The Church of Scotland
Uddingston: Viewpark Parish Church of Scotland

CONGREGATIONAL ACCOUNTS

SORP Compliant Accounts

Year ended 31 December 2025

Congregation No: 171154

Scottish Charity No: SC009991

Trustees' Annual Report
Year ended 31 December 2025

The Trustees present their annual report and accounts of the charity for the year ended 31 December 2025. The accounts have been prepared in accordance with the accounting policies set out therein and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January2019).

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.

Achievements and Performance

Church life in Uddingston Viewpark consists of a rich tapestry of activity involving worship, Christian education, fellowship and service to the community in which we are located. The level of activity is significant, and we are grateful to the many who commit themselves to Christ's work.

Worship

Viewpark gives everyone the opportunity to hear and understand the word of God and be transformed by his healing love. Everyone is encouraged to grow and develop to Christlike maturity by helping them discover the gifts and talents that God has given them. We aim to equip each member of our family for their ministry, empowering them to spread the Good News throughout our community and beyond.

The Good News is proclaimed in a variety of ways, the most obvious being the regular Sunday morning service where there has been a noticeable increase in attendance following the difficulties experienced by the Covid epidemic. In addition, that service is livestreamed and a number of people join online.

In addition to Sunday morning worship takes place at other times on a Sunday. Messy Church meets at 9.45am prior to the Sunday morning service, a time for fun, family time and breakfast along with study based on *What's in the Bible*. Freedom is a time of worship held on a Sunday evening at 7pm where participants are free to stand, sit, sing or not in a time of praise and worship with inspirational and exciting music from some Christian bands and song writers. From time-to-time Messy Church also operates.

The Good News is also spread in other ways. Daily Devotionals are transmitted through WhatsApp along with a WhatsApp Prayer Group as a place to ask for prayer and to be able to pray for others. Prayer requests can also be placed in the Cross close to the entrance to the Church. A prayer room is available as a quiet space for reflection and prayer while the Sanctuary is also open for anyone to sit and reflect throughout the week.

Music

Music is also an integral part of our worship. Our Praise Band consists of a number of instrumentalists – guitar, accordion, flute, trumpet, violon, drums, keyboard – and has not only supported worship at Viewpark but has also played at a variety of other venues. In addition, there is a choir of 3/4 on a Sunday morning and also a larger group known as Sing a Little Louder which meets on a Thursday evening.

Christian Education

Over many years now Viewpark Church has enjoyed Study Groups intended to teach and nurture people in the Christian faith by sharing individual journeys of faith and learning from others and the Bible. Two such courses, generally 7 weeks and involving a number of groups, were held in 2025 – *Transformed* in February/March 2025 and *When God's Spirit Moves* in September/October. In addition, A Brew and a Blether offers further opportunities for Bible discussions.

Community Involvement

Viewpark geographically sits at the centre of the parish and seeks to be involved with and support that community in a number of ways.

ViewCare Project

An area of major involvement to support those in need is carried out through the **ViewCare Project.** This Project began in 2017 with the objective to responding to need within the parish and wider community. In 2020 the Project became a SCIO with 7 Directors, the majority being Church members. Currently there are 4 major strands to the work:

1. Foodbank. In 2025 the Foodbank supported 2012 adults and 1053 children but also supported families with food donations for pets – 147.
2. Clothing Bank. In 2025 the Clothing Bank supported 240 adults and 208 children.
3. Home Bank. In 2025 the Home Bank supported 285 adults.

These 3 elements are supported by many volunteers, both church members and members of the community. Funding comes from a variety of grant awarding bodies as well as individual, company and organisation donations and similarly donations of food. The Foodbank is also an ecumenical venture well supported by St John the Baptist Roman Catholic Church in Uddingston and with a Director on the Board. Overall, over 3,800 individuals were supported in 2025.

The Project also uses a room, known as the Living Room to allow a safe place for distressed people to feel supported and comforted.

The fourth element is Christmas Hampers organised annually and involving a major logistical exercise with a significant number of volunteers from the church and community. Donations come from many individuals, organisations and companies. In 2025 Hampers (food, toys, vouchers) were distributed to 278 families, 403 adults, 439 children along with 40 pets.

The Project has a part time coordinator funded by various grants and donations, in particular the Robertson Trust.

