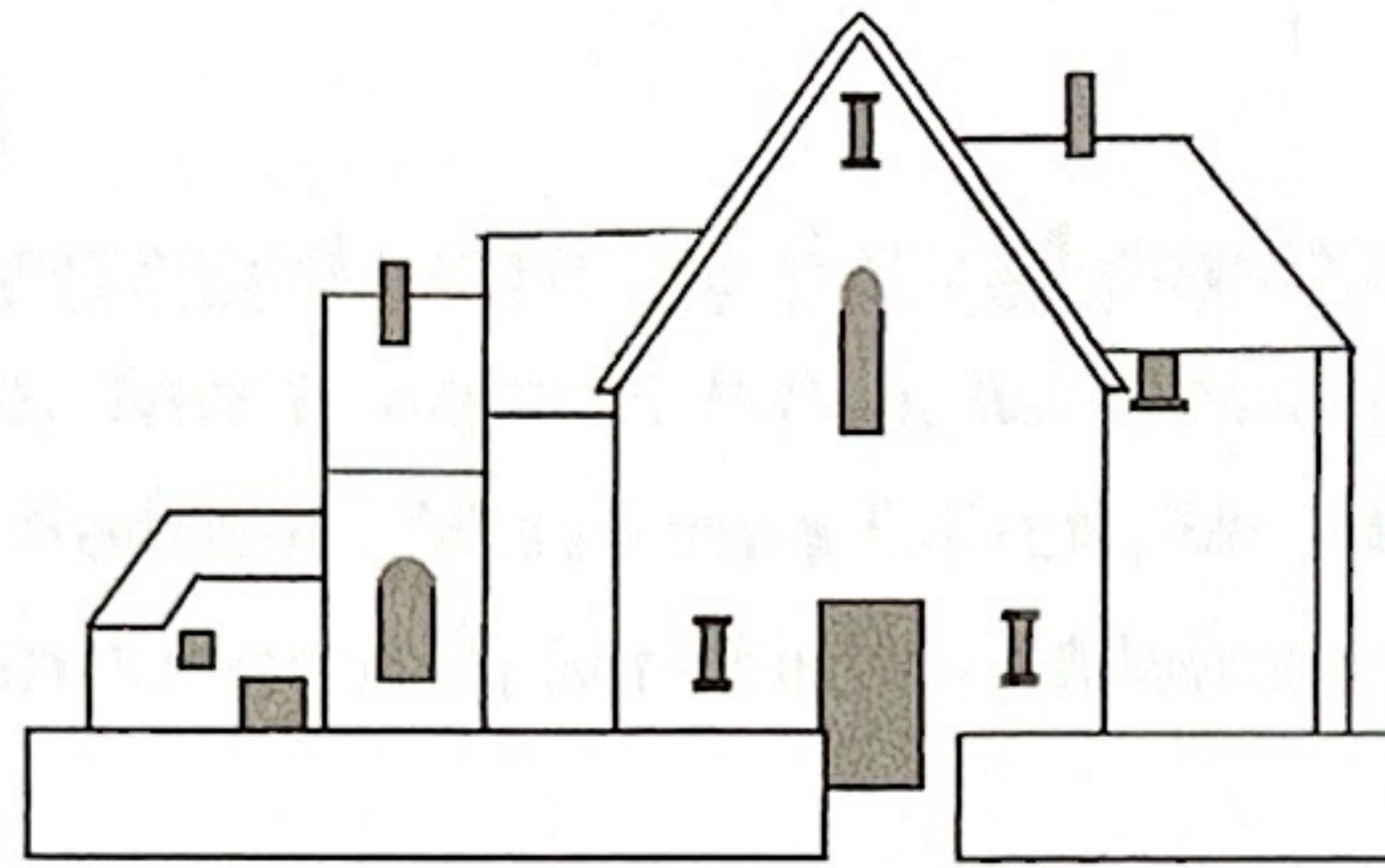


The Church of Scotland Ormiston Parish Church



RECEIPTS AND PAYMENTS ACCOUNTS For year ended 31 December 2025

Congregation No: 030228

Charity No: SC 014810

Reference and Administrative information

Charity Name: Ormiston Parish Church (Church of Scotland)
is known as "Ormiston Parish Church"

Charity Registration Number: SC 014810

Congregation Reference Number: 030228

Trustees' Annual Report for the year to 31 December 2025

Kirk Session Members (Trustees)

The Trustees serving during the year and up to the date of approval of the accounts were:

