

Congregation No: 281701

Charity No: SC 010807

Methven & Logiealmond Church of Scotland

For the year ended

31 December 2025

RECEIPTS AND PAYMENTS ACCOUNTS

Methven & Logiealmond Church of Scotland

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Methven & Logiealmond Church of Scotland
Reference and Administrative Information

Charity Name: Methven & Logiealmond Church of Scotland

Charity Registration Number: SC010807

Congregation number 281701

Contact Address: c/o Kirkside
42a Main Street
Methven
PH1 3PU

Trustees

Mr J Cooper
Mrs C Gray
Mrs S Johnston
Mr D Keay
Mrs R Keay
Mrs S Laing
Mrs I Pearson
Mrs J Ralston
Mr W Ralston
Mrs J Simpson

Session Clerk appointment due shortly

Minister Rev Robert Malloch (retired 5th October 25)

Locum Minister Rev Hilary Beresford (appointed 22nd October 25)

Independent Examiner

Peter Young, B.A., C.A.
c/o Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

**Methven & Logiealmond Church of Scotland
Trustees' Annual Report
Year ended 31 December 2025**

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) which was introduced in June 2009. The functions of the kirk session include the control of the affairs of the congregation both spiritual and temporal.

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 the Presbytery.

Organisational Structure

The Kirk Session is moderated by the minister and meets four times per year and is responsible for spiritual affairs within the church. The unitary structure consists of a Business Committee which sets the agenda for Session Meetings following reports from the 4 principal committees via Worship, Fabric and Finance, Caring for Others and Communications and Mission. Certain responsibilities are delegated to the Fabric and Finance Committee and membership of the committees is open to members of the congregation.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and Activities

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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Preparation of Accounts

The Accounts have been prepared on a receipts and payments basis this year.

Methven & Logiealmond Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2025

Achievements and Performance

The Church continues to offer a weekly Sunday morning service and has struggled to recover from the changes caused by Covid. During advent a drama was performed by the congregation (directed by a very able elder) on the theme of "following the star". This was extremely well received as was the readings with carols service, held on another advent Sunday, devised by one of our dedicated elders. Otherwise the Church has continued to provide a weekly worship service with numbers generally holding up well.

Financial Review

The principal source of income is from weekly offerings. The weekly offerings have decreased approximately 17.5% on last year.

Reserves Policy

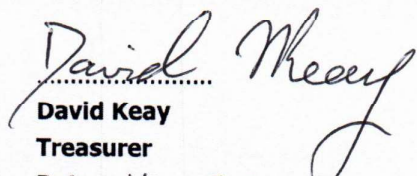
It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held cash funds of £52,668. This represents higher than six months expenditure as the Trustees are aware of the fact that the church is a 250 year old listed building with a steeple that requires to be maintained to a high standard. There is also the ongoing anti-vandalism costs for the protection of the church. Consideration is being given to a feasibility study for the future church and community use of the buildings and facilities which will result in capital expenditure in the coming years.

The church holds £10,105 restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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 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


David Keay
Treasurer
Date 14-5-26

**Methven & Logiealmond Church of Scotland
Independent Examiner's Report
Year ended 31 December 2025**

Independent Examiner's Report to the Trustees of Methven & Logiealmond Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 8.

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.

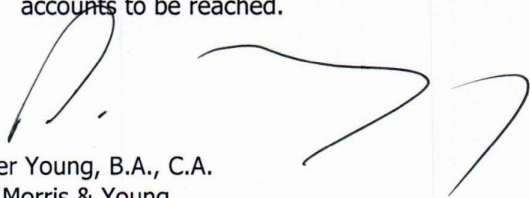
Basis of independent examiner's statement

An 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 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.



Peter Young, B.A., C.A.
c/o Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH
PH1 5JN

Date : 29 May 2026

Methven & Logiealmond 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	12,724	-	-	12,724	15,142
Legacies		500			500	-
Activities for Generating Funds		100			100	-
Bank & Deposit interest		468			468	492
Investment income		827			827	831
		<u>14,619</u>	<u>-</u>	<u>-</u>	<u>14,619</u>	<u>16,465</u>
Sale of assets					-	-
Sale of investments					-	-
Grants					-	-
Other Receipts		6,968			6,968	6,952
<u>Total Receipts</u>		<u>21,586</u>	<u>-</u>	<u>-</u>	<u>21,586</u>	<u>23,416</u>
<u>Payments</u>	4					
Costs of generating funds		0	-	-	-	-
Purchase of investments		0			-	-
Charitable activities		25,427		150	25,577	25,354
<u>Total Payments</u>		<u>25,427</u>	<u>-</u>	<u>150</u>	<u>25,577</u>	<u>25,354</u>
Excess of Receipts over Payments		(3,841)	0	(150)	(3,991)	(1,937)
Transfers		-	-	-	-	-
Excess of Receipts over Payments for the year		<u>(3,841)</u>	<u>0</u>	<u>(150)</u>	<u>(3,991)</u>	<u>(1,937)</u>

