

The Church of Scotland

Penicuik: North Parish Church

Congregational Accounts

For the Year ended 31 December 2025

Congregation No: 030230

Scottish Charity No: SC010902

Receipts and Payments

Penicuik: North Kirk Parish Church (Church of Scotland)
SC010902

Report of the Independent Examiner to the Trustees of Penicuik North Kirk

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on the following pages.

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 seeking 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2025, 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:



DAVID BROWN.

Address:

4 Lothian Street
Dalkeith
Midlothian
EH22 1DS

Date:

17 March 2026

Receipts and Payment Account**Year ended 31 December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>					
Donations	3	64,811	17,106	81,917	84,247
Fundraising Events		2,124		2,124	2,727
Bank and Deposit Interest		259	53	312	346
Church of Scotland Consolidated Fabric Fund Drawdown from Deposit Account		11,866		11,866	0
Church of Scotland Consolidated Fabric Fund Drawdown from Capital Account		6,610		6,610	0
Investment Income - Church of Scotland Consolidated Fabric Fund	4	1,646		1,646	0
		87,316	17,159	104,475	87,320
Rental of Premises		10,073	5,000	15,073	13,597
Grants		17,500	1,000	18,500	4,000
Property Insurance Claim				0	0
Open Door Project Café			8,017	8,017	6,698
Weddings and Funerals		1,257		1,257	876
<u>Total Receipts</u>		116,146	31,176	147,322	112,491

Payments

5

Costs of Generating funds	68		68	81
Charitable activities	117,010	36,381	153,391	102,005
Governance costs	475		475	450
Drawdown from Consolidated Fabric Fund Deposit Account	11,866		11,866	0
Other Payments	4,149		4,149	1,233
<u>Total Payments</u>	133,568	36,381	169,949	103,769

**Excess of Payments over
Receipts for the year**

(17,422)	(5,205)	(22,627)	0
-----------------	----------------	-----------------	----------

**Excess of Receipts over
Payments for the year**

0	0	0	8,722
----------	----------	----------	--------------

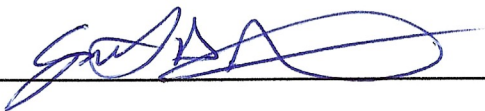
Statement of Balances

At 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Bank and Deposit Balances</u>				
Bank Balances brought forward	78,885	14,355	93,240	84,518
Movements in year:				
Excess of Payment over Receipts	(17,422)	(5,205)	(22,627)	0
Excess of Receipts over Payments	0	0	0	8,722
Bank and Deposit Balances carried forward	61,463	9,150	70,613	93,240
<u>Investments at Market Value</u> (cost £24,021)	27,921	0	27,921	32,680
<u>Assets</u>				
Gift Aid Receivable	8,561	2,413	10,974	11,198
Investment Income - Church of Scotland Consolidated Fabric Fund	1,294	0	1,294	1,646
	9,855	2,413	12,268	12,844
<u>Liabilities</u>				
Forth Fire Protection	0	0	0	159

The accounts were approved by the Kirk Session on 17 March 2026

For and on behalf of the Kirk Session



Minister

Annie P. Pearson

Treasurer

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Part Transactions

During the year the Revd Graham Astles (Minister of Penicuik North Parish Church) received £960 for Travelling Expenses in relation to his pastoral work and £4,168 was paid for Manse Council Tax.

During the year no remuneration or reimbursement of expenses was made to a charity trustee.

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 January 2025 £	Receipts £	Payments £	At 31 December 2025 £
Unrestricted funds				
Designated Fabric Fund	6,439	1,206	3,932	3,713
General Fund	60,580	114,940	117,770	57,750
Church of Scotland General Trustees - Consolidated Fabric Fund - Deposit Fund	11,866		11,866	0
	<u>78,885</u>	<u>116,146</u>	<u>133,568</u>	<u>61,463</u>
Restricted funds				
Open Door Project Fund including Café	3,313	17,657	18,121	2,849
Foodstore Fund including No Kids Go				
Hungry	6,446	13,475	15,695	4,226
Midaid Fund	3,247	44	2,390	901
St Andrew's Celebrations Fund	483		45	438
Flower Team Fund	336		130	206
Emergency Fund	530			530
	<u>14,355</u>	<u>31,176</u>	<u>36,381</u>	<u>9,150</u>
Total Funds	<u>93,240</u>	<u>147,322</u>	<u>169,949</u>	<u>70,613</u>

Purposes of Designated Funds

Fabric Fund: Funds set aside for the general maintenance of the Church Property.

