ST. MARK'S PARISH CHURCH OF SCOTLAND, GLASGOW

281 Kinfauns Drive, Drumchapel, Glasgow G15 7BD



RECEIPTS AND PAYMENTS ACCOUNTS

FOR 2025

CONGREGATION NO. 160935

SCOTTISH CHARITY NO. SC008954

Reference and Administrative Information

Charity Name:	ST. MARK'S PARISH CHURCH OF SCOTLAND, GLASGOW
Charity Registration Number:	SC008954
Congregation Reference No:	160935
Contact Address:	195 Maxwell Avenue Bearsden Glasgow G61 1HS

TRUSTEES:
PRINCIPAL OFFICE-BEARERS

Minister: Rev. Audrey Jamieson
Session Clerks: Rebecca Ashing and Adam Ashing
Church Treasurer: Ian Macdonald
Health and Hygiene Coordinator:
Safeguarding Coordinator: Jennifer Leiper

ELDERS

Eno Basi
Ndiana Ekong
Beth Elliot
Sandra Hilton
Audrey Jamieson
Kirsteen McLerie
Karen Macdonald
Ian Macdonald
Mary Mullen
Betty Rosenshine
Mary Thomson

INDEPENDENT EXAMINER

Mrs. Kristina Bowie FCCA
18 Ledi Road
Glasgow
G43 2AJ

BANKERS

Bank of Scotland
42/44 Sylvania Way
Clydebank
G81 3HF

Trustees' Annual Report
Year ended 31 December 2025

Structure, Governance and Management

Governing Document
The Church is administered in accordance a 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. The minister, who is a member of the kirk session, is elected by the congregation and inducted by Presbytery.

Organisational Structure
The Congregational Board is responsible for the spiritual affairs and general running of 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 God'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 of every parish of Scotland through a territorial ministry. It cooperates with other churches in various ecumenical bodies in Scotland and beyond, including being part of the Drumchapel Churches Partnership.

A service of worship is held every **Sunday** at 11am with a children's Sunday club.
The Music Therapy project and Choir take place on **Mondays**.
AA Group meets on **Tuesday** evenings.
NHS on **Wednesdays**.
Knitting Group and Parent Network on **Wednesday**s.
Drumhub and FASS (Family Addiction Support Services and Line Dancing on **Thursdays**.
Community Café (in the Orchard Café)on **Fridays**.
Orchard Café and Parkrun on **Saturday** mornings.
AA on **Saturday** evenings.

Achievements and Performance

At our morning worship services the attendance averages 20 adults. Music is a mix of traditional and modern accompanied digitally or sometimes by organ/piano.
Sunday Club membership varies from week to week but is between 2 to 11.

Financial Review

9 people donate through the Gift Aid Scheme.
24 members are registered under the WFO Scheme.
Our main source of income now is rentals, mainly the NHS.

The Orchard café is open on Saturdays.

Reserves Policy

Any reserves are kept in the Bank Accounts.

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 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,

Rebecca Ashing .....

and Adam Ashing .....
Session Clerks

Date 28/7/26

ST. MARK'S PARISH CHURCH OF SCOTLAND, GLASGOW
SC008954

Independent Examiner's Report to the Trustees of St. Mark's Parish Church of Scotland, Glasgow

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 7 to 12.

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.

Name: KRISTINA BOWIE



Address: 18 Ledi Road
Glasgow
G43 2AJ

Date: 29/9/26

St. Mark's Parish Church of Scotland, Glasgow

Receipts and Payments Account

Year ended 31 December 2025

		Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts							
	Donations	3	12,951		0	12,951	12,144
	Legacies		0				0
	Activities for Generating Funds		0				75
	Bank & Deposit interest		0				
	Investment income		0				
	Rental of premises		1,685			1,685	4,230
	NHS rental		37,100			37,100	42,100
	Grants (Repaid)		0			0	-9,990
	Other Receipts		11,467			11,467	0
			63,203	0	0	63,203	48,559
	Assets and investments						
	Sale of fixed assets		0				0
	Sale of investments		0				0
Total Receipts			63,203	0	0	63,203	48,559
Payments							
	Costs of generating funds	4	152			152	140
	Charitable activities	4	54,382	0		54,382	55,994
	Governance costs	4	0	0		0	0
	Assets and investments	4	0	0		0	0
Total Payments			54,534	0		54,534	56,134
Excess of Receipts over Payments for the year before transfers			8,669	0		8,669	-7,575
	Transfers					0	0
Excess of Receipts over Payments for the year			8,669	0		8,669	-7,575

