

The Church of Scotland

Auchtertool Kirk

Congregation Ref. No. 251491

Scottish Charity No. SC025310

Receipts & Payment Accounts

for the Year Ended 31 December 2025

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PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

Auchtertool Kirk (Church of Scotland)

**Receipts & Payment Accounts
Year ended 31 December 2025**

Reference and Administrative Information

Scottish Charity Registration Number	SC025310
Congregation Reference Number	251491
Contact Address	Mrs Christine Gillan 18 Moray Court Auchtertool Fife KY2 5XS

Principal Office Bearers:

Interim Moderator	Rev Gillian Paterson
Church Treasurer	Mrs Christine Gillan
Session Clerk	Mr Darren Rankin

Kirk Session:

Rev Gillian Paterson
Mr Stewart Glasson
Mr Robert Borthwick
Mrs Dorothy Borthwick
Mrs Elizabeth MacDonald
Mrs Marjory Templeton
Miss Mary Ann Peace
Mrs Deirdre McKenzie
Mr Darren Rankin
Mrs Christine Gillan
Mr Sean Gillan

Independent Examiner:

Colin McCulloch F.C.C.A
Paterson Boyd & Co.
Chartered Certified Accountants
18 North Street
Glenrothes
Fife
KY7 5NA

Bankers:

Royal Bank of Scotland
Kirkcaldy Branch
23/25 Rosslyn Street
KIRKCALDY
Fife
KY1 3HA

Auchtertool Kirk

Trustees' Annual Report Year Ended 31 December 2025

Governing Document

Auchtertool Kirk operates in accordance with the Model Deed of Constitution, however, the congregational board did not meet in 2025.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 interim moderator has been appointed by Fife Presbytery and chairs the meetings of the Kirk Session and the congregational board. The Congregational Board is appointed from within the congregation and the members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session is chaired by Gillan Paterson. The regulations of Congregational Finance were approved by the General Assembly in 2007.

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

Services of Worship are normally held each Sunday at 09.30hrs and throughout the year hold communion, baptisms, weddings and funerals.

The Presbytery Plan for Fife indicates that the Church has been categorised B, which means it may be closed by 2027. The Trustees are ensuring that the building is kept in good order, and all options are being discussed for how the future looks for this congregation. There are possibilities to consider, including expanding the church in terms of War Memorial space, and an avenue of trees in the grass area nearby.

The Trustees are dedicated and committed people who wish to ensure the long-term future of the building, and the congregational life, which includes outreach to the local community, including Auchtertool Primary School.

Rev Gillian Paterson took up the role of Interim Moderator early in 2024.

See Achievements and Performances for information about our 'extra-curricular' activities in 2025.

Achievements and Performance

A Doors Open day was held in September 2025.

The Autumn Fayre was held in the Village Hall. A book sale and the Carol concert were held in the Church.

Auchtertool Kirk

Trustees' Annual Report Year Ended 31 December 2025

Financial Review

The principal source of donation is by regular weekly giving. The use of Gift Aid and/or Weekly Freewill Offering envelopes is regularly encouraged. Gift Aid by standing order is also used and Open Plate donations are generously given.

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 totalling £9,943, restricted funds totalling £9,676.

A Consolidated Fabric Fund Revenue Account is held by the Church of Scotland General Trustees on behalf of Auchtertool Kirk congregation. This fund is used by the Trustees as a reserve for essential and necessary fabric repairs and additions which may arise due to the age of the building or new legislation which must be complied with. The Account was set up by the General Trustees after the sale of the Auchtertool Kirk manse.

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 General Assembly Regulations for Congregational Finance. They are 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,



.....
Mrs Christine Gillan
Treasurer

Date: 18 June 2026

Auchtertool Kirk

Independent Examiner Report to the Trustees Year Ended 31 December 2025

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 (as amended). 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 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.



