The Church of Scotland

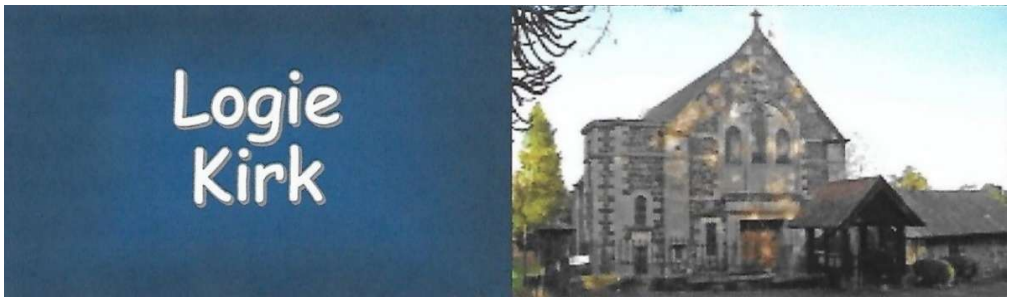
LOGIE KIRK, STIRLING

Trustees Annual Report and Accounts for 2025

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 231419

Charity No: SC001298



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Reference and Administrative Information

Charity Name:	**Logie Kirk, Stirling (Church of Scotland)**
Charity Registration Number:	**SC001298**
OSCR Contact Address:	**Alastair Innes** 23 Montrose Way, DUNBLANE, FK15 9JL

Trustees 2025:

Lillie Baxter	Ian Lumsden
Peter Campbell	Lesley McAuley
Elizabeth Crozier	Fiona McBride
John Donaldson *(died 28/09/2025)*	Paula McColl
Graham Eadie	James Miller
Alison Gow	Lynne Rennie *(resigned Oct 2025)*
Edwin Gray	Hazel Turnbull
Alastair Innes	Morag Walker
John Logan	

Minister:	**vacant** *(from April 2024)*
Interim Moderator:	**Rev Colin Renwick** *(from Jan 2025)*
Session Clerk:	**Graeme Eadie** *(from Dec 2025)*
Treasurer:	**Alastair Innes** *(from Feb 2025)*
Independent Examiner:	**Victoria Walsh BAcc (Hons), CA** The A9 Partnership Limited Abercorn, Newton, EH52 6PZ
Bankers:	**Bank of Scotland plc** Stirling, FK8 2EJ

Trustees' Annual Report Year ended 31 December 2025

Structure, Governance and Management

Governance

Church of Scotland government is organised on the basis of courts, mainly along lines set between 1560 and 1690. Each of these courts has committees, which may include other members of the Church, and at national level employ full-time staff. At a local level, the parish, the court is a Kirk Session. Kirk Sessions oversee the local congregation and its parish, and consist of Elders presided over by a Minister. At district level, the court is a Presbytery. Presbyteries consist of all the ministers in the district and an equal number of elders, along with members of the diaconate (a form of ordained ministry, usually working in a complementary role in a ministry team in both parish and industry sector contexts). Logie Kirk is part of Perth Presbytery. At national level, the highest court of the Kirk is the General Assembly. The General Assembly consists of around 400 ministers, 400 elders, and members of the diaconate, all representing the presbyteries.

Governing Document

The church is administered in accordance with the Unitary Constitution. The Unitary Deed was formally adopted by the Kirk Session, and signed by the Delegation of the General Assembly on 30 July 2018.

Recruitment and Appointment of Trustees

The Minister and 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 and called by the congregation, and appointed and inducted by Presbytery.

Organisational Structure

The Kirk Session is moderated by the Minister and meets for the conduct of ordinary business at least six times in a year. The Stated Annual Meeting is usually held after worship on a Sunday in March.

Certain responsibilities are delegated to committees. As at end of 2025 some examples of these are: Church Services, Data Protection, Finance, Hall Management, Pastoral Visiting, Property, Congregational Roll and Safeguarding. These committees are chaired by Conveners and normally meet twice per year to discuss issues and prioritise activities and events for the future. In addition, the Kirk Session agreed in 2018 to set up new teams to affect the 'Looking Forward' project: Development, Property and Fundraising.

Objectives and Activities

The vision of The Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

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 share the Christian faith with 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.

As a local parish church Logie Kirk serves the people of the Logie parish (for more infomation see **http://www.churchofscotland.org.uk/resources/stats_for_mission**). Key activities of the church in bringing the ordinances of religion include: public services which offer a ministry of Word and Sacrament (Holy Baptism and Holy Communion), marriages, funerals, and other public acts of worship.

The Interim Moderator and Elders provide a high level of pastoral care.