Statement of Balances

At 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025	Total 2024 £
Bank & Deposit Balances					
Bank & deposit balances brought forward	2,419	0	0	2,419	9,994
Movement in year:					
Excess of Receipts over Payments for the year	8,669	0	0	8,669	-7,575
Bank & deposit balances carried forward	11,088	0	0	11,088	2,419
Investments at market value	0	0	0	0	0
Assets					
Gift Aid Receivable	0	0	0	0	0
Liabilities					
Cost of repair not yet billed	0	0	0	0	0

The accounts were approved by the Kirk Session and Financial Board on 28/7/26

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

St. Mark's Parish Church of Scotland, Glasgow
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year one trustee, Rev. Audrey Jamieson, had Council Tax, business phone bills and travel expenses paid

2. Movements in Funds

	At 1 Jan 2025 £	Receipts 2025 £	Payments 2025 £	Transfers 2025 £	At 31 Dec 2025 £
Unrestricted funds					
Designated Fabric Fund	0	0	0	0	0
General Fund	2,418	63,203	54,534	0	11,087
	2,418	63,203	54,534	0	11,087
Restricted funds					
Flower Fund	0	0	0	0	0
Knitting Club	0	0	0	0	0
	0	0	0	0	0
Total funds	2,418	63,203	54,534	0	11,087

Purposes of Designated Funds

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

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Knitting Club: This is a fund to maintain a social group interested in knitting.

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025	Total 2024 £
3. Analysis of Donations						
	WFO Scheme (non Gift Aid)	2,699			2,699	2,263
	Gift Aid Donations	5,736			5,736	4,810
	Tax Recovered on Gift Aid Donations	2,236			2,236	3,001
	Ordinary Offerings (Open Plate)	1,380			1,380	1,706
	Other Offerings, Donations etc	900			900	364
		12,951			12,951	12,144
4. Analysis of Payments						
Costs of generating funds						
	Investment Managers' fees					
	Offering envelopes	152			152	140
		152	0	0	152	140
Charitable activities						
	Giving to grow	5,393			5,393	2,944
	Presbytery dues	0			0	374
	Capital Spend	0			0	1,922
	Minister's expenses	3,132			3,132	3,545
	Council Tax	2,829			2,829	2,631
	Pulpit supply	110			110	0
	Other staffing costs	5,247			5,247	5,366
	Fabric repairs & maintenance	22,213			22,213	20,986
	Heat and light	11,350			11,350	13,130
	Insurance	2,614			2,614	2,808
	Church office expenses	538			538	773
	Other expenses	956			956	1,515
		54,382			54,382	55,994
Governance costs						
	Independent examiner's fees	0	0	0		
		0	0	0		
Assets and investments						
	Purchase of assets	0	0	0		
	Purchase of investments	0	0	0		
		0	0	0		
Total		54,534	0		54,534	56,134

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 and the maximum stipend (in the fifth and subsequent years) £39,856.

	2025	2024
	£	£
	39,856	38,884

6. Collections for Third Parties

Lodging House Mission	45	109
	45	109

7 Orchard Café

Opening balance brought forward	2,114
Income	696
Grant	9,990
	12,800
Expenditure	5,080
Balance	7,720

8. Children's Group

Opening balance	22
There has been no activity.	
Closing Balance	22

APPENDIX

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

The General Trustees hold the title deeds to the Church. They also hold the sum of £102.00 in the Consolidated Fabric Fund on behalf of St. Mark's Church.

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