Rev Andrew Dick, Mr James Blane, Mrs Margaret Jarvis, Mr David Mainds, Mrs Lesley McConnachie, Mrs Anne Nichols and Mrs Moira Swinton, Miss Fiona Cullen, Mr James Martin (until 10 February 2026), Mrs Agnes Brown, Mrs Jean Johnson & Mrs Lindsay Mainds

Principal Office-bearers:

Locum Minister: Rev Andrew Dick
Session Clerk: Mrs Lesley McConnachie
Deputy Session Clerk: Mr James Blane
Church Treasurer: Ms Lynsey Jarvis

Contact: Ms Lynsey Jarvis, 11 Marketgate, Ormiston EH35 5LS

Independent Examiner: Mrs Avril Anderson, 48 Whiteloch Road, Macmerry EH33 1PG

Bankers: Royal Bank of Scotland, Musselburgh Branch (83-27-25)

Structure, Governance and Management

Recruitment and Appointment of 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 and are ordained for life. The elders automatically become charity Trustees for the duration of their active service on the Kirk Session.

Organisational Structure

At the end of 2024, the congregation amended its constitution to be governed by a Unitary Deed of Constitution, and this consolidates the spiritual and temporal affairs of the congregation to be managed solely by the Kirk Session. A Locum Minister is in place to provide part-time spiritual guidance and chair the Kirk Session meetings. The Kirk Session, which meets six times a year And to facilitate efficient management the Kirk Session delegates specific task to Sub committees.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition to 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 in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. Activities include:

- Public worship every Sunday morning with additional services at Christmas and Easter.
- Celebration of Communion at Easter and on the first Sunday of February, June, September and December.
- Bible study and prayer group meetings.
- Youth activities through Sunday club, Youth Group and Holiday Clubs.
- Guild meetings which are held once a fortnight.
- Working in partnership with the local primary and secondary schools.
- Various social events during the year.
- Inviting visiting speakers to bring information about missionary activities overseas.
- Weddings, funerals and other events marking significant occasions in the life of the community.
- Pastoral care – visiting the sick, bereaved, housebound and in hospital.

Achievements and Performance

2025 began with the affairs of Ormiston Parish Church being administered under the constitution change adopted at the end of 2024. Such change having been approved by the congregation with the concurrence of Presbytery. The change in constitution has allowed more inclusion in our affairs. This has helped the office-bearers and the congregation in achieving the "Objectives and Activities".

- Sunday morning worship, throughout the year, has been complemented by the availability of "online" worship from our linked charge of Pencaitland.
- The resourcefulness of the office-bearers and congregation was encouraging in dealing with yet another challenging year.
- During Easter joint services were held with our sister church of Pencaitland.
- During the Advent/Christmas period further joint services were held with Pencaitland. This included a Family Christingle Service, Watchnight Service and Christmas Day Worship.
- The Weekly Congregational Prayer meeting was available on Zoom throughout the year. Bible Study has continued to be held in the church with Zoom as an alternative.
- The Youth Group which met on Sunday evenings have provided opportunity for young people from the local and neighbouring communities to join in with various activities and some time/discussion on God and the bible.
- In August, in conjunction with Scripture Union, a three-day holiday club was held for primary school age children.
- The long-established practice of sending cards of comfort to the sick, bereaved, and lonely has continued and greatly appreciated.
- A monthly Coffee Morning was held on the first Saturday of each month, throughout the year. This provides fellowship for the church membership and opportunity for the local community.
- Two Gift Days were held during the year.
- The Church Guild were again successful in gaining funding, through a grant from "Age Scotland", to provide lunches/afternoon teas, primarily aimed at those living on their own or those who would benefit from social interaction.

- Three editions of the Kirk News were produced and distributed to members over the year and continues to be an important vehicle to inform the wider congregation on church news.
- Social media was used as a means of keeping the local and wider community informed of church news and activities.
- The church hosted end of term assemblies for the local primary school.
- Ormiston Parish Church continued with the coordination of the local community's response to the "Operation Christmas Child" Shoe Box Appeal.
- The church building has once again been used during the year by several local groups. Such as dance and Zumba classes.

Financial Review

Church income for the year was **£40,792.69** and expenditure amounted to **£33,878.69** resulting in a surplus of **c.£6,914**.

Overall income is mainly as a result of £5000 legacy gift donated in 2024. This was partly offset by a marginal increase in fund raising activities and rental income compared to last year.