Services of Worship
Normally worship on a Sunday morning starts at 11am. Holy Communion is usually celebrated four times a year at 11am in the months of February, May, September and November and on special occasions. Services are also held on other occasions either in the Kirk or in our Halls at Causewayhead. Visitors from near and far find a warm welcome at Logie and are invited to join the many members who stay for tea and coffee after morning worship.

Organisations
Youth organisations for Brownies, Guides, Beavers, Cubs and Scouts use our hall facilities weekly. A number of local organisations also use our halls on a weekly basis together with the church run Tuesday Coffee Morning.

Achievements and Performance

The main areas of focus during our vacancy situation in 2025 have been:

Sunday worship and the building of a strong church community. Tea and coffee after the service continues to be welcomed by worshippers and is well attended.

Pastoral care provided by the Interim Moderator and Elders.

Events held supporting local charities

A variety of events supporting local charities were held during the year resulting in receipts totaling £928. Disbursement was £440 to StartUP Stirling, £361 to Blairdrummond Camphill Trust and £127 to Strathcarron Hospice.

Looking Forward

Following the departure of our Minister in April 2024 the Kirk Session have been focussed on coming to an agreement with the Presbytery of Perth on the future of the congregation and the church buildings.

Congregational Roll

During 2025 we sadly reported the deaths of 13 members and lost 29 members who either moved to other congtrgations or left the area. We welcomed 1 new member who was admitted to the Logie Congregation during 2025.

At year-end the Logie Kirk Congregational Roll stood at 338 members which included 28 members on our Supplementary List and 10 Adherents.

Financial Review

Donations and Investment Performance

Donations received for the year were £51,128 a decrease of £12,887 compared to the previous year. Expenditure from the Unrestricted General Fund was £66,314 compared to £70,598 in 2024 - a reduction in general expenditure of £4,284 over the year. Within our Restricted and Designated funds routine income was £21,125 for the year. This figure includes Hall rental income from external organisations of £7,923 which means the halls complex continues to be self-financing. Expenditure within these two funds was £21,171. In addition favourable trading within the financial market place yielded £3,235 in dividend income and increased our unit share price values, with an additional value of £2,716 added to our non-cash deposits held within the Deposit Fund administered by the Church of Scotland Investors Trust.

Throughout a difficult year in "vacancy" we met our Ministries and Mission (Giving to Grow Allocation) in full making contributions to Church of Scotland Headquarters totalling £42,828.

During the year we continued to invest funds within the portfolios managed by the Church of Scotland Investors Trust (COSIT). In order to provide more ready cash assets to support the Kirk's anticipated requirements going forward our holding of 5,248 units in the Growth Fund were sold for £38,482. Logie Kirk still holds deposits and investments in COSIT Income and Deposit Funds along with shares in Lloyds Banking Group. At the year-end our managed cash bank accounts held balances of £47,617 (£23,547 in 2024) split over our three accounting funds. Details of our holdings and current values in COSIT portfolios are shown in the Appendix on page 13. Logie Kirk's net asset value stands at just over £160,000 at the financial year-end.

Reserves Policy

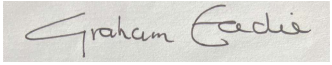
The trustees aim to hold Unrestricted Funds of approximately 6 months current expenditure levels in both cash and other deposits.

Trustees' Annual Report: 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 of Logie Kirk on 17 March 2026 and signed on their behalf



Graham Eadie
Session Clerk



Alastair Innes
Treasurer

Independent Examiner's Report to the Trustees of Logie Kirk, Stirling

I report on the accounts of the charity for the year ended 31 December 2025 which are set out within this document on pages 9 to 14.

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.

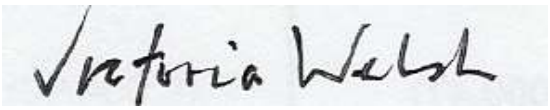
Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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.

Signed: 

Name: **Victoria Walsh BAcc (Hons), CA**
Address: The A9 Partnership
Abercorn School
Newton, EH52 6PZ

