

The Church of Scotland

Scone and St Martin's Parish Church of Scotland

ANNUAL REPORT AND FINANCIAL STATEMENTS

for

Year ended 31st December 2025

Congregation No: 281708

Charity No: SC007094

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

The Trustees present the annual report and accounts for Scone and St Martin's Parish Church of Scotland for the year ended 31 December, 2025.

Reference and Administrative Information

Charity Name :	Scone and St Martin's Parish Church of Scotland.
Charity Registration Number :	SC007094
Congregation Reference No :	281708
Contact Address :	25 Angus Road, Scone, PERTH, PH2 6QU

Trustees

Within the Church of Scotland, the persons having the general control and management of the administration of the Church are the members of the Kirk Session . The following persons served as trustees during the year :

Rev. M. MacDougall , I Baillie, J. Breckenridge, M. Buchan (died 11.1.26), D. Calderwood, K. Carswell, J. Currie (died 10.7.25), M. Daly, M. Forgan, J. Gardiner (died 25.1.25), A. Gellatly, A. Lamond, M. Lamond, G. Lowe (resigned 2.12.25), A. McAlpine, M. McMillan, R. Martin , L . Massie , J . Merson, H. Moir, M. Moir, C. Munro, M. Nicol, T. Scott, J. Shepherd, E. Simpson (resigned 8.4.25), H. Simpson, S. Simpson (resigned 8.4.25), H. Stewart, R. Walker.

Principal Office-bearers

Minister : Rev. Maudeen MacDougall

Session Clerk : Maxwell Moir

Church Treasurer : Robert Walker

Independent Examiner

Derek Grant, C.A.,

MMG Chartered Accountants,
4 Albert Place,
Perth, PH2 8JE

Bankers

Bank of Scotland,

10-16 King Edward Street,
Perth, PH1 5UT

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

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 by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session, which meets five times a year, or more, as required, is responsible for the spiritual and temporal affairs of the Church, in terms of the Unitary Constitution which commenced in 2013.

Objectives

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 bring the ordinances of religion to the people in every parish in Scotland through a territorial ministry. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

Activities

Scone and St Martins Congregation demonstrates ability to keep upbeat and motivational amid a year of challenge and, records happy and good times, alongside sad times of illness and death, and times of frustration with new aspects of governance.

Attendances at Worship have kept steady. The Seasons of the Christian Year are followed with a variety of themes and styles introduced, including more participation in Café Church and Night Kirk.

The Closing Service of St Martins Church was a sad occasion especially for the regular worshippers there. The Theme for the Service was "Belonging, Believing. Becoming". It was a Service of Thanksgiving for Past, Present, and Future, blessed in Unity in the Trinity of God's Love. Three Candles were symbolically lit, representing the three parts of the Parish and their Unity in Christ. The sharing of the Peace followed. Though the Minister kept Worship at St Martins at 9.30am, until the Church was sold, following the Service of Closure, it was decided to maintain a Service in Balbeggie Community Hall for one Sunday of the month, and likewise in Guildtown, and to hold more regular Altogether Worship in Scone, a short drive from these villages.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2025

Activities Cont'd

A Remembrance Service would continue to be held at the War Memorial in St Martins, and in Scone, as was the Parish Tradition. The theme of "Belonging, Believing, Becoming" has continued in our congregational life. All parts of the parish have been involved in the leading of worship at Altogether Services, and in Outreach and Fellowship ventures. The continued development is appreciated by many and is a blessing to parish dynamic!

