

THE CHURCH OF SCOTLAND
ERROL PARISH CHURCH of SCOTLAND

REPORT of the TRUSTEES
and
RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2025

Charity No: SC015895

Congregation No: 281656

Reference and Administrative Information

Charity Name: Errol Parish Church of Scotland
Charity Registration Number: SC015895
Congregation Reference No: 281656
Contact Address: Mr. John Dalziel
16 Gowrie Place, Errol PH2 7QY

TRUSTEES:

Mrs. Vera Crum
Mr. John Dalziel
Miss Agnes Glen
Mrs. Jane Knowles
Mr Jim Lawson
Mrs. Caroline McKenzie
Mrs Nicola Moore
Mrs. Eileen Morrison
Mr Tony Openshaw
Mrs. Lorna Pennycook
Mrs Fiona Ramsay
Mrs. Karen Smith
Mrs. Jaci Stewart
Mrs. Helen Tipping
Mr. Robert Tipping
Mrs. Sheila Turner

Principal Office-bearers:

Minister: Rev Marc Bircham
Associate Minister Rev Anne Redpath
Session Clerk: Mrs. Helen Tipping
Depute Session Clerk: Mrs Caroline McKenzie
Depute Session Clerk: Mrs Karen Smith
Church Treasurer: Mr. John Dalziel

Independent Examiner:

Ian Riley
Birchview Place
Errol
Perth
PH2 7UN

Bankers: Bank of Scotland, 10-16 King Edward Street, Perth

Trustees' Annual Report Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

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.

Organisational Structure

The Kirk Session meets at least five times a year and is responsible for spiritual affairs within the church.

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.

Services of Worship are normally held in the church every Sunday at 11 a.m. and four times each year there are Services of Holy Communion. Special services of worship are held during Holy Week and at Christmas time. Each week an audio recording of the sermon is put on to the church website.

A Sunday Club and Crèche facility are available during Sunday morning worship each week but we have had only a few children in attendance over the last year.

Youth activities - 'Fun Church Tuesday', for children in the Parish in Primaries 5, 6 and 7 continues to run very successfully with between forty and forty five children attending each month. We also have a group of five to eight S1 - S3 who regularly attended our Thursday Youth club.

Our Family Craft Evenings ran successfully throughout the year with seventeen families attending.

The Revive Cafe has been very successful throughout the year with between thirty and forty five attending each week. Our cafe runs from 12.30p.m. - 2p.m. providing lunches each Wednesday. Over the winter months we have taken part in 'Warm Welcome', extending our hours to 12.30p.m. - 3p.m. with various activities between 2-3p.m. This has been very well received with large numbers remaining for the activities. We also run a Fareshare/Foodswap in Errol on Thursday mornings in conjunction with the Madoch Centre and this is going well. We have a good group of volunteers to assist with these events, which is a great help.

Fund raising events, have included a Burns Supper, Quiz Nights, two fayres and a concert. These events provide a social gathering for the community and are greatly appreciated by the village.

The congregation supports a sponsored child through Compassion UK. [Charity No. 1077216]

The Trustees maintain Investment Funds and distribute income from the Benevolent Fund to provide financial aid to those in need in the parish.

Trustees' Annual Report [cont]

Year ended 31 December 2025

Achievements and Performance

The congregation contributed to the Annual Christmas Shoe Box Appeal organised by Blythswood Care. [Charity No. SC021848]

Harvest Gifts and money from our Burns Supper were donated to CATHS Day Centre.

Church Flowers were distributed to people within the Parish.

A soup lunch and retiring collection raised funds for Erskine Veterans Charity

Collections were made and Collection cans were placed in local businesses in aid of the Poppy Scotland [Charity No. SC014096].

Money was raised for Christian Aid through a soup lunch and Big Brekkie [Charity No. SC039150]

Christmas Cards were distributed to all households throughout the Parish.

Collections from Carol Singing at the Christmas Light switch on and at our Christmas Eve Service were given for Rachel House, Children's Hospice [Charity No. SC019724]

Weekly congregations of 40-50 people attended worship each Sunday.

During the year the church provided ministry for the following functions:

The conduct of 10 funerals

The conduct of 3 wedding

The Baptism of 0 children and 0 adults

We have a good working relationship with Errol Primary School. Our Associate Minister provides chaplaincy and religious input to the school and the school use the church a few times each year for end of term services.

The church organised a sunflower competition for all pupils in the summer term.

Pastoral care by Minister, Associate Minister and Elders to the Parish.

Financial Review

The principal source of income is through Offerings. This year, we saw an increase in our Overall Offerings and Donations. There was a decrease in tax recovered from Gift Aid donations from 2024.

We have finished the year with a balance of £32,402.87 in our general account. The continued support of those giving by Standing Order or Freewill Offering envelopes has been helpful, although we have seen a decrease in the number of Gift Aid donors, which greatly impacts the amount we can reclaim in Gift Aid.

Our monthly income through offerings and donations no longer covers our general monthly expenditure, mainly due to increases in Giving to Grow payments.

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 unrestricted cash funds of £95,174 (£99,202 in 2024).

The Church also holds £21,187 of restricted funds which have been provided for the purposes specified in Purposes of Restricted Funds on page 8.

Trustees' Annual Report [cont]
Year ended 31 December 2025

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 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,

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Date

Independent Examiner's Report to the Trustees of Errol Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out in pages 6-11.

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements 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 Financial Statements 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 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 Financial Statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

Ian Riley
Birchview Place
Errol
Perth
PH2 7UN

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Date.....