Logie Kirk, Stirling
Receipts and Payments Account
Year ended 31 December 2025

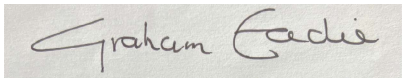
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	51,128	-	-	51,128	64,016
Legacies		-	-	-	-	1,000
Donations::		51,128	-	-	51,128	65,016
Investment Income (Cash Dividends)		794	2,441	-	3,235	3,223
Interest on CoS Deposit (General Fund)		-	312	84	396	443
Interest on CoS Deposit (Logie Fund)		232	928	1,160	2,319	2,204
Investments::		1,026	3,681	1,244	5,950	5,870
Sale of assets		-	-	-	-	-
Sale of investments *(CoS Growth Fund)*		35,949	-	-	35,949	-
Receipts uplifted from General Trustees		-	-	-	-	-
Grants		-	-	-	-	-
Rental of premises		-	7,923	-	7,923	10,327
Other Receipts		2,539	8,157	2,604	13,300	24,649
Fund Generation::		38,487	16,080	2,604	57,171	34,976
Total Receipts		**90,641**	**19,760**	**3,848**	**114,250**	**105,862**
Payments	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		66,289	20,936	206	87,430	109,990
Governance costs		26	30	-	55	-
Total Payments		**66,314**	**20,965**	**206**	**87,485**	**109,990**
						-
Excess of Receipts over Payments for the year before transfers		24,327	(1,205)	3,642	26,764	(4,128)
Inter-Fund Transfers		1,070	-	(1,070)	-	-
Excess of Receipts over Payments for the year		**25,398**	**(1,205)**	**2,572**	**26,764**	**(4,128)**

Logie Kirk, Stirling
Statement of Balances
at 31 December 2025

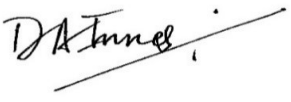
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
Bank & Deposit Balances						
Bank & Deposit balances b/f		20,123	30,035	34,515	84,673	88,801
Movement in year:		25,398	(1,205)	2,572	26,764	(4,128)
Bank & Deposit balances c/f		**45,521**	**28,830**	**37,086**	**111,438**	**84,673**
Investments at market value						
(original cost £54,282)		2,517	46,050	-	48,567	79,878
Assets						
Gift Aid Receivable		7,878	-	-	7,878	9,041
Hall Rental Receipts		-	193	-	193	1,228
		7,878	193	-	8,070	10,269
Liabilities						
Known costs not yet billed						
HMRC Staff Income Tax Due in arrear		-	221	-	221	190
		-	221	-	221	190

Bank and Deposit Balances comprise £63,842 held in the Church of Scotland Deposit Fund, with the balance of £47,617 held as cash in a number of Bank of Scotland current accounts. Logie Kirk holds 4,068 units in the Church of Scotland Income Fund with an end year value of £46,050. In addition 2,562 shares valued at £2,517 are held in Lloyds Banking Group.

For and on behalf of the Logie Kirk Session 17 March 2026



Graham Eadie
Session Clerk



Alastair Innes
Treasurer

Logie Kirk, Stirling
Statement of Balances at 31 December 2025
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 4 trustees received reimbursement of expenses incurred totalling £914.
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.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund *(includes Investment Sales)*	20,123	90,641	66,314	1,070	45,521
	20,123	**90,641**	**66,314**	**1,070**	**45,521**
Restricted funds					
General Trustees (incr in Investment value)	-	1,240	-	-	1,240
Choir & Organ Fund (incl cash dividends)	26,507	2,441	5,284	-	23,663
Fellowship Fund	2,120	1,762	2,220	-	1,662
Fellowship Fund Charity Giving (see note 6)	-	928	928	-	-
Fellowship Fund (Bank Service Charges)	-	-	30	-	(30)
Logie Kirk Halls (Business Account)	1,409	13,390	12,504	-	2,295
Total	30,035	**19,760**	20,965	-	28,830
Designated funds					
General Trustees Investment Income	-	1,160			
Flower Fund	1,231		-	-	1,231
Kirk Session Fund	2,611	-	56	-	2,555
Looking Forward Fund	24,996	2,604	150	-	27,450
Minister's Benevolent Fund	809	-	-	-	809
Youthshare Fund	3,798	84	-	-	3,882
Taize Visits Fund	296	-	-	(296)	-
Twinning Project	(184)	-	-	184	-
Wednesday Afternoon Club	958	-	-	(958)	-
Total	34,515	3,848	206	(1,070)	37,086
Endowment funds	-	-	-	-	-
Total all funds	**84,673**	114,250	87,485	0	111,438

Purposes of Unrestricted Funds

General Fund	the General Fund is used to record all unrestricted income and expenditure including funds set aside for the ongoing repair and maintenance of all Church property

Purposes of Restricted Funds

Choir & Organ Fund	a fund for music resources, choir activities and organ maintenance costs
Pound in the Pot Fund	a fund established to raise funds for unscheduled property maintenance and repair projects
Collections made for Third Parties	to record receipt and distribution of Retiring Offerings and other Charitable Giving
Taize Visit Fund	a fund to hold donations and make grants for youth visits to Taize, France *(being wound up)*
Manse Let (Income Fund)	a fund recording net receipts from Manse let *(managed by Church of Scotland General Trustees)*
* Logie Kirk Halls	to account for the business transactions associated with the Kirk Halls complex
** Fellowship Fund	used by our Fellowship Team in the organisation of a variety of social and charity events

