

Trustee Report and Annual Accounts

Year ended 31st December 2025

Minister: **Rev. Stuart Love BA (Hons) MTh**
Session Clerk: **Graham Kilpatrick**
Church Treasurer: **Mary MacCallum BAcc ACMA**

Congregational No: 160923

Scottish Charity No: SC010138

2025 Final Version

Reference and Administrative Information

Charity Name: Clincarthill Parish Church
Charity Registration Number: SC010138

Congregation Reference Number: 160923

Contact Address: 1220 Cathcart Road
Glasgow
G42 9EU.

Website: www.clincarthill.org.uk

Trustees

	Ord		Ord		Ord
Stuart Buchanan	2007	Kevin Hughes	2014	Mary MacCallum	2003
Ruth Coates	2011	Stephen Kennedy	1989	Gordon Macfarlane	1985
Roger Gann	1991	Lorraine Kennedy	2014	John McColl	1983
Rhona Gann	2014	Gemma Kennedy	2014	Sheila Morrow	1985
Elaine Harvey	2000	Joan Kilpatrick	2011	Ian Ritchie	1972
Irene Hay	2003	Graham Kilpatrick	2023	Doreen Walker	2003
Janice Hughes	2007	Rev. Stuart Love	2016	James Williams	1979

Iain Buchanan	Retired	Dec 2025
Grace Clark	Retired	Dec 2025
Graham Shankland	Retired	Jun 2025
Netta Sharpe	Retired	Dec 2025
Peter Sinclair	Retired	Dec 2025

Minister: Rev Stuart Love BA (Hons) MTh

Session Clerk: Graham Kilpatrick

Church Treasurer: Mary MacCallum BAcc ACMA

Independent Examiner: Shirley Mackie BSc CPFA
1 Lundin Road
KY12 8PJ

Bankers: Bank of Scotland
BoS Commercial
PO Box 2000
BX2 1LB.

Trustees' Report

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts on page 12 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 in the UK and Republic of Ireland effective from 1 January 2019.

Structure, Governance and Management

The congregation is a registered charity, number SC010138 and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The charity trustees are members of the Kirk Session who oversee both temporal and spiritual matters within the church. They have been chosen from 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.

The Kirk Session delegates certain responsibilities to seven teams who encourage wider participation from the congregation in the running of the church and its activities. We hope that this will lead to a continued growth in our journey of faith.

Objectives and Activities

Clincarthill Church is part of the Church of Scotland, and 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 part of 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.

Clincarthill Church meets for Sunday Morning worship services which are streamed live as well as recorded and available on You-tube. There are evening services twice a month as well as a weekly prayer meeting. In addition to an active Kids Church and creche on a Sunday morning, the BB Anchor boys meet on a Tuesday with the BB Junior and Company meeting on a Friday evening. Unfortunately, we are unable to find replacement leaders for the Gems which catered for girls aged 5-7 so it ceased in June 2026.



Kid's Church

Other groups meeting regularly include the Guild, the Tuesday Coffee Club, the Thursday Craft group and the Friday Lunch Club. With the departure of the main leaders, the Puppet team has taken a back seat although there has been a sporadic appearances at the main festivals.

Trustees' Report (cont.)

On the 1st January 2025 we had 151members on the Congregational Roll. During the year 2 people joined the roll by Profession of Faith and 1 person joined by certificate but during the year, 2 members died, 2 people were removed by certificate and a further 15 people were removed from the roll following an exercise to contact lapsed members to comply with guidance from the presbytery. The number on the Congregational Roll at 31st December 2025 was 135.

During 2025, with the assistance of the Glasgow Presbytery Planning team, we started discussions with Maxwell Mearns Castle Church with a view to forming a linkage. We are delighted to report that the linkage formally took place in 23 January 2026.

Achievements and Performance

Youth Team:
Summer Trip - At the beginning of June, we had a trip to Briarlands Farm in Stirling.