School Chaplaincy

The Minister is Chaplain to Aitkenhead Primary School and Tannochside Primary School.

Café

In the redevelopment of the Church complex the Café was envisaged as providing a social hub in the community open 6 days a week. This objective has been successful and brings a significant footfall into the complex, some of the clients being members of various activities and others simply enjoying the ambience of the complex. However, some clients have made use of the Sanctuary and/or the Prayer Room for quiet reflection and prayer. In addition, the Café also supports the ViewCare Project through the Blessings Board where customers and others provide a voucher donation of various types of food and drink for those unable to afford to do so themselves.

Accommodation

The Church complex hosts a significant range of community activity. For organisations that provide a paid for service a rental is charged and for organisations which provide a free service no charge is made.

In the first category are the following organisations – Baby Beats, Dance School, Karate Club, Music Makers & Shakers, Pilates, Sew Happy.

In the second category are the 1st Viewpark BB (Anchor, Junior, Company), Guides (3rd and 4th Viewpark Rainbows, 1st A Tannochside Brownies, 1st B Tannochside Brownies, Senior Section), Mothers & Toddlers, Close Knit Friends and Loose Sewers and Travelling Companions.

Youth

A major recent development part funded by Seeds for Growth is the TeenSpace Project for local youths involving a number of activities. The Project has a part time Youth Leader (currently vacant) aided by a number of volunteers. In addition, on a Sunday the Sunday School and Junior Fellowship meet. The Church is also involved in supporting Scripture Union in Aitkenhead Primary School, Tannochside Primary School and Uddingston Grammar School.

Communication

As a congregation we seek to spread the Good News as widely as possible through a variety of means – website, new letter, Facebook and WhatsApp along with live streaming of the weekly service. In addition, Church Suite has been adopted for administrative and communication purposes.

Manse

An agreement was entered into with a developer to redevelop the Manse site with a new Manse along with 2 other residential properties. The Manse was demolished in September 2025 after a series of delays. The new Manse will provide much-improved accommodation for the Manse family along with a decrease in energy costs.

Financial Review

General Fund total income is up by just under 9.6% overall at £138,383 (from £126,310), with main collection income up 9.7% at £128,175 (from £116,855 previous year). The increase in total income is in the main due to contributions from new members and a slight increase in charging of hall lets.

Total expenditure from the General fund in 2025 amounted to £133,228 (from £125,994 the previous year), which represents an increase of 5.7%. due mainly to increases in energy costs, and in office expenses due to the need to replace the photocopier. The church is also supporting the running of the View Café, not currently in a position to contribute to costs incurred. Scottish Water Business Stream costs in the amount of £8,297 (inc accrual) are solely attributable to the Café, in addition to a proportion of energy costs. The net balance carried forward in the general fund is a surplus of £48,696 – while this is due in the main to the winding up of the View 21 fund (see note below*), income has risen at a slightly higher rate than expenditure, which we continue to keep under close review (previous year surplus £3,982). This surplus also allows us to keep the necessary reserves for the first time in a number of years (see note below*).

The Balance in restricted funds is £13,163 at the end of 2025, down from £39,218, again due to movement in View21 funds.

In 2025 our Giving to Grow allocation to the Church's central fund of £62,998 was met in full. Our 2026 allocation is going up by 8.4% to £68,319 (following only a 0.7% increase in the previous year), which means keeping expenditure in line with projected income will continue to prove challenging.

The final payment of a loan drawn down in 2020 for View 21 was made in 2025. We are grateful to all those members who give so generously towards the work of the Church in this community and further afield.

*The Kirk Session agreed at a meeting on 4 November to wind up the restricted View 21 Fund as from 1 December 2025. in the following terms:

"A further paper had been circulated concerning the View 21 restricted fund noting that the purpose of the Fund "to assist with the cost of extending accommodation for use by Church and Community organisations" had been overtaken. Accordingly, it was proposed to move to unrestrict the Fund in line with the OSCR guidelines for this matter as from 1 December. It was also agreed move the balance to the General Fund with further consideration being given to allocating the balance to various purposes such as manse expenditure and reserves as well as the General Fund itself. The Clerk was instructed to contact donors as per the OSCR Guidelines."