Methven & Logiealmond Church of Scotland
Statement of Balances
At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		56,658		0	56,658	58,595
<u>Movement in year:</u>						
Excess of Receipts over Payments for the year		(3,841)	0	(150)	(3,991)	(1,937)
Bank & deposit balances carried forward		<u>52,817</u>	<u>0</u>	<u>(150)</u>	<u>52,667</u>	<u>56,657</u>
<u>Investments at market value</u>						
(cost £ 195,027, 2024 £195,027)		<u>241,261</u>	<u>-</u>	<u>-</u>	<u>241,261</u>	<u>231,841</u>
<u>Assets</u>						
Gift Aid Receivable		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,208</u>
<u>Liabilities</u>						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the Kirk Session and Financial Board on 14 May 2026

For and on behalf of the Kirk Session and Financial Board

David Meay

Treasurer

Methven & Logiealmond Church of Scotland**Year to 31 December 2025****Notes to the Accounts****1. Trustee Remuneration and Related Party Transactions**

No trustee received any remuneration during the year. One trustee was reimbursed expenses of £547(2024-£882) during the year

A relative of a trustee was paid £400 (2024: nil) during the year.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Fabric Fund	14,314	0	0		14,314
General Fund	29,541	21,586	(25,427)		25,700
	<u>43,855</u>	<u>21,586</u>	<u>(25,427)</u>	<u>0</u>	<u>40,015</u>
Restricted funds					
Sunday School Picnic	721	0	0	0	721
Organ Fund	9,383	0	0	0	9,383
	<u>10,105</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,105</u>
Permanent Endowment funds					
Benevolent Fund	1,472	0	(150)	0	1,322
Ross Bequest	285	0	0	0	285
Graham Bequest	942	0	0	0	942
	<u>2,698</u>	<u>0</u>	<u>(150)</u>	<u>0</u>	<u>2,548</u>
Total funds	<u>56,658</u>	<u>21,586</u>	<u>(25,577)</u>	<u>0</u>	<u>52,668</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

Sunday School Picnic: This is a fund to provide funds for children's ministry.

Organ Fund: This is a fund to provide for the upkeep and replacement of organ & music.

Purposes of Endowment Funds

Income from the Benevolent Fund is to be used to support activities for the senior citizens in the parish.

Income from the Ross Bequest is to be used to provide funds for the poor of the parish.

Income from the Graham Bequest is to be used for the maintenance of the Graham gravestone.

Methven & Logiealmond Church of Scotland
Year to 31 December 2025
Notes to the Accounts

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (Inc Gift Aid)	9,726			9,726	11,684
Tax Recovered on Gift Aid Donations	2,693			2,693	3,009
Other Offerings, Donations etc	306			306	450
	<u>12,724</u>	<u>-</u>	<u>-</u>	<u>12,724</u>	<u>15,143</u>
4. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	-	-	-	-	-
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable activities					
Ministries & Mission allocation	10,381			10,381	11,944
Presbytery dues	351			351	393
Minister's expenses	547			547	882
Pulpit supply	240			240	600
Organists	2,500			2,500	2,150
Repairs & maintenance	1,175			1,175	497
Rent & rates	2,005			2,005	1,830
Heat and light	5,150			5,150	4,843
Insurance	1,666			1,666	1,514
Printing, stationery and postage	210			210	243
Cleaning	720			720	60
Sundry expenses	181			181	17
Charitable donations	300		150	450	410
Other expenses	-	-	-	-	-
	<u>25,427</u>	<u>-</u>	<u>150</u>	<u>25,577</u>	<u>25,383</u>
Governance costs					
Independent examiner's fees				-	-
Other payments					
Purchase of assets				-	-
Purchase of investments				-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5. Minister's Stipend					
All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers stipends and employer contributions for national insurance, pension, housing and loan fund. Minister's stipends are paid in accordance with the national stipend scale, which is related to years of services. For the year under review the minimum stipend was £32,433 and the maximum stipend in the fifth and subsequent years of service was £39,856.					
				2025 £	2024 £
6. Collections for Third Parties					
Ukraine Disaster Appeal				300	0
Cornhill Macmillan Support Group/Whist				605	505
Alzheimer Scotland				0	130
				<u>905</u>	<u>635</u>