This followed the previous year's excursion and was another successful day. Around 40 adults and children attended with some of the children inviting along friends. As always there was so much to do from a group tractor ride, archery, golf football, go-carts, animal petting barn and so much more. We finished the day with some parachute games and a potato and spoon race before heading for the bus home.



Holiday Club - In August, the holiday club "On Your Marks" was attended by about 50 children over the week and sharing bible stories from the Gospel of Mark as well as games, crafts and songs linked to the stories. We had a barbeque on the Thursday for the children and their families.





Trustees' Report (cont.)

Breakfast with Santa - In December we had our first "Breakfast with Santa" which was very successful with around 40 parents and children coming along (many from the local community) to spend the morning having breakfast, writing letters ro Santa, listening to stories with Mrs Claus, participating in crafts, having their faces painted and visiting Santa in his Grotto.





We were unable to have any film nights this year as the projector in the sanctuary was needing replaced to return to a higher quality of projection. The new projector was installed in December and we are looking forward to restarting the Film nights in 2026.

Mission and OutreachTeam:



Warm Space - We ran the Warm Space for the month of January. This ran every Thursday from 1pm to 4pm providing soup and a roll, and tea/coffee etc. We had a Burns' afternoon in January with haggis, neeps and tatties which was well received and we were joined most weeks by local musicians. January can be a lonely and difficult time for many people and it was great to see so many friendships forming over the course of the 4 weeks. Around 30+ people attended.

Alpha – We ran an Alpha course for 10 weeks in February through to April. This was held in the church and although a small number attended, it was deemed worthwhile with a meal beforehand.

.



Garden Café - The Garden Café ran for 5 weeks over the summer for the month of July. This has become a regular community outreach event over the last 5 years since COVID-19 where the community have had an opportunity to come together and make new friends. Local musicians provided entertainment each week for which we are grateful and it has been a pleasure serving our community in this way.

Trustees' Report (cont.)



Feed the Fans – Over the summer we held a 'Feed the Fans' event for the Lana Del Rey concert at Hampden. Our team of volunteers provided hospitality and a warm welcome to visitors to the local area.

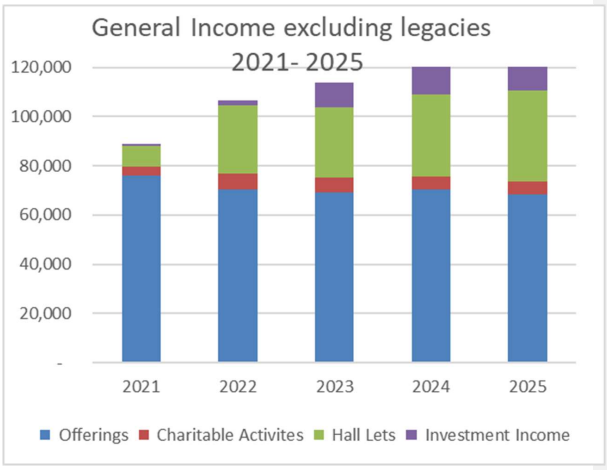


A further 'Feed the Fans' event took place in November providing hospitality for those attending the memorable Scotland vs Denmark World Cup qualifier match at Hampden with fans travelling from as far away as Orkney and Ullapool. A total of £130 was raised which was split between the local foodbank and the Mount Florida School Parent Partnership. The team of volunteers were assisted on this occasion by some of the boys from the Boys' Brigade. We were very grateful for their help and assistance.



Carol Singing on Christmas Eve – Around 50 people/families from the community joined us for hot chocolate and carol singing by torchlight on Christmas Eve before heading into the church for the family service at 6.30pm.

Financial Review



Income: For the unrestricted funds, our main source of income is the regular offerings from members which along with tax refunds and grants amounted to £68,302 (*2024: £70,438)*. The offering income fell reflecting the reduction in the congregation and in the previous year we had benefited from a £2,000 grant from the Church of Scotland Seeds for Growth fund which we have used to fund work with the Cinnamon network.