The View 21 Fund had been established "to assist with the cost of extending accommodation for use by Church and Community organisations." The purpose of the Fund having now been overtaken and no further extensions to the building complex planned the Kirk Session agreed to the winding up in accordance with OSCR Guidelines which, in an exchange of emails, indicated that:

"In the case of small or closed donor groups (such as a congregation), it would generally be sufficient to circulate the notice among them without the need to publicise it more widely, provided all are reached and given the opportunity to respond. Even if no donors come forward to express a view, the church will at least have evidence that it attempted to get their view. For transparency you should keep a clear record of how you contacted donors, what information was provided, and any responses received."

All donors were contacted and agreed to the winding up of the View 21 Fund and accordingly, the Fund has been transferred to the General Fund.

Risk Management

As in previous years, two main risks have been identified and are being managed. The first is that the church is dependent on a level of continuing donations and an active membership. The church is due to have a recommitment campaign in 2026 and will also continue to look for fundraising opportunities in the coming year.

The second is managing the increasing costs in respect of work to keep our buildings in a good state of repair. Regular preventative maintenance activities are taking place to keep the church buildings in good condition. This is done with the guidance of our property convener and a number of people who assist in a voluntary capacity. We continue to limit spending on property to essential repairs only.

Reserves Policy

The charity trustees have considered the reserves required and have considered their current and future liabilities. Following the major building improvements the level of reserves over the past few years has been low. It is the Trustees' policy to seek to hold reserves of around one quarter of the annual running costs of the charity to provide a measure of safety in the event of a downturn in donations or significant, unplanned maintenance expenditure. This equates to approximately £30,000 to £40,000. The surplus of £48,696 comfortably exceeds this target reserves level.

- Ensure Committee activities are communicated to the wider church and community on a regular basis, via articles on the website, church notices, flyers, etc.

The following Committees will be part of the governance structure:
Property/Services: Responsible for overseeing all matters relating to the Church property in particular:

- Maintaining the Church, Halls and ancillary accommodation:
  - Maintaining the Property Register
  - Organising any necessary repairs
  - Ensuring a proper system of maintenance
  - Ensuring that the Property is cleaned and kept in good order.
  - Ensuring that all health and safety measures are in place.
- Maintaining the Manse, including responsibility for the annual inspection and regular works.
- Maintaining the Church grounds.
- Letting of halls, rooms etc, including the setting of appropriate fees on an annual basis.

The Committee has delegated powers to undertake expenditure up to a limit of £1000 for

Pastoral Care: Responsible for overseeing all matters relating to the pastoral care of the Congregation:

- Establishing a group to undertake visits to/phone those identified as needing pastoral care – bereavement, illness, housebound, Care Homes
- Developing a Welcome Pack for new members and families
- Ensuring that appropriate training as necessary is provided for the visiting team.
- Instituting a system of follow-up for weddings and baptisms.
- Instituting bereavement follow-up.
- Instituting as necessary a system to encourage lapsed members to return to Church.

Youth Committee: Responsible for overseeing all matters relating to youth activity:

- Overseeing the work of TeenSpace and liaison with the Youth Worker;
- Liaising with the Sunday School and Youth Fellowship;
- Liaising with uniformed organisations.

Teams
A number of teams will undertake specific tasks requiring a less formal approach than a committee. The Teams would not be a standing item on the Kirk Session agenda but will raise any specific issues for inclusion on the Kirk Session agenda as necessary by advising the Session Clerk or Depute Session Clerk.

Membership of Teams is open to any member or adherent of the Congregation. It is proposed that each Team should have a maximum of 4 members. Each Team will be led by a Leader appointed for a period of 4 years. The Leader of a Team does not need to be an Elder. The role will entail ensuring that the Team consistently works towards developing the area of responsibility assigned to the Team.
The following Teams will be part of the governance structure:

AV/IT	Prayer	Recommitment campaign
Social activity/Fundraising	Sunday Teas/Welcome	Worship

Individual Delegated Tasks
The following tasks will be delegated to named individuals who will raise any specific issues for inclusion on the Kirk Session agenda as necessary by advising the Session Clerk or Depute Session Clerk:

Accounts/Budget	Bookstall	Data Protection
Flowers	FWO/Collections	Music
Safeguarding	Social communication	Website

Trustees' Annual Report (cont.)
Year ended 31 December 2025
Reference and Administrative Information

Trustees

The Trustees who served at any time during the year and up to the date of signing the accounts were:

Kirk Session

Rev M G Lyall

Mr D Alexander	Mr D Docherty	Mrs M Docherty	Mr S Forrester
Mrs C Foy	Mrs S Lyall	Ms J Macaulay	Mrs S Macaulay
Mrs S Maclachlan	Mrs J Millar	Mr A Vesey	

To 30 January 2025

Mrs I Anderson	Mr G Hughes	Mrs M Hunter

To 17 February 2025

Mrs I Kerr

To 9 April 2025

Mrs L Watson

Mrs N Adams	Mrs U Alexander	Mrs M Bain	Mrs M Blair
Mrs M Bradshaw	Mrs E Brown	Mrs J Burrows	Mrs K Campbell
Mrs J Carmichael	Mrs F Cunningham	Mrs J Dykes	Mr A Fergus
Mrs D Hannen	Mrs C Hanson	Mrs P Harvie	Mr R House
Ms L Johnston	Mr T Johnstone	Mrs A Lochrie	Mrs E Lyall
Mrs M MacLeod	Mrs A McCue	Rev Norman McKee	Mr A McMillan
Mrs L McMillan	Mrs M McMurdo	Mrs S McPherson	Mr T McTavish
Mr J Penman	Mrs J Penman	Mr R Ramsay	Mr M Sagar
Mrs G Sommerville	Mrs B Swan	Dr A Tweedie	

Reference and Administrative Information

Charity Name: Uddingston: Viewpark Parish Church
Charity Address: 400 Old Edinburgh Road, Uddingston, G71 6PJ
Charity Registration Number: SC: 009991
Congregation Reference No: 171154
Contact Address: c/o Mrs S Maclachlan
21 Redwood Grove
Coatbridge

Principal Office-Bearers

Minister: Rev M G Lyall
Session Clerk: Mr D S Alexander
Church Treasurer: Mrs S Maclachlan

Independent Examiner

David Lipowski ACMA CGMA
8 Greystone Gardens
Strathaven
ML10 6FT

Bankers

Bank of Scotland
56 Main Street
Uddingston
G71 7LS

Trustees' Annual Report (cont.)
Year ended 31 December 2025
Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

David S Alexander
Session Clerk

Signature 

Date 25/03/26

Report of the Independent Examiner to the Trustees of Uddingston: Viewpark Parish Church of Scotland

Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

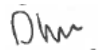
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2025 (pages 6 to 13), no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect:
   - accounting records have not been kept in accordance with Section 44 (1) (a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006 (as amended).
   - the accounts do not accord with those records.
   - the statement of account does not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006 (as amended).
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

David Lipowski ACMA CGMA
8 Greystone Gardens
Strathaven
ML10 6FT

Signature 

Date 26/03/26

Uddingston: Viewpark Parish Church SC 009991
Statement of financial activities
Year Ended 31 December 2025

	Notes	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
		£	£	£	£	£	£
Incoming Resources from generated funds							
Donations and Legacies	1	128,175	10,368	138,543	116,855	11,885	128,740
Charitable Activities	2	10,208	-	10,208	9,455	-	9,455
Other Income	3	-	15,000	15,000	-	-	-
Total Income		**138,383**	**25,368**	**163,751**	**126,310**	**11,855**	**138,195**
Expenditure on:							
Charitable Activities	4	133,228	11,864	145,092	125,994	6,436	132,430
Total Expenditure		**133,228**	**11,864**	**145,092**	**125,994**	**6,436**	**132,430**
Net Income/(Expenditure)		5,155	13,504	18,659	316	5,449	5,765
Transfers between Funds	10	39,559	-39,559	-	-	-	-
Net incoming/outgoing resources Before other recognised gains/losses		**44,714**	**-26,055**	**18,659**	316	5,449	5,765
Other Recognised Gains/Losses	8	-	-	-	-	-	-
Net Movement in Funds		**44,714**	**-26,055**	**18,659**	316	5,449	5,765
Reconciliation of Funds							
Total Funds brought forward		3,982	39,218	43,200	3,666	33,769	37,435
Total Funds carried forward		**48,696**	**13,163**	**61,859**	**3,982**	**39,218**	**43,200**