Purposes of Restricted Funds

Open Door Project Fund : This is a fund to be used for the Church Open Door Project including the Café

Internship: This was a fund to enable Summer Outreach to the wider Community and training for younger members

Foodstore Fund including No Kids Go Hungry: This is a fund to assist with the provision of food to Vulnerable Families and provision of food during the long school holidays for children who normally get free school meals.

Midaid Fund: A special mechanism to help Refugees in Scotland

St Andrew's Day Celebration Fund: This is a fund to be used for the cost of running the St Andrew's Day Celebration for the elderly.

Flower Team Fund: This is a fund to assist the provision of flowers for church and pastoral visits

Emergency Fund: This is a fund to assist local families where an Emergency occurs.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations				
Gift Aid Donations	38,410	2,832	41,242	40,692
Tax Recovered on Gift Aid Donations	12,541	1,482	14,023	12,748
Ordinary Offerings (Open Plate)	3,980		3,980	4,031
Freewill Offerings (non Gift Aid)	5,470	980	6,450	6,417
Other Donations - Gift Day and Project Donations	4,410	11,812	16,222	20,359
	<u>64,811</u>	<u>17,106</u>	<u>81,917</u>	<u>84,247</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
4 Investment Income				
Church of Scotland Investors Trust				
Consolidated Fabric Fund:				
Growth Fund	403	0	403	0
Income Fund	740	0	740	0
Deposit Fund & Revenue Interest	642	0	642	0
Admin Charges	-139	0	-139	0
	<u>1646</u>	<u>0</u>	<u>1646</u>	<u>0</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
5 Analysis of Payments				
Costs of generating funds				
Offering envelopes	68	0	68	81
	<u>68</u>	<u>0</u>	<u>68</u>	<u>81</u>

Charitable activities				
Giving to Grow Allocation	39,840		39,840	36,572
Presbytery Dues	831		831	1,120
Travelling Expenses	960		960	960
Organist Fees and Music	4,170		4,170	3,680
Worship and Outreach Expenses	1,026	18,076	19,102	13,740
Elder Training	48		48	
Staffing costs		16,846	16,846	15,647
Pulpit Supply	0		0	79
Fabric, Repairs and Maintenance	46,157		46,157	7,501
Facility Expenses	788		788	753
Council Tax	4,168		4,168	3,859
Heat and Light	11,930		11,930	9,600
Insurance	4,373		4,373	4,019
Church Office Expenses	977	139	1,116	760
Printing, Stationery and Postage	1,282	25	1,307	1,114
Open Door Project Café Expenses		1,275	1,275	1,059
Internship Café Expenses	0	0	0	1,000
Bank charges	14	0	14	0
Other Expenses	446	20	466	542
	<u>117,010</u>	<u>36,381</u>	<u>153,391</u>	<u>102,005</u>

Governance Costs				
Independent Examiner's Fees	475		475	450

Other payments				
Consolidated Fabric Fund Deposit				
Account to General Fund	11,866		11,866	0
Purchase of Assets	3,149		3,149	1,233
Doctorate Grant	1,000		1,000	0
	<u>16,490</u>	<u>0</u>	<u>16,490</u>	<u>1,683</u>

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipend 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 5th and subsequent years of service was £39,856.

7 Collections for Third Parties

	2025 £	2024 £
Poppy Scotland	0	137
Rotary Purple Pinkie Project	230	
ECO Congregation Scotland	169	
Fairtrade	281	
The Youth Bible Group - Penicuik	170	
	<u>850</u>	<u>137</u>

8 Analysis of Net Assets Between Funds

	General £	Designated £	Restricted £	Total £
Current Assets	57,750	3,713	9,150	70,613
Net Assets at 31 December 2025	<u>57,750</u>	<u>3,713</u>	<u>9,150</u>	<u>70,613</u>

APPENDIX

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

	2025	2024
<u>CAPITAL ACCOUNT</u>		
Credit Balances at 31 December 2025 at cost	<u>24,021</u>	<u>41,876</u>
Market Value of Balances at 31 December 2025	<u>27,921</u>	<u>44,546</u>
<i>(Funds - Deposit £0, Growth and Income £27,921)</i>		
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December 2025	<u>1,294</u>	<u>1,646</u>