Income from our activities decreased to £5,187 (*2024: £5,563*) as donations from the congregational organisations also mirrored the decline in membership numbers. Having employed a part-time admin worker who has been available to arrange new lets, the rental income has increased to £37,148 (*2024: £33,448)* with the increased usage of the halls.

Our investment income decreased to £13,935 (*2024: £15,295*) reflecting the fall in interest rates available compared with previous years.

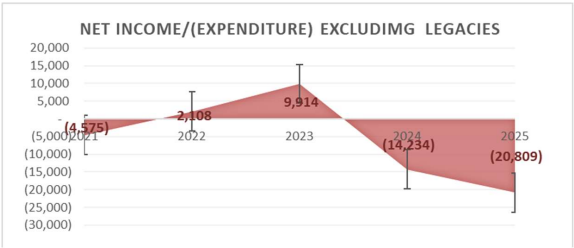
Trustees' Report (cont.)

Expenditure:
The expenditure for the year increased across a variety of areas including the "Giving for Growth" levy to cover the ministry costs, other staff costs reflecting the full year cost of the admin worker, increased energy costs and the purchase of a new projector for the sanctuary. There were also areas which saw a reduction in expenditure, the presbytery dues decreased from the previous year which had been inflated as a result of the change in the funding model and the fabric repairs were less but still included some outlay on fees in connection to the rear perimeter wall which requires to be demolished and replaced. The result was the total expenditure from the unrestricted fund was £145,382 (*2024: £138,547)*



With the increased expenditure, the General Fund made a loss of £19,725 (*2024: Deficit £12,359*). which was covered by the legacy fund.

Overall, during 2025, the unrestricted funds suffered a deficit of £18,932 *(2024:Deficit £9,205)*



The expenditure in the Restricted Funds which represents the organisations' expenditure decreased to £8,963 (*2024: £10,262)*

Risk Management

The main risk is the ageing profile of the congregation. In addition to the decline of the congregational roll due to deaths with an accompanying reduction in income, it is becoming difficult to fill the various roles to enable the church to function properly. Last year, we recruited a part-time admin worker who is assisting with some of the routine administration. We have been fortunate that the legacies received in recent years will allow us to cover the cost of the post and we continue to seek and consider ways to use some of the available funds for growth.
Having entered a linkage with Maxwell Mearns Castle Church, we will be sharing the cost of the minister and expect to see a reduction in our Giving to Grow contributions which take a significant portion of our income. We will also be sharing the cost of maintain the manse and may also benefit from sharing ideas and resources.
Having been successful in securing Seeds of Growth funding to enable community consultation to establish if there is a demand for a well-being initiative in the parish, the work on this was paused while we concentrated on the linkage but plan to continue the work in 2026.

Trustees' Report (cont.)

We continue to look for new and alternate ways to encourage and assist people to build a personal relationship with God leading to a desire to serve God within the church. The trustees and members of the teams are continually encouraged to look to the available guidance on the Church of Scotland and OSCR websites to ensure that they keep up-to-date with introducing best practice across all areas of managing the church, buildings and activities.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. At the year end the Church held unrestricted net current assets of £328,984 (*2024: £349,795*) of which £4.768*(2024: £5,270*) has been designated for the Team funds. The remaining balance of £324,216 (*2024: £344,525)* lies principally within the Legacy fund and the trustees continue to consider prayerfully how best to use this resource. The monies available in the legacy fund allow us to maintain a balance in the current account to cover a minimum of 3 months of expected expenses.

At the year end, Restricted Funds totalled £23,131 (*2024:* £16*,518*), these funds include the Building Fund for non-routine maintenance and improvement work on the Church & Manse and the funds held here have been given for that purpose. The other organisations' funds are under the control of the members and the increased balances reflects the recent BB Cashback grant received by the 83rd BB towards a planned activity weekend at PLG Dalguise later in 2026. The Endowment Funds totalling £3,034 *(2024: £2,844)* are invested to provide an income for the Boys Brigade and the Building Fund.