Music is greatly valued by this United Congregation, and it was with a depth of sadness we learned that owing to a serious health condition, our Organist would be unable to return to lead us in God's Praise. She was absolutely inspired in leading to the Praise of God, offered a great selection of voluntaries, whatever the occasion, and delighted in looking out hymns and songs for specially themed worship and for the involvement of little children and their families. She was flexible and adaptable, and the memory of her example will live on. We continue to sing our hearts out, led by the former organist at Scone New, well-known and appreciated for her musical ability. We are grateful to her for stepping in to help during our vacancy for an Organist. At Café Church, we delight in contributions from two of our teenagers on piano and brass, and on special occasions from our bagpipe players. We would welcome an assortment of instrumentalists to join our singers of choral ability, our readers, and our student of theatre studies! Our Christmas Night Kirk involved much participation, and highland dancing, and the singing of an unpublished carol was well received. The Pastoral Committee contributed upbeat worship to the Homes, and energetic Members of the Congregation defied the frosty and icy conditions to sing to the indisposed and housebound. We thank the tea teams who provide regular refreshment on a Sunday morning, and those who cater for so many Church in Community events, and those responsible for the administration and leadership.

On the 80th Anniversary of VE Day, we held a Parade and Walk of Witness to the Kirk in Thanksgiving to God. This was led by Pipers, former members of the Forces, with the congregation and community of all ages. Prams, Skateboards, Wheelchairs, Zimmers, Scooters, Hooters, and Shanks' Pony were involved! From all parts of the Parish, they came! We record our thanks to the Police Force in Perth and Dundee for their friendly and invaluable help, and good guidance!

The congregation represents a wide age of involvement. In 2025, we celebrated a 100th Birthday of a happy and alert lady. Our oldest regularly attending member, aged 96 yrs is a joy to us all and a marvellous example. At the other end of the age spectrum, those who were baptised are now at the stage of toddling and running around and, participating in their own little way in the life of the Church, with their Mums and Dads. Some toddlers are forecasting baptisms for the coming year. More welcome. This year saw our Sunday Club leader retire, and one of our Young Mums take over. We give thanks for many years of service and are glad of continued interest in the Club, as we give thanks for our new leader, and for all she offers the children. Two Weddings have been held this year, but the membership is either committed in marriage or enjoying life to the full before taking the plunge! We would welcome an increase of interest in being Married in Church. We give thanks for our Beadles, Door Duty Teams, Refreshment Teams, Readers, Cleaners, and Administrator of these.

The Guild offers an interesting programme, all-age friendly, with good speakers, some illustrated talks, and imaginative events. The Guild National Projects were well supported, viz. The Scottish Bible Society's Bibles for Bairns, Bear Necessities: Build my Church in Bulgaria, and Release International: Love and Serve Persecuted Christians around the world. Highlight of the year was the 1st Meeting of the East of Scotland Guilds Together, in Dunblane, which c.100 delegates attended.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2025

Activities Cont'd

The Boy's Brigade, like many companies in the area, would very much welcome new boys to the various sections. An interesting programme is offered, and officers and leaders are to be commended on the variety of issues and skills shared. Much praise and thanks must be offered them, not forgetting those responsible for sharing the Good News message. They are excellent in their approach, example and teaching! Tribute is paid our Senior Officer for his services to the Company, the Battalion and his National Service. Congratulations on the British Empire Medal.

The Handbell Ringers made well received contributions to Worship. Knit and Chat contributed many hand knitted garments to Social Care, and knitted toys. The Fellowship Lunches had good attendances, as did Snack and a Film. These initiatives begin with Grace and Prayer. All these welcome the community, and wheelchair access is available as required by those of different age-groups. The Hub Café is a venture between Church and Community. Whereas the Kirk Session has hosted an evening of Nibbles and Refreshments in getting to know new members; we must repeat this, and host also a Networking Night for representatives of all who use our halls.

