>Investments at market value</u>						
2353 units in Cof S Income & Growth Fund(cost £ 9009)R					<u>16,617</u>	<u>15,456</u>
5826 units in Growth Fund Evie (cost £7361)					<u>40,083</u>	<u>37,170</u>
<u>Assets</u>						
Gift Aid Receivable						
<u>Liabilities</u>						
Cost of repair not yet billed						

The accounts were approved by the Kirk Session and Financial Board on: - Date ... 12th March 2026

For and on behalf of the Kirk Session and Financial Board

Eileen J Fraser

-----Session Clerk

Elma J J Moar

-----Treasurer

Evie and Rendall Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration during the year

No other 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.

Movements in Funds

Note 2.	At 1 January				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
	£	£	£	£	£
Unrestricted funds					
General Fund	2009	16701	23586	+8009	3133
Designated Fabric Fund	100				100
C of S Deposit Fund	663	47			710
Hackland Cottage Account	0			93029	93029
	<u>2,772</u>	<u>16,748</u>	<u>23,586</u>	<u>101,038</u>	<u>96,972</u>
C of S Deposit Fund E	11744				11744
Glebe Fund (April 22 nd)	83239	16365	7578	-8009	84017
	<u>97,755</u>	<u>33,113</u>	<u>31,164</u>	<u>93,029</u>	<u>192,733</u>
Restricted funds					
Endowment funds					
Total funds	<u>97,755</u>	<u>33,113</u>	<u>31,164</u>	<u>93,029</u>	<u>192,733</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
Gift Aid Donations	3125			3125	3260
Tax Recovered on Gift Aid Donations	5106			5106	
Ordinary Offerings (Open Plate)	4522			4522	5499
Other Offerings, Donations etc	102			102	145
	12,855			12,855	8,904
4 Analysis of Payments					
Costs of generating funds					
Investment Managers' fees					
Offering envelopes					
Charitable activities					
Ministries & Mission allocation	6716			6716	2876
Presbytery dues	921			921	
					10683
					500
Pulpit Supply	2200			2200	700
Ministry Locum & Travel					7171
Fabric Repairs & Maintenance	4921			4921	5604
Heat & Light Evie Church	734			734	687
Heat & Light Rendall Church	4282			4282	5899
Insurance Rendall Church £825	1613			1613	1345
+Insurance Evie Church £788					
Organist	105			105	100
Outreach	145			145	520
Music Licence	250			250	148
After School Club Expenses	350			350	324
Printing, stationery and adverts	779			779	753
Other expenses incl Bank Charges	570			570	223
	23,586			23,586	37533
Governance costs					
Independent examiner's fees					

5Minister’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, the minimum stipend is £32,433 and the maximum in the fifth and subsequent years is £39,856.

	2025	2024
	£	£
6. Collections for Third Parties		
Orkney Foodbank		500
Mission Aviation Fellowship Fundraiser	640	550
Malawi Fundraiser	500	530
Malawi School Project		500
	1,140	2,080

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2025	2024
	£	£
Credit Balances held at 31 December at cost	<u>19128</u>	<u>19128</u>
Market Value of Balances at 31 December	<u>29354</u>	<u>28002</u>

REVENUE ACCOUNT

Credit Balance at 31 December 2025	<u>4205</u>	<u>3046</u>
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Note

These funds have arisen due to the historic sale of the Orquil Manse. The revenue may be used towards the maintenance of the fabric of Rendall Church. A breakdown of the income and expenditure of this fund can be found on the next page.

Opening Balance	1/01/23	£ 18586.00
Realised Gain on	1/07/23	<u>542.03</u>
Transfer to 56 Fund	1/12/23	£ <u>19128.03</u>

Revenue on Orquil Manse Monies

	<u>2025</u>	<u>2024</u>
Income		
Interest For Fabric of Rendall Church	1479	1041
Expenditure		
For upkeep of Rendall Church	0	0
Admin costs on Consolidated Fund	<u>320</u>	<u>62</u>
Excess Income (Deficit)	1159	979
Balance at 1st January 2025	<u>3046</u>	<u>2067</u>
Balance at 31st December 2025	<u>4205</u>	<u>3046</u>

Sale of Evie Church-Temporary Fund

Expenses for sale of Evie Church:-

Evie Church – Valuation & EPC	510.00	Sale of Evie Church -	£150,000.00
Plans Report Level 3	114.00		
Advance Notice	20.00		
Reg Dues	80.00		
Copy Deed	27.00		
Reg Dues	80.00		
Register of Interest	35.00		
Evie Church Orkney - TIP	1008.00		
From 2024	<u>444.82</u>		
Total Fees	<u>2318.82</u>	Balance after Expenses -	£147,681.18

Evie and Rendall Church of Scotland – Glebe Account

Note to the Accounts 2025

Glebe Receipts and Payments

Unrestricted Funds

	2025	2024
<u>Receipts</u>	£	£
VAT Reclaimed	620	
Rental of Glebe Land	11521	11520
Single Farm Payment	4224	4 230
Wayleave Hydro	<u>0</u>	<u>2</u>
	<u>16,365</u>	<u>15,752</u>
 <u>Payments</u>		
Glebe Rent	6000	4000
Scottish Water	1387	663
SAC	161	156
Bank Charge	<u>30</u>	<u>3557</u>
Total Payments	<u>7578</u>	<u>8376</u>
 Turkey & Syria Earthquake Appeal		
Orkney Foodbank		500
Malawi School Project		
Total Paid	<u>7578</u>	<u>8876</u>
Excess of Receipts over Payments	8787	6876
 Balance at 1 st January 2025	<u>83239</u>	<u>98363</u>
	92026	105239
Transfer to General	<u>(8009)</u>	(22,000)
 Balance at 31st December 2025	<u>84017</u>	<u>83,239</u>