Trustees' Report (cont.)

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements 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;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

GKilpatrick

Mr. Graham Kilpatrick, Session Clerk Date: 17 March 2026

SC 010138

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

Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 11 to 21

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) (a) to (c) 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 8 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.

Signed:

S. MacKie

Shirley Mackie BSc CPFA Date 27 March 2026

1 Lundin Road
KY12 8PJ

Clincarthill Parish Church **Year Ended 31st December 2025**

Statement of Financial Activities

Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Totals Funds 2025 £	*Unrestricted Funds 2024 £*	*Restricted Funds 2024 £*	*Endowment Funds 2024 £*	*Totals Funds 2024 £*
Income and endowments									
Donations and legacies	1	68,302	2,535	-	**70,837**	*73,438*	*2,471*	-	***75,909***
Charitable activities	2	5,187	12,773	-	**17,960**	*5,563*	*10,991*	-	***16,554***
Other trading activities	3	37,148	-	-	**37,148**	*33,448*	-	-	***33,448***
Investment income	4	13,935	231	83	**14,248**	*15,295*	*519*	*83*	***15,897***
Total Income		124,572	15,539	83	**140,193**	*127,744*	*13,981*	*83*	***141,808***
Expenditure									
Raising funds		(87)	-	-	**(87)**	*(87)*	-	-	***(87)***
Charitable activities	5	(145,295)	(8,963)	(46)	**(154,304)**	*(138,461)*	*(10,262)*	*(45)*	***(148,768)***
Total Expenditure		(145,382)	(8,963)	(46)	**(154,391)**	*(138,548)*	*(10,262)*	*(45)*	***(148,855)***
Net income/(expenditure) before gains/(losses) on investments		(20,810)	6,576	37	**(14,198)**	*(10,804)*	*3,719*	*37*	***(7,048)***
Net gains/(losses) on investments	9	1,878	-	190	**2,068**	*1,598*	-	*193*	***1,791***
Net income/(expenditure)		(18,932)	6,576	227	**(12,129)**	*(9,205)*	*3,719*	*230*	***(5,257)***
Transfers between funds	14	-	37	(37)	**-**	-	*37*	*(37)*	**-**
Net movement in funds		(18,932)	6,613	190	**(12,129)**	*(9,205)*	*3,756*	*193*	***(5,257)***
Total funds brought forward		593,071	16,518	2,844	**612,433**	*602,276*	*12,762*	*2,651*	***617,690***
Total funds carried forward		**574,139**	**23,131**	**3,034**	**600,304**	***593,071***	***16,518***	***2,844***	***612,433***

Clincarthill Parish Church **Year Ended 31st December 2025**

Balance Sheet

As at 31 December 2025

	Note	Totals Funds 2025 £	*Totals Funds 2024 £*
Fixed Assets			
Tangible Fixed assets	8	225,000	*225,000*
Investments	9	23,189	*21,121*
		248,189	*246,121*
Current Assets			
Debtors	10	10,492	*4,773*
Cash in bank and in hand		346,359	*365,637*
Total Current Assets		356,851	*370,410*
Liabilities:			
Creditors falling due within 1 year	11	(4,736)	*(4,097)*
Net Current Assets		352,115	*366,313*
Net Assets	13	**600,304**	***612,433***
The funds of the charity:			
Endowment Funds	14	3,034	*2,844*
Restricted Income Funds	14	23,130	*16,518*
Unrestricted Income Funds	14	574,139	*593,071*
Total Funds		**600,304**	***612,433***

The notes at pages 13 to 21 form part of these accounts.

The accounts were approved by the Trustees on the 17 March 2026 and signed on their behalf by

G. Kilpatrick

_____

Graham Kilpatrick - Session Clerk

M. MacCallum

_____

Mary MacCallum – Treasurer

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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Funds Accounting
Funds are classified as either restricted funds or unrestricted funds, defined as follows.