One of our Main Projects, led by the Session Clerk, Mike Moir, was getting the Orchard Project off the ground. The Orchard Committee was formed, and the committee comprises members of the Community drawn from various interest groups and members of the Church. By the end of 2025, the stage was reached whereby planting is envisaged in March 2026 of the first 25 fruit trees, in part of the Church Glebe. Considerable work has gone into this venture, and Mike Moir receives special thanks for his initiative and drive. All interested in wider Community and Church have been given opportunity to donate a tree, in memory, or in celebration of a special event, through Destiny the Community Magazine, to which the Congregation regularly contributes, and through the Church Magazine. Our thanks to the Editors of these two publications. Alongside the Orchard Project, we remain hopeful of contribution by a different interest group to a Sensory and Faith Garden around the Church. Some helpful suggestions have been received from Eco-congregation, Scotland. The Church Gardens are well maintained and we thank all responsible. We do, however, lament the state of the roads in the parish, including the numerous potholes and all the flooding from the new housing areas to the north of Scone.

Various Charities have been supported, including the Blythwood Shoe Box Appeal, The Salvation Army, Christian Aid, Perth Foodbank, The Children's Hospice, and Autism Scotland, Stamp Collecting for the Bible Society, and many more through our organisations.

We have been delighted to welcome new members to our fellowship who in time we know will bring new ideas and skills to our Congregational life. However, we have lost a number of our well-loved Members and retired Elders who have upheld, well, the work of Christ in our Congregational Life. We give God thanks for them and continue to offer our support to their loved ones. We give thanks for the diligence of our Roll Keeper. We have known, also, a number of hospitalisations and give thanks for those who have returned home, and remember all going through challenging times in our Prayers. We know them to be strong in Faith and in their encouragement and prayer support. We are thankful of the service offered by our Prayer Group to Church and Community alike. We have been living through a spell that wherever you look and among all age groups challenges of health and loss have been known, but all of us know we will be led through this time in the Spirit and Power of God's healing Love.

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report, cont'd

Year ended 31 December 2025

Activities Cont'd

Tribute must be paid to all in leadership roles and the Committees of the Church and all who regularly support the work of the Church. We must continue now to be Invitational, even more Invitational, for we know more is asked of the Church than of a Holy Club. A big thank you to our Session Clerk, Mike Moir, who gives generously of his time to the work of the Church in many different ways, and to our Treasurer Robin Walker whose financial acumen and inspiration towards giving generously is so much appreciated.

Now, we have not been without our frustrations. Chief among them we list below:

- The Manner in which The Presbytery Planning Review was carried out. As this is Under Review, we say no more at this time.
- The New Relationship of the Church to OSCR. It is not at all helpful when it comes to the retention of Elders, as when they were Ordained as Elders, there was nothing about Elders having to give detail to the State. They were subject to Ecclesiastical Law. They were Ordained as Elders of the National Church as distinct from the Established Church, and not subservient to the State. Elders are volunteers giving their best in a challenging world where democratic values are coming under scrutiny, as is respect towards the Christian Faith, by those who elect their representatives to Government, both Local and National. This new relationship of the Church to OSCR is not helpful to the recruitment of Elders. It also seems an absolute nonsense that every Kirk Session, every Presbytery, and the Church Offices have to send in separate Church Returns to OSCR. Not all Charities have been contacted, so why all this State legislation pertaining to the Church of Scotland?
- Safeguarding and the PVG Scheme: Whereas we are committed to upholding the importance of Safeguarding, we are less than impressed by the process. We question why many who wish to be safeguarded should be presented with untold problems in forwarding their applications. The method of having to apply online is unhelpful to some, and the business of having to have a separate account and to personally have to set up a special app is absolutely hair-raising for many!! It is also highly demanding of Congregational Safeguarding Conveners! Congregations wish to move applications forward and not to have their way impeded in the recruitment of new volunteers of various ages. Ageism, i.e. legislation that favours those educated in the computer age shows lack of balance, potentially discrimination, in its address of the various age-groups making application. It also seems to be a ridiculous situation that Church Members who go in together and come out together to lead Worship in Homes all have to be vetted. Rather than legislation upholding the good of humanity, it comes over as instilling fear and lack of trust.
- We have heard rumours that the UK Government is to close the Listed Places of Worship Grant Scheme, which allows VAT to be reclaimed on repairs to listed places of worship. We sincerely hope that this is not the case. That said:
- We are not without question about the effect the closure of so many buildings, historical ones among them, may have on the membership of and monetary giving to the Church of Scotland; also, why Self-Supporting are not granted Full-time Ministry, and we are further concerned that too much is expected in Church and State, from a volunteer work force, presently tied up from its functioning by a plethora of unwieldy legislation. The Way of Christ is not the Way of Imposition but of Grace. In a Christian context we uphold, "The Church of the People" as distinct from "The Church for the People".