Total expenses in 2025 are up approximately £2700 as a result of additional ministry costs and donations were also to 4 different charities that the Church support given the surplus reported in 2024.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months general expenditure as well as designated funds. We are currently investigating updating the audio/visual system which would lead to a significant outlay so have allowed the reserves to grow in anticipation of this expenditure. At the year end the Church held in the general fund £80,756.51

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient details 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 the 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.



Charity Trustee

Date: 10/02/26

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

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 to 13.

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 & 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 2006 Accounts Regulations does not apply.

It is my responsibility to examine the accounts as required under section 44(1) © of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

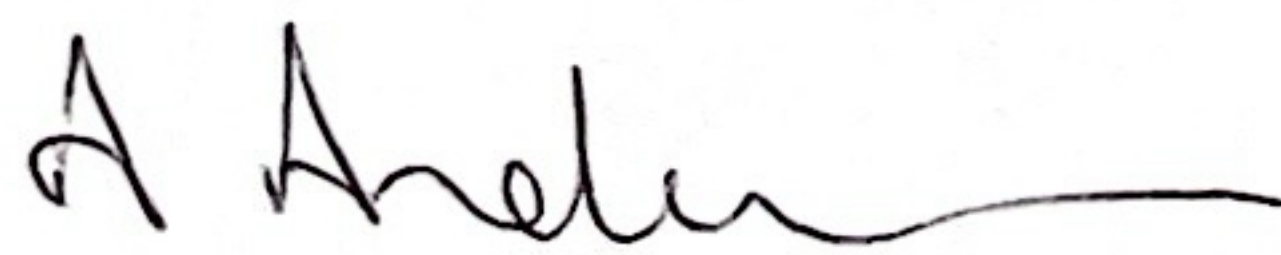
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures 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.
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date:

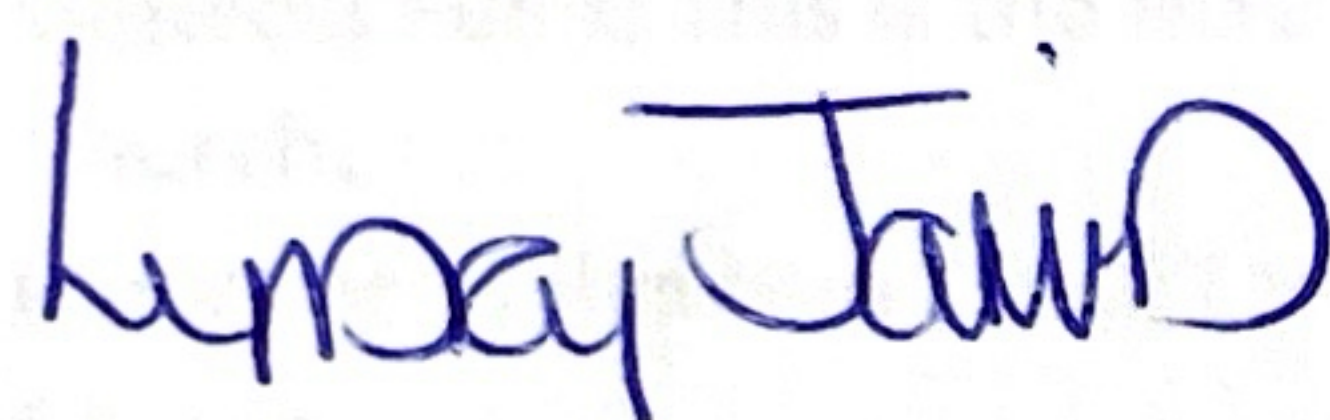
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Ormiston Parish Church
Receipts and Payments Account
Year Ended 31 December 2025