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

Endowment funds are funds which have been 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 discretion of the trustees 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.

Going concern
The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Recognition of income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the

open market; a corresponding amount is then recognised as expenditure in the period of receipt.

In 2025, no services were donated (2024: £nil)

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Resources Expended
Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Normal Fabric repairs and Maintenance are charged to the General Fund. extraordinary repairs and improvements are met primarily from the Building Fund and by special fund-raising efforts.

Fixed Assets
The charity has the right to occupy and use for its charitable objects, certain tangible fixed assets, including the Church and halls 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 £10,000 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: 5 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
Clincarthill 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.

Debtors
Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors
Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Notes forming part of the financial statements

Note		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Totals Funds 2025 £	*Unrestricted Funds 2024 £*	*Restricted Funds 2024 £*	*Endowment 2024 £*	*Totals Funds 2024 £*
1	**Voluntary income**								
	Offerings								
	Offerings	54,600	2,148	-	**56,748**	*55,122*	*2,148*	-	***57,270***
	Tax recovered on Gift Aid	12,172	387	-	**12,559**	*11,743*	*323*	-	***12,066***
	Legacies	-	-	-	**-**	*3,000*	-	-	***3,000***
	Grants	1,471	-	-	**1,471**	*3,503*	-	-	***3,503***
	Other income	60	-	-	**60**	*70*	-	-	***70***
		68,302	2,535	-	**70,837**	*73,438*	*2,471*	-	***75,909***
2	**Income from charitable activities**								
	Congregational Organisations	3,493	12,773	-	**16,266**	*4,232*	*10,991*	-	***15,223***
	Weddings & Funerals donations	325	-	-	**325**	*1,121*	-	-	***1,121***
	Other	1,369	-	-	**1,369**	*210*	-	-	***210***
		5,187	12,773	-	**17,960**	*5,563*	*10,991*	-	***16,554***
	Income from other trading activities								
3	Rent received	37,148	-	-	**37,148**	*33,448*	-	-	***33,448***
		37,148	-	-	**37,148**	*33,448*	-	-	***33,448***
	Investment Income								
4	Interest received	13,328	231	-	**13,559**	*14,902*	*519*	-	***15,421***
	Dividends received	607	-	83	**690**	*394*	-	*83*	***476***
		13,935	231	83	**14,248**	*15,295*	*519*	*83*	***15,896***
	Total income	**124,572**	**15,539**	**83**	**140,194**	***127,744***	***13,981***	***83***	***141,807***

Notes forming part of the financial statements

Note		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Totals Funds 2025 £	*Unrestricted Funds 2024 £*	*Restricted Funds 2024 £*	*Endowment Funds 2024 £*	*Totals Funds 2024 £*
5	**Analysis of Expenditure**								
	Raising Funds:								
	Offering envelopes	87	-	-	**87**	*87*	-	-	***87***
		87	-	-	**87**	*87*	-	-	***87***
	Charitable Activiities:								
	Giving to Grow Allocation	54,114	-	-	**54,114**	*47,701*	-	-	***47,701***
	Presbytery Dues	2,886	-	-	**2,886**	*4,818*	-	-	***4,818***
	Minister's Expenses	1,723	-	-	**1,723**	*1,584*	-	-	***1,584***
	Pulpit Supply	301	-	-	**301**	*200*	-	-	***200***
	Other Staff Costs	19,524	-	-	**19,524**	*16,571*	-	-	***16,571***
	Fabric Repairs & Maintenance	17,774	-	-	**17,774**	*29,670*	-	-	***29,670***
	Council Tax	3,459	-	-	**3,459**	*3,218*	-	-	***3,218***
	Other Buildings Costs	26,017	-	-	**26,017**	*22,055*	-	-	***22,055***
	Church Office Expenses	12,059	-	-	**12,059**	*2,835*	-	-	***2,835***
	Organ & Music	1,856	-	-	**1,856**	*4,927*	-	-	***4,927***
	Independent Examiner	300	-	-	**300**	*300*	-	-	***300***
	Other Expenses	5,281	-	46	**5,327**	*4,581*	-	*40*	***4,620***
	Building Fund	-	-	-	**-**	-	-	-	**-**
	Restricted Funds-organisations	-	8,963	-	**8,963**	-	*10,262*	-	***10,262***
		145,295	8,963	46	**154,304**	*138,460*	*10,262*	*40*	***148,761***
	Total Costs	**145,382**	**8,963**	**46**	**154,391**	***138,547***	***10,941***	***45***	***148,848***