Scone and St. Martins Congregation prepares for another energetic year in giving witness to the Word of God, and in living in the Unity of the Trinity of Love. We hold before us the example of Jesus Christ, and in knowledge that the Spirit Lives to set us Free, we are pledged to Move Forward in our Coracling in Faith and in the Light of God and the Wind of the Spirit!

Scone and St Martin's Parish Church of Scotland

Trustees' Annual Report cont'd

Year ended 31 December, 2025

Financial Review

Receipts

Donations , including one-off amounts and tax recovered, totalled £89,789, down on the previous year by 4%. A legacy of £5,000 was received from the late Graham Watson's estate.

Pre- Christmas Appeals to the congregation for general funds raised £2,182.

Amongst other sources of income, rental of premises (hall lets) remains the most significant, with both sets of halls being heavily used by Church groups and community users.

Our fundraising events continued as before, thanks to the hard work of our regular teams of volunteers, with coffee mornings and our annual summer fair backed up by other events.

The sale of the St Martins Church building was concluded in March, 2025, adding c. £40,000 to funds held on our behalf by the General Trustees (Appendix).

Payments

Our Giving to Grow contributions for 2025 were £58,001, down by 2% on 2024, but still above 40% of our total payments. Staffing costs (our secretary, hallkeeper, organists and cleaners), at £24,870, were similar to last year, and there was a welcome reduction in heating and lighting, at £16,193, following the control problems of 2024.

Once again, our property maintenance costs were fairly modest, at £8,723, with electrical testing and repairs being the largest item, offset partly by a £1,000 grant from the Ashton McKenzie Trust.

Result for the year

The net surplus for the year was £819, similar to last year, and our bank and deposit balances at the year-end totalled £171,859 (2024 : £171,040), of which £146,521 is in unrestricted funds.

Looking ahead

We have conservatively budgeted for a deficit of £14,751 for 2026. Our Giving to Grow requirement is to increase by nearly 8%, placing increased pressure on our stretched sources of income. At this point, we have still to decide which of our church buildings are to be retained beyond 2026, and this year will be one of challenges and changes.

Scone and St Martin's Parish Church of Scotland
Trustees' Annual Report cont'd
Year ended 31 December, 2025

Reserves Policy

It is the trustees' policy to hold reserves of approximately 6 months' expenditure including designated funds. At the end of the year, the Church held unrestricted bank and deposit funds of £ 146,521 , including £61,089 in designated fabric funds . This total represents more than 12 months' expenditure, but the last three years have been fairly low for expenditure. The trustees view the level of funds as prudent, in the light of continuing pressures on income, and the expected need for future spending. This is especially so, because of uncertainties over the future of Church buildings, and prospective mergers with other churches.

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 (as amended), and the General Assembly Regulations for Congregational Finance. 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,

M. Moir

M. MOIR, Session Clerk.

Date 29th March 2026

Report of the Independent Examiner, Year ended 31 December 2025

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

This report is made solely to the charity's trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). My independent examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examination and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my independent examination, for this report, or for the opinions I have formed.