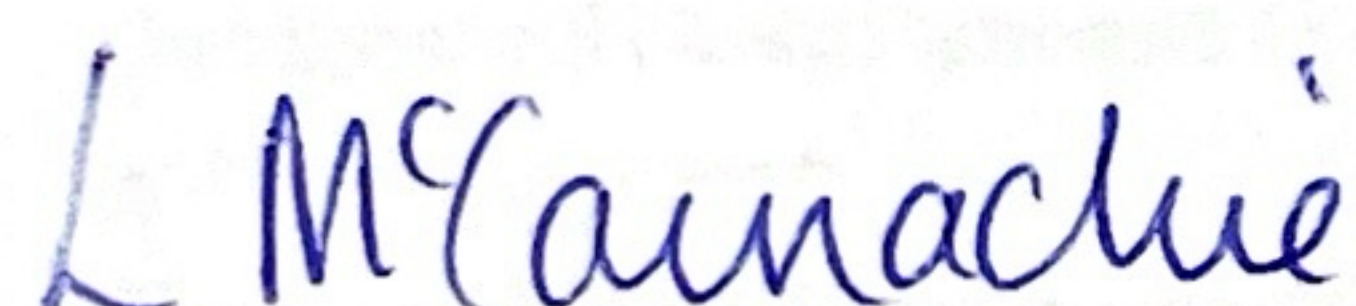
Receipts	Restricted	Unrestricted	Total	Prior Years Total
Donations	£93.40	£28,038.43	£28,131.83	£28,020.73
Activities for Generating Funds		£1,238.60	£1,238.60	£1,074.89
Bank & Deposit interest	£298.39	£874.50	£1,172.89	£1,284.44
Grants Received		£375.00	£375.00	£100.00
Rental		£7,334.50	£7,334.50	£5,868.25
Guild Offering & Fund Raising	£1,845.07		£1,845.07	£1,541.38
Other Receipts		£694.80	£694.80	£8,337.64
Total	£2,236.86	£38,555.83	£40,792.69	£46,227.33
Payments	Restricted	Unrestricted	Total	Total
Cost of Generating Funds		£0.00	£0.00	£87.97
Charitable Activities	£1,019.40	£32,859.29	£33,878.69	£31,649.80
Governance				
Total	£1,019.40	£32,859.29	£33,878.69	£31,737.77
Excess of receipts over payments	£1,217.46	£5,696.54	£6,914.00	£14,489.56

The accounts were approved by the Kirk Session on 10th February 2026.

For and behalf of the Kirk Session



Charity Trustee



Treasurer

Notes to the Foregoing Accounts

1. Fund Movement by Type (inc. Cash & Bank Balances)

		Opening	Incoming	Outgoing	Transfers	Closing
General	Unrestricted	£75,680.58	£38,080.83	-£32,504.90	£50.00	£81,306.51
	Total Unrestricted	£75,680.58	£38,080.83	-£32,504.90	£50.00	£81,306.51
Guild	Designated	£876.70	£1,845.07	-£926.00	-£550.00	£1,245.77
Reserve Fund	Designated	£9,152.96	£298.39	£0.00	£0.00	£9,451.35
Development Fund	Designated	£3,350.06	£475.00	-£354.39	£500.00	£3,970.67
	Total Designated	£13,379.72	£2,618.46	-£1,280.39	-£50.00	£14,667.79
3rd Party Collections	Restricted	£0.00	£93.40	-£93.40	£0.00	£0.00
	Total restricted	£0.00	£93.40	-£93.40	£0.00	£0.00
Total Funds		£89,060.30	£40,792.69	-£33,878.69	£0.00	£95,974.30

Purpose of Designated Funds

Unrestricted

General Fund: This is the main fund of the Church and is used for the day to day running of the Church.

Designated Reserve Fund: The Trustees have set up this fund to act as a reserve for the work of the Church.

Designated Development Fund: The Trustees have set up this fund for youth work and outreach within the parish.

The Guild: This fund is used for the transactions of those attending the Guild.

2. Trustee Remuneration and Related Party Transactions

Nothing to report.

3. 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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

Analysis of Receipts and Payments

4. Income

Receipts	Designated	Restricted	Unrestricted	Total	Prior Years Total
Activities for Generating Funds			£1,238.60	£1,238.60	£1,074.89
Bank & Deposit interest	£874.50	£298.39		£1,172.89	£1,284.44
Donations					
FWO Envelopes			£2,283.50	£2,283.50	£2,327.45
FWO Standing Orders			£16,800.00	£16,800.00	£16,460.00
Tax Recovered on Gift Aid Donations			£5,532.66	£5,532.66	£5,741.91
Ordinary Offerings (Open Plate)			£1,993.86	£1,993.86	£2,112.77
Third party Collections		£93.40		£93.40	£0.00
Other Offerings, Donations etc			£1,428.41	£1,428.41	£1,378.60
	£874.50	£391.79	£29,277.03	£30,543.32	£30,380.06
Grants Received			£375.00	£375.00	£100.00
Other Receipts					
Rental			£7,334.50	£7,334.50	£5,868.25
Guild Offering & Fund Raising		£1,845.07		£1,845.07	£1,541.38
Other Receipts			£694.80	£694.80	£8,337.64
	£0.00	£1,845.07	£8,404.30	£10,249.37	£15,847.27
Total Income	£874.50	£2,236.86	£37,681.33	£40,792.69	£46,227.33

5. Collections Paid out to Third Parties

One third party collection was undertaken in 2025 for Bethany Christian Trust. (see Note 7).

6. Grants

During the year the following grant was received.

£100 from Elizabeth Main bequest for Sunday Club

7. Expenditure

Payments	Restricted	Un-Restricted	Year End Total	Prior Years Total
Telephone/Broadband		£368.39	£368.39	£359.28
Offering envelopes		£0.00	£0.00	£87.97
Ministries & Mission allocation		£10,756.00	£10,756.00	£12,811.00
Presbytery dues		£506.00	£506.00	£642.92
Minister's expenses		£0.00	£0.00	£124.73
Pulpit & Organist supply		£150.00	£150.00	£0.00
Grounds Maintenance & Cleaning		£4,422.00	£4,422.00	£3,872.00
Sunday School		£38.75	£38.75	£36.25
Outreach		£1,542.73	£1,542.73	£323.44
Fabric repairs & maintenance		£1,170.10	£1,170.10	£469.44
Heat and light		£2,854.48	£2,854.48	£3,098.10
Insurance		£1,861.11	£1,861.11	£1,784.45
Other building costs		£50.00	£50.00	£3,126.64
Church office expenses		£773.63	£773.63	£913.08
Youth Group Expenses		£295.00	£295.00	£0.00
Bank charges		£20.00	£20.00	£0.00
Third party collections	£93.40	£0.00	£93.40	£130.00
Locum Invoices		£8,051.10	£8,051.10	£3,028.47
Guild Expenditure	£926.00		£926.00	£930.00
Independent Examiner	£0.00		£0.00	£0.00
Total Expenditure	£1,019.40	£32,859.29	£33,878.69	£31,737.77

8. Fabric Repair & Maintenance

Includes.

Claymore Locks	240.00
Boiler Service	249.60
Chubb Fire Alarm Service	593.81

9. Ground Maintenance & Cleaning

The cost of cleaning the church premises and maintaining the gardens and grounds around the building. This also includes the caretaker's fee.

10. Heat and Light

The cost of gas and electricity charged during the year.

11. Outreach

This includes donation of £1500 in total to Word of Life, Tear Fund, SU and Try Praying.

Appendix

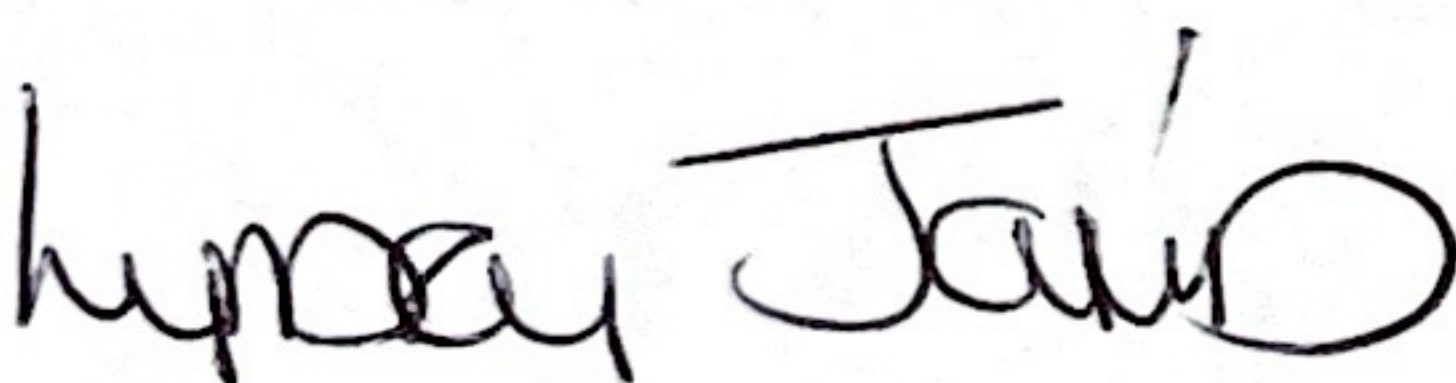
FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND
GENERAL TRUSTEES

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balance held at 31 st December at Cost	<u>20,955.82</u>	<u>20,955.82</u>
Market Value of Balances at 31 st December	<u>32,159.07</u>	<u>30,677.51</u>

REVENUE ACCOUNT

Credit Balance at 31 st December	<u>19,803.86</u>
<u>18,250.11</u>	

The foregoing Accounts, including the Notes thereon, have been prepared on behalf of the Trustees by:



Lynsey Jarvis, Treasurer

10/02/26