Notes forming part of the financial statements

Note

6 Staff Costs and Numbers

	2025 £	*2024 £*
Salaries & Wages	16,329	*14,356*

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 5th and subsequent years of service *£39,856)*

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025	*2024*
Office Admin	1	*1*
Premises maintenance	1	*1*

No employee had employee benefits in excess of £60,000 (*2024: nil)*

7 Trustee Remuneration and Related Party Transactions

During the year the following trustees and relatives received renumeration.

	2025 £	*2024 £*
J Kilpatrick - trustee providing pulpit supply	200	*200*
Total Renumeration paid to trustees and related parties.	200	*200*
One trustee was reimbursed for expenses.(*2024: 1 trustee*)	5,182	*4,802*

During the year, a total of £16,781 (*2024: £18,941)* was donated to the congregation by the trustees.

8 Tangible Fixed Assets

	Buildings	Total
Cost	**£**	**£**
At 1st January 2025	225,000	**225,000**
Additions	**-**	**-**
Disposals	**-**	**-**
At 31st December 2025	225,000	**225,000**
Accumulated Depreciation		
At 1st January 2025	-	**-**
Charge for year	-	**-**
Eliminated on disposals	-	**-**
At 31st December 2025	-	**-**
Net Book Value		
At 31st December 2025	**225,000**	**225,000**

Note

9 Investments

	2025	*2024*
	£	***£***
Market Value at 1st January	21,121	*19,329*
Unrealised gain/(loss) on investments	2,068	*1,792*
Market Value at 31st December	**23,189**	***21,121***

The following investments are held:	**£**	***£***
Church of Scotland Investors' Trust - Growth Fund	21,383	*19,829*
Church of Scotland Investors' Trust - Income Fund	695	*675*
Lloyds TSB Shares	1,111	*617*
	23,189	*21,121*

10 Debtors

	2025	*2024*
	£	***£***
Gift Aid Tax Refund Due	7,569	*1,639*
Listed Place of Worship Grant Scheme	-	*1,503*
Hall Rental Income due	2,303	*940*
Other	621	*691*
	10,493	***4,773***

11 Creditors

	2025	*2024*
	£	***£***
EON Electric	550	*717*
EON Gas	1,737	*1,468*
HMRC	538	*522*
Other Accruals	1,611	*1,090*
Independent Examiner's Fee	300	*300*
	4,736	***4,097***

12 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.

13 Analysis of Net Assets Among Funds

	Unrestricted	**Restricted**	**Endowment**	**Total**
	£	**£**	**£**	**£**
Fixed Assets	225,000	-	-	225,000
Investments	20,155	-	3,034	23,189
Current Assets	333,720	23,131	-	356,851
Current Liabilities	(4,736)	-	-	(4,736)
Net assets at 31 Dec 2025	574,139	23,131	3,034	600,304

	Unrestricted	***Restricted***	***Endowment***	***Total***
	£	***£***	***£***	***£***
Fixed Assets	*225,000*	-	-	*225,000*
Investments	*18,277*	-	*2,844*	*21,121*
Current Assets	*353,892*	*16,518*	-	*370,410*
Current Liabilities	*(4,097)*	-	-	(4,097)
Net assets at 31 Dec 2024	*593,071*	*16,518*	*2,844*	*612,433*