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 (as amended). 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) (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 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, 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 Suzanne Kerr
Suzanne Kerr FCCA
TC Group
4 Albert Place,
Perth, PH2 8JE

Date : 30/03/2026

Scone and St Martin's Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	88,172	1,617	0	89,789	93,575
Fundraising activities		8,580	0	0	8,580	8,808
Grants received		500	0	0	500	250
Income from investments		801	80	0	881	881
Bank & deposit interest		3,865	318	252	4,435	4,677
Guild and clubs' receipts		4,016	0	0	4,016	3,845
Other receipts		405	0	0	405	10
		<u>106,339</u>	<u>2,015</u>	<u>252</u>	<u>108,606</u>	<u>112,046</u>
Rental of premises		22,172	0	0	22,172	25,370
Release of revenue from Consolidated Fabric Fund		3,000	0	0	3,000	2,900
<u>Total Receipts</u>		<u><u>131,511</u></u>	<u><u>2,015</u></u>	<u><u>252</u></u>	<u><u>133,778</u></u>	<u><u>140,316</u></u>
<u>Payments</u>	4					
Costs of generating funds		554	0	0	554	578
Charitable activities		129,321	1,644	0	130,965	138,319
Governance costs		1,440	0	0	1,440	900
<u>Total Payments</u>		<u><u>131,315</u></u>	<u><u>1,644</u></u>	<u><u>0</u></u>	<u><u>132,959</u></u>	<u><u>139,797</u></u>
Excess of Receipts over Payments for the year		<u><u>196</u></u>	<u><u>371</u></u>	<u><u>252</u></u>	<u><u>819</u></u>	<u><u>519</u></u>

The Notes on pages 11 to 14 form an integral part of these accounts.

The above Statement excludes funds raised on behalf of other charities as shown in Note 6.

Basis of Accounting : these Accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Scone and St Martin's Parish Church of Scotland

Statement of Balances

At 31 December 2025

		Unrestricted Funds 2025 Note £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		146,325	18,498	6,217	171,040	170,521
Movement in year:						
Excess of Receipts over Payments	2	196	371	252	819	519
Bank & deposit balances carried forward		<u>146,521</u>	<u>18,869</u>	<u>6,469</u>	<u>171,859</u>	<u>171,040</u>
<u>Investments at market value</u>						
(At cost or 1991 Valuation - £17,002)		<u>40,847</u>	<u>4,073</u>	<u>0</u>	<u>44,920</u>	<u>41,655</u>
<u>Assets</u>						
Gift Aid receivable		4,400	0	0	4,400	5,041
Hall rents receivable		413	0	0	413	196
		<u>4,813</u>	<u>0</u>	<u>0</u>	<u>4,813</u>	<u>5,237</u>
<u>Liabilities</u>						
Heat & light		2,785	0	0	2,785	2,171
Examiner's fee		1,510	0	0	1,510	1,440
Minister's expenses		368	0	0	368	80
Organists fees		325			325	170
Repairs & replacements		60			60	96
Miscellaneous expenses		189	0	0	189	27
		<u>5,237</u>	<u>0</u>	<u>0</u>	<u>5,237</u>	<u>3,984</u>

The accounts were approved by the Kirk Session on 29th March, 2026

For and on behalf of the Kirk Session

_____ Signed M. Moir M. MOIR

_____ Signed Robin S Walker R. WALKER

Scone and St Martin's Parish Church of Scotland

Notes to the Accounts

Year ended 31 December, 2025

1. Trustee Remuneration and Related Party Transactions

During the year, the following trustee received payments for services provided : M. Buchan £1,495 (2024- £2,925). The following expenses were incurred on behalf of the Minister : travelling expenses £720 (2024 - £960) and council tax £2,468 (2024 - £1,953).