Colin McCulloch F.C.C.A
Paterson Boyd & Co
Chartered Certified Accountants
18 North Street
GLENROTHES
Fife
KY7 5NA

Date: 18 June 2026

Auchtertool Kirk

Receipts and Payments Accounts Year Ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Receipts									
Donations & Legacies	1	14,030	-	-	14,030	10,731	9,600	-	21,331
Charitable Activities	2	1,111	-	-	1,111	684	-	-	684
Investments	3	478	-	-	478	466	-	-	466
Other	4	-	-	-	-	1,205	-	-	1,205
		<u>15,619</u>	<u>-</u>	<u>-</u>	<u>15,619</u>	<u>13,086</u>	<u>9,600</u>	<u>-</u>	<u>22,686</u>
Payments									
Charitable Activities	5	13,583	-	-	13,583	17,139	-	-	17,139
		<u>13,583</u>	<u>-</u>	<u>-</u>	<u>13,583</u>	<u>17,139</u>	<u>-</u>	<u>-</u>	<u>17,139</u>
Total Payments		<u>2,036</u>	<u>-</u>	<u>-</u>	<u>2,036</u>	<u>(4,053)</u>	<u>9,600</u>	<u>-</u>	<u>5,547</u>
Surplus of Receipts over Payments for the Year before Transfers									

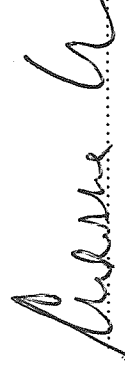
Auchtertool Kirk (Church of Scotland)

Statement of Balances as at 31 December 2025

Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Cash, Bank & Deposit Balances								
Cash, Bank & Deposit								
Balances brought forward	7,907	9,676	407	17,990	11,960	76	407	12,443
Movement in the Year								
(Deficit)/Surplus for the year	2,036	-	-	2,036	(4,053)	9,600	-	5,547
Transfers	-	-	-	-	-	-	-	-
Cash, Bank & Deposit balances carried forward	<u>9,943</u>	<u>9,676</u>	<u>407</u>	<u>20,026</u>	<u>7,907</u>	<u>9,076</u>	<u>407</u>	<u>17,990</u>
Investments at Market Value								
3.5% War Stock	-	105	-	105	-	105	-	105
Growth Fund (Cost £1,102.80)	14,035	-	-	14,035	11,546	-	-	11,546
	<u>14,035</u>	<u>105</u>	<u>-</u>	<u>14,140</u>	<u>11,546</u>	<u>105</u>	<u>-</u>	<u>11,651</u>
Assets								
Gift Aid Receivable	<u>1,954</u>	<u>-</u>	<u>-</u>	<u>1,954</u>	<u>1,671</u>	<u>-</u>	<u>-</u>	<u>1,671</u>

The accounts were approved by the Kirk Session and Board on 18 June 2026

For and on behalf of the Kirk Session

..... Mrs Christine Gillan

Treasurer

Auchtertool Kirk (Church of Scotland)

Notes to the Account for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1. Donations and Legacies								
Ordinary Offerings (Open Plate)	5,294	-	-	5,294	4,270	-	-	4,270
Gift Aid Donations	2,520	-	-	2,520	2,415	-	-	2,415
Tax Recovered on Gift Aid	1,691	-	-	1,691	546	-	-	546
Other Offerings, Grants and Donations etc	4,525	-	-	4,525	3,500	9,600	-	13,100
	<u>14,030</u>	<u>-</u>	<u>-</u>	<u>14,030</u>	<u>10,731</u>	<u>9,600</u>	<u>-</u>	<u>20,331</u>
2. Income from Charitable Activities								
Coffee Mornings	1,111	-	-	1,111	684	-	-	684
	<u>1,111</u>	<u>-</u>	<u>-</u>	<u>1,111</u>	<u>684</u>	<u>-</u>	<u>-</u>	<u>684</u>
3. Investment Income								
Dividends Received	275	-	-	275	276	-	-	276
Interest Received	203	-	-	203	190	-	-	190
	<u>478</u>	<u>-</u>	<u>-</u>	<u>478</u>	<u>466</u>	<u>-</u>	<u>-</u>	<u>466</u>
4. Other Income								
General Trustees	-	-	-	-	1,205	-	-	1,205
Linktown reimbursement	-	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,205</u>	<u>-</u>	<u>-</u>	<u>1,205</u>

Auchtertool Kirk (Church of Scotland)

Notes to the Account for the year ended 31 December 2025

5. Analysis of Expenditure

Charitable Activities

Ministries & Mission Allocation
 Presbytery Dues
 Other Staffing Costs – Organists
 Fabric & Maintenance
 Heat & Light
 Insurance
 Pulpit Supplies
 Independent Examiner
 Other Expenses