Clincarthill Parish Church **Year Ended 31st December 2025**

Note forming part of the financial statements

Note		At 1st January 2025	Incoming Resources	Outgoing Resources	Unrealised Gains/ (Losses) on Investments	Transfers	At 31st December 2025
14	**Movement of Funds**	**£**	**£**	**£**	**£**	**£**	**£**
	Endowment Funds						
	Miss Mills' Legacy	675	37	-	20	(37)	**695**
	DP Hood Bequest	1,123	23	(23)	88	-	**1,211**
	Mrs JP Hood Bequest	1,046	23	(23)	82	-	**1,128**
		2,844	**83**	**(46)**	**190**	**(37)**	**3,034**
	Restricted Funds						
	Building Fund	12,379	2,766	-	-	37	**15,181**
	Art & Craft Group	49	294	(155)	-	-	**189**
	Coffee Club	72	1,112	(890)	-	-	**293**
	Puppet Group	257	50	(307)	-	-	**-**
	Guild	1,824	2,934	(2,614)	-	-	**2,145**
	Luncheon Club	431	823	(59)	-	-	**1,195**
	83rd Boys Brigade	1,505	7,560	(4,938)	-	-	**4,127**
		16,518	**15,539**	**(8,963)**	**-**	**37**	**23,131**
	Unrestricted Funds						
	General Fund	-	122,724	(142,449)	-	19,725	**-**
	Legacy Fund	340,193	-	-	-	(20,308)	**319,885**
	Assets Fund	247,608	-	-	1,878	-	**249,486**
	Designated Funds:						
	Flower Fund	-	60	(223)	-	163	**-**
	Worship and Christian Growth Fund	200	-	(419)	-	619	**400**
	Mission & Community Outreach Fund	3,067	670	(690)	-	-	**3,046**
	Maintenance and Eco Fund	200	-	-	-	-	**200**
	Pastoral Care Fund	200	586	(523)	-	-	**263**
	Communications Team Fund	200	-	-	-	(200)	**-**
	Finance & Stewardship Team Fund	200	-	-	-	-	**200**
	Youth Fund	1,203	533	(1,077)	-	-	**659**
		593,071	**124,572**	**(145,382)**	**1,878**	**-**	**574,139**
	Total Funds	**612,433**	**140,194**	**(154,391)**	**2,068**	**-**	**600,304**

Note		*At 1st January 2024*	*Incoming Resources*	*Outgoing Resources*	*Unrealised Gains/ (Losses) on Investments*	*Transfers*	*At 31st December 2024*
14	**Movement of Funds (Cont)**	**£**	**£**	**£**	**£**	**£**	**£**
	Endowment Funds						
	Miss Mills' Legacy	*669*	*37*	*-*	*6*	*(37)*	***675***
	DP Hood Bequest	*1,027*	*23*	*(23)*	*97*	*-*	***1,123***
	Mrs JP Hood Bequest	*956*	*23*	*(23)*	*90*	*-*	***1,046***
		2,652	***83***	***(46)***	***193***	***(37)***	***2,844***
	Restricted Funds						
	Building Fund	*9,353*	*2,990*	*-*	*-*	*37*	***12,379***
	Art & Craft Group	*49*	*750*	*(750)*	*-*	*-*	***49***
	Coffee Club	*72*	*320*	*(320)*	*-*	*-*	***72***
	Puppet Group	*-*	687	(430)	*-*	***-***	***257***
	Guild	*2,012*	*2,724*	*(2,912)*	*-*	*-*	***1,824***
	Luncheon Club	*442*	*980*	*(991)*	*-*	*-*	***431***
	83rd Boys Brigade	*834*	*5,530*	*(4,859)*	*-*	*-*	***1,505***
		12,762	***13,981***	***(10,262)***	***-***	***37***	***16,518***
	Unrestricted Funds						
	General Fund	*11,025*	*122,863*	*(135,221)*	*-*	*1,334*	***-***
	Legacy Fund	*339,256*	*3,000*	*-*	*-*	*(2,064)*	***340,193***
	Assets Fund	*246,009*	*-*	*-*	*1,599*	*-*	***247,608***
	Designated Funds:						
	Flower Fund	*-*	*70*	*(408)*	*-*	*338*	***-***
	Worship and Christian Growth Fund	*266*	*81*	*(401)*	*-*	*254*	***200***
	Mission & Community Outreach Fund	*2,799*	*860*	*(592)*	*-*	*-*	***3,067***
	Maintenance and Eco Fund	*200*	*-*	*-*	*-*	*-*	***200***
	Pastoral Care Fund	*225*	*324*	*(487)*	*-*	*138*	***200***
	Communications Team Fund	*200*	*-*	*-*	*-*	*-*	***200***
	Finance & Stewardship Team Fund	*200*	*-*	*-*	*-*	*-*	***200***
	Youth Fund	*2,095*	*547*	*(1,438)*	*-*	*-*	***1,203***
		602,276	***127,744***	***(138,548)***	***1,599***	***-***	***593,071***
	Total Funds	***617,690***	***141,807***	***(148,855)***	***1,792***	***-***	***612,433***

