APPENDIX 2

Enter charity name below

Church of the Holy Rood, Carnoustie

Enter SC No. below

SCO09480

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	09	2025		31	08	2026

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	18,383				18,383	18,324
Legacies	81				81	23,144
Grants		1,500			1,500	4,500
Receipts from fundraising activities	4,249	268			4,517	4,561
Gross trading receipts					-	-
Income from investments other than land and buildings	4,355				4,355	4,006
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
A1 Sub total	27,068	1,768	-	-	28,836	54,535
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	27,068	1,768	-	-	28,836	54,535
A3 Payments						
Expenses for fundraising activities	1,200				1,200	1,200
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	31,816	945			32,761	39,679
Grants and donations	35				35	35
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	33,051	945	-	-	33,996	40,914
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
A4 Sub total	-	-	-	-	-	-
Total payments	33,051	945	-	-	33,996	40,914
Net receipts / (payments)	(5,983)	823	-	-	(5,160)	13,621
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,983)	823	-	-	(5,160)	13,621

APPENDIX 2

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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	119,033	1,708			120,741	107,120
	Surplus / (deficit) shown on receipts and payments account	(5,983)	823			(5,160)	13,621
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	113,050	2,531	-	-	115,581	120,741

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

	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	-	-	-

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

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

Signed by one or two trustees on behalf of all the trustees	Signature	Print Name	Date of approval
	M J Allwood	Martin Allwood	2-11-26
		Grant Wilson	2-11-26

Church of the Holy Rood, Carnoustie

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Section C Notes to the Accounts

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

C2 Grants

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

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)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

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

C6 Other information

Church of the Holy Rood, Carnoustie SCO09480

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 £
Voluntary and Congregational Income	18,383				18,383	18,324
					-	-
					-	-
					-	-
Total	18,383	-	-	-	18,383	18,324
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £			Total current period to nearest £	Total last period to nearest £
		1,500			1,500	4,500
					-	
					-	
					-	
Total	-	1,500			1,500	4,500
	-	-			-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Clergy	9,702				9,702	10,458
Life of the Church	5,808	370			6,178	1,708
Property Costs	12,089	575			12,664	23,054
Diocesan Quota	3,602				3,602	3,468
Other Items	615				615	991
					-	
					-	
					-	
					-	
					-	
					-	
Total	31,816	945	-	-	32,761	39,679
	-	-	-	-	-	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below 50 Club (Designated Fund)	Unrestricted fund 3 - enter name of fund below Education (Designated Fund)	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	18,383				18,383	18,324
Legacies	81				81	23,144
Grants					-	-
Receipts from fundraising activities	3,049	1,200			4,249	4,108
Gross trading receipts					-	-
Income from investments other than land and buildings	4,355				4,355	4,006
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	25,868	1,200	-	-	27,068	49,582
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	25,868	1,200	-	-	27,068	49,582
Payments						
Expenses for fundraising activities		1,200			1,200	1,200
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	31,477		339		31,816	29,743
Grants and donations	35				35	35
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	31,512	1,200	339	-	33,051	30,978
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	31,512	1,200	339	-	33,051	30,978
Net receipts / (payments)	(5,644)	-	(339)	-	(5,983)	18,604
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(5,644)	-	(339)	-	(5,983)	18,604

Nature and purpose of funds

General Fund - Unrestricted Fund to be used at discretion of Trustees
50 Club - Monthly fundraising prize draw profits from which may be used at the discretion of Trustees
Education Fund - To be used for educational purposes including, but not limited to, courses, seminars and educational material (including books and leaflets).

All of the above funds, whilst available to be used at the discretion of Trustees, must be use in accordance with the aims and objectives of the church.

Church of the Holy Rood, Carnoustie SCO09480

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		
	Glenalmond	**Window Covers**	**Project Funding**	**Choir Fund**	**Total restricted funds**	**Total restricted funds last period**
Receipts						
Donations					-	-
Legacies					-	-
Grants			1,500		1,500	4,500
Receipts from fundraising activities	140			128	268	453
Gross trading receipts					-	-
Income from investments other than land and buildings					-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
Sub total	140	-	1,500	128	1,768	4,953
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	140	-	1,500	128	1,768	4,953
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	170	575			745	9,936
Grants and donations	200				200	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
Sub total	370	575	-	-	945	9,936
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	370	575	-	-	945	9,936
Net receipts / (payments)	(230)	(575)	1,500	128	823	(4,983)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(230)	(575)	1,500	128	823	(4,983)

Nature and purpose of funds

Glenalmond - Funds raised by sale of craft items, to be used to pay for/subsidise attendance of young church people at the annual Glenalmond retreat (YEEK).
Window covering - funds donated to pay for protection of stained glass windows in the church.
Project Funding - To be used in connection with various projects - lighting, church roof (incl solar panels), windows etc.
Choir Fund - Funds raised by choir annual subscriptions and sponsorship, to be used for the benefit of the choir and its members.