Balance Sheet **Year Ended 31 December 2025**	**Note**	**2025**	**2024**
		£	£
Current Assets			
Debtors	7	19,419	17,459
Bank and Deposits		50,231	35,727
		69,650	**53,186**
Creditors			
Creditors due within 1 year	8	7,791	9,986
Net Current Assets		**61,859**	**43,200**
Net Assets		**61,859**	**43,200**
Liabilities >1 Year	8	0	0
Total Net Assets		**61,859**	**43,200**
Funds of the Charity			
Unrestricted Funds			
General Fund	10	48,696	3,982
Designated Funds		-	-
		48,696	3,982
Restricted Funds	10	13,163	39,218
Total Funds		**61,859**	**43,200**

The Accounts were approved by the Kirk Session on 25 March 2026 and signed for and behalf of the Kirk Session by:

David S Alexander Session Clerk

Susan Maclachlan Treasurer

Date 25/03/26

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended), the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified and defined as follows.

Restricted Funds are subject to specific requirements on their use which may be declared by the donor or with their authority or created through legal processes, but still within the charity's wider objects.

Endowment Funds are funds given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted Funds are expendable at the Trustees' discretion in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Incoming Resources

All donations and gifts are included within incoming resources either as unrestricted or restricted funds according to the terms of the donation and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at market value to the charity.

Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £2,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives - fixtures, fittings and office equipment, 10 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Uddingston: Viewpark Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Uddingston: Viewpark Parish Church SC 009991
Notes to the Financial Statements

		Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
		£	£	£	£	£	£
1	**Donations and Legacies**						
	Offerings and Standing Orders	98,510	8,586	107,096	87,620	9,674	97,294
	Tax Recovered on Gift Aid	23,306	1,782	25,088	20,047	2,211	22,258
	Contributions from Organisations	-	-	-	-	-	-
	Endowment Income	-	-	-	-	-	-
	Other	6,359	-	6,359	9,188	-	9,188
	Total	**128,175**	**10,368**	**138,543**	**116,855**	**11,885**	**128,740**
2	**Charitable Activities**						
	Regular Fundraising Activities	-	-	-	-	-	-
	Rent Received	10,208	-	10,208	9,455	-	9,455
	Totals	**10,208**	**-**	**10,208**	**9,455**	**-**	**9,455**
3	**Other Income**						
	External Grants Received	-	15,000	15,000	-	-	-
	Totals	**-**	**15,000**	**15,000**	-	-	-
Total Incoming Resources		**138,383**	**25,368**	**163,751**	**126,310**	**11,885**	**138,195**

4	**Analysis of Expenditure**	Unrestricted 2025	Restricted 2025	Total 2025	Unrestricted 2024	Restricted 2024	Total 2024
		£	£	£	**£**	**£**	**£**
	Charitable Activities						
	Giving to Grow Allocation	62,998	-	62,998	62,814	-	62,814
	Presbytery Dues	1,867	-	1,867	1,876	-	1,876
	Minster's Expenses	1,797	-	1,797	1,878	-	1,878
	Pulpit Supply	-	-	-	-	-	-
	Professional Services	10,020	2,942	12,962	10,470	-	10,470
	Fabric, Repair and Maintenance	5,503	7,618	13,121	3,359	6,288	9,647
	Council Tax	3,252	-	3,252	3,489	-	3,489
	Other Building Costs	42,611	-	42,611	39,421	-	39,421
	Church Office Expenses	3,069	-	3,069	1,118	-	1,118
	Music	1,400	-	1,400	1,546	-	1,546
	Other Expenses	711	1,304	2,015	203	148	351
	Total	**133,228**	**11,864**	**145,092**	**125,994**	**6,436**	**132,430**

Support Costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity and have not been separately identified.

5	**Costs for Services provided**	**2025**	**2024**
		£	£
	Cost of Professional Services	10,020	10,470
	Total	**10,020**	**10,470**

	Salary Costs and numbers	**2025**	**2024**
		£	£
	Salary Costs	2,942	-
	Total	**2,942**	**-**
	Youth Worker	1	-
	Total	**1**	**-**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contribution for national insurance, pension and housing and loan fund. These contributions are paid by Standing Orders in 10 equal payments from February to November. 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.

6 Trustee Remuneration and Related Party Transactions

During the year Rev Michael Lyall, Trustee, received reimbursement of expenses incurred totalling £1,797 for travelling expenses, in addition to £3,252 of Council Tax. In addition, Mrs Shona Lyall, a member of the Kirk Session, received £5,400 as Musical Director for the year.

During the year a total of £39,766 was donated to the Congregation by the Trustees.

7 Debtors	**2025**	**2024**
	£	£
Gift Aid Tax Refund Due	19,419	17,459
Other – Insurance	-	-
Total	**19,419**	**17,459**

8 Creditors	**2025**	**2024**
	£	£
Accruals	7,791	3,776
Loan Capital Due (<1 Year)	-	6,000
Loan Interest Due	-	210
Total	**7,791**	**9,986**
Loan at Cost (>1 Year)	**0**	**0**

9 Analysis of Net Assets among Funds- 2025

		General	**Designated**	**Restricted**	**Endowment**	**Total**
		£	**£**	**£**	**£**	**£**
Fixed Assets		-	-	-	-	-
Investments		-	-	-	-	-
Current Assets		56,487	-	13,163	-	69,650
Current Liabilities		- 7,991	-	-	-	- 7,791
Liabilities > 1 Year	14	-	-	-	-	-
Net Assets at 31 12 2025		**48,696**	**-**	**13,163**	**-**	**61,859**

Analysis of Net Assets among Funds- 2024

		General	**Designated**	**Restricted**	**Endowment**	**Total**
		£	**£**	**£**	**£**	**£**
Fixed Assets		-	-	-	-	-
Investments		-	-	-	-	-
Current Assets		7,758	-	45,428	-	53,186
Current Liabilities		- 3,776	-	- 6,210	-	- 8,420
Liabilities > 1 Year	14	-	-	-	-	-
Net Assets at 31 12 2024		**3,982**	**-**	**39,218**	**-**	**43,200**

10 Movement in Funds- 2025		At 1 Jan 2025	Incoming Resources	Outgoing Resources	FV Adjustment Transfers	At 31 Dec 2025
Endowment Funds		-	-	-	-	-
Restricted Funds						
Flower Fund		794	-	-	-	794
View 21 Project	14	38,113	10,368	8,922	-39,559	-
Youth Fund		-	15,000	2,942	-	12,058
Music Fund		311	-	-	-	311
Totals		**39,218**	**25,368**	**11,864**	**-39,559**	**13,163**
Unrestricted Funds						
Designated Fabric Fund		-	-	-	-	-
The Guild Fund		838	-	838	-	-
Sunday School Fund		-	-	-	-	-
General Fund		3,144	138,383	132,390	39,559	48,696
Totals		**3,982**	**138,383**	**133,228**	**39,559**	**48,696**
Total Funds		**43,200**	**163,751**	**145,092**	**-**	**61,859**

Movement in Funds- 2024		At 1 Jan 2024	Incoming Resources	Outgoing Resources	FV Adjustment Transfers	At 31 Dec 2024
Endowment Funds		-	-	-	-	-
Restricted Funds						
Flower Fund		794	-	-	-	794
View 21 Project	14	32,664	11,885	6,436	-	38,113
Music Fund		311	-	-	-	311
Totals		**33,769**	**11,885**	**6,436**		**39,218**
Unrestricted Funds						
Designated Fabric Fund			**-**		**-**	**-**
The Guild Fund		838	-	-	-	838
Sunday School Fund		148	-	148	-	-
General Fund		2,680	126,310	125,846	-	3,144
Totals		**3,666**	**126,310**	**125,994**	**-**	**3,982**
Total Funds		**37,435**	**138,195**	**132,430**	**-**	**43,200**

Purposes of Restricted Funds

Flower Fund	To provide flowers for display during worship and for pastoral purposes
Music Fund	To be used towards the cost of music

Purposes of Designated Funds

Fabric Fund	For maintenance of Church property
Sunday School Fund	For use by the Sunday School

11 Volunteers

The congregation benefits from the contribution made by many volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational and community life which rely on these contributions are many and varied and much of these activities would be unable to continue were it not for the commitment shown.

12 Collections for Third Parties	2025 £	2024 £
Christmas Turkeys	1,645	1,300
World Vision	312	312
St Andrew's Hospice	500	-
Scripture Union		500
Burnhead Church Foodbank		200
Bothwell Church Foodbank		200
Salvation Army Foodbank		200
Total	**2,457**	**2,712**