Notes forming part of the financial statements

Purposes of Endowment Funds
The Trustees manage 3 Legacies in Endowment Funds where the capital is invested and only the income is available.
Miss Mills' Legacy: The legacy states that the income from this fund be used solely for the upkeep and maintenance of the Lectern. The income is placed in the Building Fund and can be accessed for this purpose when required.
D. P. Hood Bequest: The bequest states that the income from this fund be given solely for use by the 83rd Glasgow Boys' Brigade Company Section as they see fit.
Mrs. J. P. Hood Bequest: The bequest states that the income from this fund be given solely for use by 83rd Glasgow Boys' Brigade (Junior Section) as they see fit.

Purposes of Restricted Funds
The Restricted Funds include the Building Fund for non-routine maintenance and improvement work on Church & Manse and the funds held here have been given for that purpose. The other organisations' funds are under the control of the members.

Purposes of Designated Funds
The Trustees have set aside funds for work of the various ministry teams along with the flower fund. For each of these funds, the income generated and related expenditure from their activities is allocated to the funds to support future activities.
Where the expenses are greater than income, funds will be transferred to leave a minimum balance of £200 at the end of the year.

Note		2025	*2024*
15	**Collections for Third Parties**	**£**	***£***
	Retiring Offerings:-		
	Scottish Bible Society - Ukraine	*66*	*332*
	Blythswood	*141*	-
	Compassion UK	*125*	-
	The Well	*55*	-
	Christian Aid	-	*179*
	Lodging House Mission	*150*	*111*
	Glasgow City Mission	-	*124*
	Unicef Palestine Polio Vaccination	-	*120*
	Christian Aid	*751*	-
	Lodging House Mission	*303*	*323*
	Glasgow City Mission	*300*	*301*
	Preshal Trust	*75*	
	Poppy Scotland	-	*138*
	Bethany Trust	-	*66*
	Govanhill Foodbank	*65*	*365*
	Mount Forida School PTA	*65*	-
	The Guild - donations to sundry charities	*300*	*650*
	W. Baird Penny Collection :	-	-
	Tearfund	*20*	*25*
	Leprosy Mission Scotland	-	*25*
	The Well	-	*25*
	The Preshal Trust	-	*25*
	Parkinsons	-	*25*
	MacMillan Cancer Support	-	*25*
		2,416	*2,859*

In addition to the Incoming Resources as disclosed in the Statement of Financial Activity, the income shown above arose from special collections and fund-raising events for special purposes was received and disbursed during the year to other charities as stated.

Commented [MM1]: