Enter charity name below

St Andrew's United Free Church

Enter SC No. below

SC 008167

OSCR
Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	01	2025		31	12	2025

Section A Statement of receipts and payments

	Unrestricted funds (to nearest £)	Restricted funds (to nearest £)	Expendable endowment funds (to nearest £)	Permanent endowment funds (to nearest £)	Total funds current period (to nearest £)	Total funds last period (to nearest £)
A1 Receipts						
Donations	9830				9830	
Legacies	0				0	
Grants	0				0	
Receipts from fundraising activities	1645				1645	
Gross trading receipts	21374				21374	
Income from investments other than land and buildings	0				0	
Rents from land & buildings	0				0	
Gross receipts from other charitable activities	0				0	
A1 Sub total	32849	0	0	0	32849	35590
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					0	
Proceeds from sale of investments					0	
A2 Sub total	0	0	0	0	0	
Total receipts	32849	0	0	0	0	35590
A3 Payments						
Expenses for fundraising activities	0				0	
Gross trading payments	18576				18576	
Investment management costs	0				0	
Payments relating directly to charitable activities	23453				23453	
Grants and donations	367				367	
Governance costs:	0				0	
Audit / independent examination	0				0	
Preparation of annual accounts	0				0	
Legal costs	0				0	
Other	0				0	
A3 Sub total	42396	0	0	0	42396	21809
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	0				0	
Purchase of investments	0				0	
A4 Sub total	0	0	0	0	0	0
Total payments	42396	0	0	0	42396	21809
Net receipts / (payments)	32894	0	0	0	32894	35590
A5 Transfers to / (from) funds	0	0	0	0	0	0
Surplus / (deficit) for year	9547	0	0	0	9547	13781

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	222045				222045	
	Surplus / (deficit) shown on receipts and payments account	9547				9547	
	Cash and bank balances at end of year	212498	0	0	0	212498	222045
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	0	0

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	0	0	0

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	0	0

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	0	0

Signed by one or two trustees on behalf of all the trustees	Signature*	Print Name	Date of approval
	Mary Kelso	MARY KELSO	26/04/26
	Rosmary Bradford	ROSEMARY BRADFORD	26/04/26

**** Please note - OSCR will accept digital or typed signatures***

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Current account for the income and expenditure of the church.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	0 -

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	

C4b Trustee expenses - details

	Number of trustees	£
		0

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Congregation donations, organisation donations, Retiral offerings					29852 -	
	29852				-	
					-	
					-	
Total	29852 -	0 -	0 -	0 -	29852 -	32572 -
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
Total	0 -	0 -			0 -	0 -
	-	-			-	-

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Admin, cancelled cheque refund, insurance claim, UFCoS refund	1352				1352 -	1044
Fundraising	1645				1645 -	1973
					-	
					-	
					-	
					-	
					-	
					-	
Total	2997 -	0 -	0 -	0 -	2997 -	3019 -
	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Ministry/organist/cleaner/church offices/church functions	23453				-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	23453 -	0 -	0 -	0 -	23453 -	13293 -
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below		
	Current				Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	9830				9830	
Legacies	0				0	
Grants	0				0	
Receipts from fundraising activities	1645				1645	
Gross trading receipts	21374				21374	
buildings	0				0	
Rents from land & buildings	0				0	
Gross receipts from other charitable activities	0				0	
Sub total	32849	0	0	0	32849	35590
Receipts from asset & investment sales						
Proceeds from sale of fixed assets						
Proceeds from sale of investments						
Sub total	0	0	0	0	0	0
Total receipts	32849	0	0	0	32849	35590
Payments						
Expenses for fundraising activities	0				0	
Gross trading payments	18576				18576	
Investment management costs	0				0	
Payments relating directly to charitable activities	23453				23453	
Grants and donations	367				367	
Governance costs:	0				0	
Audit / independent examination	0				0	
Preparation of annual accounts	0				0	
Legal costs	0				0	
Sub total	42396	0	0	0	42395	21809
Payments relating to asset and investment movements						
Purchases of fixed assets						
Purchase of investments						
Sub total	0	0	0	0	0	0
Total payments	42396	0	0	0	42396	21809
Net receipts / (payments)	32849	0	0	0	32849	35590
Transfers to / (from) funds	0	0	0	0	0	0
Surplus / (deficit) for year	9547	0	0	0	-9547	+13781

Nature and purpose of funds

Church business current account - payments and receipts

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Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	0 -	0 -	0 -	0 -	0 -	0 -
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	0 -	0 -	0 -	0 -	0 -	0 -
Total payments	0 -	0 -	0 -	0 -	0 -	0 -
Net receipts / (payments)	0 -	0 -	0 -	0 -	0 -	0 -
Transfers to / (from) funds	0	0	0	0	0 -	0
Surplus / (deficit) for year	0 -	0 -	0 -	0 -	0 -	0 -

Nature and purpose of funds

No restricted accounts