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
Unrestricted funds	£	£	£	£	£
General Fund	70,167	125,641	129,473	2,339	68,674
Designated Fabric Fund	50,222	867	0	0	51,089
Fabric Reserve Fund : St Martins	10,000	609	0	-609	10,000
Designated Fund Raising Fund	11,771	322	0	0	12,093
St Martins Special Fund Raising Fund	38	0	0	0	38
Designated Youth Initiatives Fund	5,093	0	0	0	5,093
Sunday Schools	91	56	0	0	147
Designated Bea Adams Fund	10,000	0	0	0	10,000
Designated Ishbel McGhie Fund	3,000	0	0	0	3,000
Church Guild	534	2,005	1,016	-500	1,023
Church Badminton Club	149	430	25	-430	124
Church Scottish Country Dance Club	262	1,581	801	-800	242
	<u>161,327</u>	<u>131,511</u>	<u>131,315</u>	<u>0</u>	<u>161,523</u>
Restricted funds					
Equipment Fund	1,058	109	0	0	1,167
Flower Fund	2,775	661	644	0	2,792
Organ Fund	2,242	64	0	0	2,306
Girls Brigade Youth Fund	348	9	0	0	357
William Watson Trust Fund	6,548	172	0	0	6,720
Sunday School St Martins Fund	545	0	0	0	545
Lighting St Martins Fund	377	0	0	0	377
Edward Campbell Fund	1,250	0	0	0	1,250
Burnside halls improvements Fund	5,210	1,000	1,000	0	5,210
Retirements Presentation Fund	0	0	0	0	0
Summer Holiday Club Fund	145	0	0	0	145
	<u>20,498</u>	<u>2,015</u>	<u>1,644</u>	<u>0</u>	<u>20,869</u>
Endowment funds					
Benevolent Capital Fund	1,783	0	0	0	1,783
Benevolent Revenue Fund	4,434	252	0	0	4,686
	<u>6,217</u>	<u>252</u>	<u>0</u>	<u>0</u>	<u>6,469</u>
Total funds (see also Note 8)	<u>188,042</u>	<u>133,778</u>	<u>132,959</u>	<u>0</u>	<u>188,861</u>

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Purposes of Designated Funds

Fabric Funds : The Trustees set aside funds for the maintenance of the Church property.

Fund Raising Funds : These funds are set up for the receipts from fund raising activities.

Youth Initiatives Fund : These funds are for support of youth work undertaken by the Church.

The Bea Adams and Ishbel McGhie Funds were set up following receipt of legacies in 2010, for charitable purposes.

Church Guild : These funds are generated by the Guild for charitable purposes.

Church Badminton Club : These funds are generated by the Club for charitable purposes.

Church Scottish Country Dance Club: These funds are generated by the Club for charitable purposes.

Sunday Schools : These funds are generated by the Sunday Schools for charitable purposes.

Purposes of Restricted Funds

Equipment Fund: This fund provides equipment for use in worship, in the church's administration and by the church's committees and organisations.

Flower Funds : These funds provide flowers for display in the church and halls buildings.

The H. Robertson Flower Fund and the Chalmers Robertson Flower Fund were consolidated at 31st December, 2017 with the Flower Fund.

Organ Fund : This fund is for major repairs to the organ if needed.

Girls Brigade Youth Fund : This is a fund to be used for the benefit of the younger members.

William Watson Trust Fund : This fund is to be used to assist the poor of the parish.

Sunday School St Martins Fund : This fund from the late George Bennet, is to benefit the Sunday School.

Lighting St Martins Fund : This is the remainder of a fund to provide lighting in the Church.

St David's Trust Fund : This fund was set up for the maintenance of the St David's church building, and has been consolidated with the Burnside halls Improvement Fund.

Edward Campbell Fund : This fund is to be used at the discretion of the minister.

Burnside halls Improvements Fund : This fund is to be used for maintenance and improvements to the church halls and car parking areas at Burnside.

Summer Holiday Club Fund : This fund is to be used towards the costs of running a summer holiday club for children in the parish.

Retirements Presentation Fund : This fund has been set up through donations from the congregation for the purpose of retirement presentations to members of staff.