Purposes of Designated Funds

Flower Fund	this fund is used to provide flowers for display during services of worship
Kirk Session Fund	a fund to assist with costs of elder's training, development and fellowship
Looking Forward Project Fund	this fund is for financing the planning and construction of new social space at the Kirk
Minister's Benevolent Fund	this is a fund that can be used at the discretion of the Minister for pastoral use
Twinning Project	a fund established to help with financing our Twinning with Strasbourg *(being wound up)*
Wednesday Afternoon Club	previously met twice monthly in Kirk Halls with activities for local residents *(being wound up)*
Youthshare Fund	a fund to finance activities and for our former J-Club, Club 1-2-6 and Holiday Club

* (separate Business bank account)

** (separate Community bank account)

Purposes of Endowment Funds

Logie Kirk does not have any Endowment Funds at present

3. Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
Gift Aid Authorised Donations	29,152	-	-	29,152	39,775
Tax Recovered on Gift Aid Donations	11,324	-	-	11,324	11,923
Ordinary Offerings (Open Plate)	10,652	-	-	10,652	12,270
Other Offerings, Donations etc	-		-	-	48
	51,128	-	-	51,128	64,016

4. Analysis of Payments

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Designated Funds 2025 £	Total 2025 £	Total 2024 £
Costs of generating funds					
Offering envelopes *(FWO no longer used)*	-	-	-	-	-
Investment Managers' fees	-	-	-	-	-
	-	-	-	-	-
Charitable activities					
Giving to Grow Contribution	42,828	-	-	42,828	33,245
Perth Presbytery Dues	1,398	-	-	1,398	1,453
Voluntary Additional Stipend	-	-	-	-	-
CoS Small Grants Scheme	-	-	-	-	-
Pulpit Supply / Pastoral Support	4,055	-	-	4,055	4,124
IM and Minister's Travel Expenses	-	-	-	-	429
Manse Telephone & Broadband	-	-	-	-	242
Local Council Tax	-	-	-	-	468
Property Insurance	3,645	-	-	3,645	3,234
Church Heating and Lighting	7,136	-	-	7,136	10,862
Water Charges	-	-	-	-	-
Fabric Repairs & Maintenance	3,394	-	-	3,394	12,809
Staffing Costs *(Kirk)*	963	-	-	963	739

Printing and Stationery Supplies	57	-	-	57	418
General Expenses and Postage	253	-	-	253	325
Phones & Broadband	220	-	-	220	873
Vacancy: Nominating Committee	-	-	-	-	-
Vacancy: Associated Costs at Manse	339	-	-	339	376
Hall Business Account	-	12,504		12,504	
Support Funding for Hall Account	2,000	-	-	2,000	1,000
Organ and Music Costs	-	5,284	-	5,284	1,913
Charitable Donations (see note 6)	-	928	-	928	-
Other Expenses	-	2,220	206	2,426	37,479
	66,289	20,936	206	87,430	109,990
Governance costs					
Independent Examination	-	-	-	-	-
Bank Service Charge	26	30	-	55	-
Other payments					
Purchase of Investments	-	-	-	-	-
Purchase of Assets	-	-	-	-	-
Payments Total	**66,314**	**20,965**	**206**	**87,485**	109,990

5. 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 the minimum stipend was £35,184 and the maximum stipend (in the fifth and subsequent years) was £38,884.

6. Collections for Third Parties

During the financial year, and in support of our Mission and Ministries function, Logie Kirk Fellowship team made charitable donations totalling £928 to a number of local based groups through a number of different organised events and activities.

The Local Charities in receipt of donations were:

Camphill Trust, Blairdrummond	£361
Strathcarron Hospice	£127
StartUP Stirling	£440
	£928

APPENDIX 2025

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

	End Year 2025 £	End Year 2024 £
GROWTH FUND	**-**	33,482
INCOME FUND	**46,050**	44,992
DEPOSIT FUND	**63,842**	61,126
	109,892	139,601

More about the Funds held by Church of Scotland Investors Trust on behalf of Logie Kirk

GROWTH FUND

This fund is very largely equity-based and is intended for long-term investment.
The fund is operated on a unitised basis and aims to provide capital growth.
The Growth Fund is professionally managed by Newton Investment Management Limited, based in London.

INCOME FUND

This fund is intended for medium-term investment and aims to provide immediate high income.
Funds are invested predominantly in fixed-interest securities and operated on a unitised basis.
The Income Fund is professionally managed by Royal London Asset Management, based in London.

DEPOSIT FUND

This fund is intended for short-term investment and aims to provide a high rate of interest.
The fund is invested mainly in short-term loans to banks and building societies.
The Deposit Fund is professionally managed by Thomas Miller Investment Limited, based in London and Edinburgh.

Report prepared by: Alastair Innes CITP MBCS MIMIS
Treasurer, Logie Kirk, Stirling