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
	4,259	-	-	4,259	7,913	-	-	7,913
	373	-	-	373	373	-	-	373
	1,480	-	-	1,480	1,530	-	-	1,530
	893	-	-	893	2,435	-	-	2,435
	1,951	-	-	1,951	530	-	-	530
	1,498	-	-	1,498	1,850	-	-	1,850
	1,928	-	-	1,928	1,346	-	-	1,346
	650	-	-	650	630	-	-	630
	551	-	-	551	532	-	-	532
	<u>13,583</u>	<u>-</u>	<u>-</u>	<u>13,583</u>	<u>17,139</u>	<u>-</u>	<u>-</u>	<u>17,139</u>

Auchtertool Kirk (Church of Scotland)

**Notes to the financial statements for the year ended
31 December 2025**

6. Movement in Funds

	At 31 January 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
Designated General Growth Fund	1,103	-	-	-	1,103
Designated Local Fabric Fund	-	-	-	-	-
General Fund	8,064	15,619	(13,583)	-	10,100
	<u>9,167</u>	<u>15,619</u>	<u>(13,583)</u>	<u>-</u>	<u>11,203</u>
Restricted Funds					
Flower Fund	23	-	-	-	23
Grave Fund	9,600	-	-	-	9,600
	<u>9,623</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,623</u>
Endowment Fund	408	-	-	-	408
Total Funds	<u>19,198</u>	<u>15,619</u>	<u>(13,583)</u>	<u>-</u>	<u>21,134</u>
Comprising					
Bank & Cash Balances	17,990				20,026
Investments at Cost	1,208				1,208
	<u>19,198</u>				<u>21,234</u>

Auchtertool Kirk (Church of Scotland)

Notes to the financial statements for the year ended 31 December 2025

6. Movement in Funds (cont)

	At 31 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
Designated General Growth Fund	1,103	-	-	-	1,103
Designated Local Fabric Fund	-	-	-	-	-
General Fund	12,117	13,086	(17,139)	-	8,064
	<u>13,220</u>	<u>13,086</u>	<u>(17,139)</u>	<u>-</u>	<u>9,167</u>
Restricted Funds					
Flower Fund	23	-	-	-	23
Grave Fund	-	9,600	-	-	9,600
	<u>23</u>	<u>9,600</u>	<u>-</u>	<u>-</u>	<u>9,623</u>
Endowment Fund	408	-	-	-	408
Total Funds	<u>13,651</u>	<u>22,533</u>	<u>(17,139)</u>	<u>-</u>	<u>19,198</u>
Comprising					
Bank & Cash Balances	12,443				17,990
Investments at Cost	1,208				1,208
	<u>13,651</u>				<u>19,198</u>

Purposes of Designated Funds

Growth Fund:	The fund was established to achieve investment growth to provide a degree of financial stability for the future.
Local Fabric Fund:	The trustees have set aside funds for the maintenance of church property.
Sunday School Fund:	This fund is used to provide teaching materials and awards.

Purpose of Restricted Funds

Flower Fund:	This fund provides flowers for display during services of worship and other events held in the church.
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Purpose of Endowment Fund

The 3.5% Conversion Stock from The Isabella Virtue's Bequest was redeemed during 2015 due to Government sale and the amount of £402.72 was deposited in the Sunday School bank account. Mrs Isabella Virtue's Bequest Charity No. SC007203 has been removed from the Scottish Charity Register.

Auchtertool Kirk (Church of Scotland)

**Notes to the Account for the year ended
31 December 2025**

7. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 and the maximum was £39,856 after five years.

8. Trustee Remuneration & Related Party Transactions

During the year no Trustee received remuneration or reimbursement of expenses.

No trustee or any person related had any personal interest in any contract or transaction entered into by the charity during the year.

9. Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Auchtertool Kirk (Church of Scotland)

**Accounts for the year ended
31 December 2025**

Appendix

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

	2025	2024
	£	£
Capital Account		
Credit balances held at 31 December at cost	<u>15,593</u>	<u>15,593</u>
Market Value of Balances at 31 December	<u>23,925</u>	<u>22,822</u>
Revenue Account		
At 1 January 2025	11,306	10,856
Interest Received	834	1,254
Dividends Received	557	557
	<u>12,697</u>	<u>12,667</u>
Withdrawals	320	1,267
	<u>12,377</u>	<u>11,306</u>
At 31 December 2025		