Purposes of Endowment Funds

The purpose of the Benevolent Fund is to provide assistance to residents of the parish.

Scone and St Martin's Parish Church of Scotland

Notes to the Accounts, cont'd

Year ended 31 December, 2025

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
3. Analysis of Donations					
Offerings	59,947	0	0	59,947	61,950
Christmas Appeal	2,182	0	0	2,182	2,441
Tax recovered	13,208	0	0	13,208	13,946
Legacy received	5,000	0	0	5,000	5,000
Other donations	7,335	1,617	0	8,952	10,123
Congregational organisations	500	0	0	500	115
	<u>88,172</u>	<u>1,617</u>	<u>0</u>	<u>89,789</u>	<u>93,575</u>
4. Analysis of Payments					
Costs of generating funds					
Offering and stewardship material	139	0	0	139	203
Fundraising expenses	415	0	0	415	375
	<u>554</u>	<u>0</u>	<u>0</u>	<u>554</u>	<u>578</u>
Charitable activities					
Giving to Grow allocation	58,001	0	0	58,001	58,983
Presbytery dues	2,709	0	0	2,709	2,689
Minister's travel	720	0	0	720	960
Other staffing costs	24,870	0	0	24,870	24,723
Fabric repairs & maintenance	7,723	1,000	0	8,723	7,572
Heating & lighting	16,193	0	0	16,193	19,924
Insurance	6,419	0	0	6,419	7,898
Council tax : Manse	2,468	0	0	2,468	1,953
Church telephone and internet	986	0	0	986	906
Printing , stationery & advertising	3,124	0	0	3,124	3,018
Equipment repairs & maintenance	1,665	0	0	1,665	4,028
Guild and Clubs' Payments	1,842	0	0	1,842	2,041
Miscellaneous expenses	2,601	644	0	3,245	3,624
	<u>129,321</u>	<u>1,644</u>	<u>0</u>	<u>130,965</u>	<u>138,319</u>
Governance costs					
Examiner's fee	1,440	0	0	1,440	900
	<u>1,440</u>	<u>0</u>	<u>0</u>	<u>1,440</u>	<u>834</u>

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 £32,433 (2024 - £31,642) and maximum stipend in the fifth and subsequent years of service was £39,856 (2024 - £38,884).

Scone and St Martin's Parish Church of Scotland**Notes to the Accounts, cont'd Year ended 31 December, 2025**

	2025	2024
6. Collections for Third Parties	£	£
Children's Hospice Association Scotland	90	134
Autism Support Perth	72	0
Christian Aid	307	250
Presentation to Barbara Murray	0	560
Vision PK	0	114
	<u>469</u>	<u>1,058</u>

Donations were made to the following charities during the year :

Action Aid	<u>286</u>	<u>286</u>
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7. Analysis of Donations from Church Organisations	2025	2024
	£	£
The Guild	500	900
Badminton Club	430	650
Scottish Country Dance Club	800	900
Total included in transfers from Designated Funds	<u>1,730</u>	<u>2,450</u>
 Knit & Chat Group	 150	 115
Belleplate Players	350	0
Total shown as donations from Congregational organisations	<u>500</u>	<u>115</u>

8 Reconciliation of Bank and Deposit Balances with Total funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Bank and Deposit balances (Page10)	146,521	18,869	6,469	171,859
Investments, at cost or 1991 valuation : included in Fund balances at 31st December, 2025	<u>15,002</u>	<u>2,000</u>	<u>0</u>	<u>17,002</u>
Fund balances (Note 2)	<u>161,523</u>	<u>20,869</u>	<u>6,469</u>	<u>188,861</u>

Scone and St Martin's Parish Church of Scotland
Year ended 31 December, 2025

APPENDIX

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

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>227,872</u>	<u>191,910</u>
Market Value of investments held at 31 December, included in Credit Balances above	<u>274,670</u>	<u>228,563</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>15,481</u>	<u>10,376</u>