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The Church of Scotland
Houston and Killellan Kirk

ACCOUNTS

YEAR TO 31 DECEMBER 2025

Congregation No: 140746

Scottish Charity No: SC 012822

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Houston and Killellan Kirk
Trustees' Report
Year ended 31 December 2025

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 on pages 10 and 11 of the accounts 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.

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.
Livestreaming of services have continued during the year and are proving to be of great benefit to members and the wider audience who, for whatever reason, were unable to attend church in person.

Services of worship including Holy Communion services in March and October have been held each Sunday and have also been available online. Services were also held on Christmas Eve and on Christmas Day.
The Sunday Club, Houston Hello, the Wee Blether Group, the Men's Shed, the Meditation Group, the Boys' Brigade, HKK Girls, the Book Club and the Scottish Country Dancing Class and all other groups continued to meet using the Church Halls.
The quarterly Kirk Record was available both in paper form and on the Kirk's website.

Achievements and Performance

The Food bank collection point in the West Halls continued to prove very successful and is now one of the biggest in the Renfrewshire area.
The establishment of the Men's Shed, situated in the West Halls car park, has proved to be particularly successful. The Houston Hello group, which incorporates the former Cameo Club, caters for dementia sufferers and attracts members from the local care homes.
The online services held during the year were well received judging by the weekly viewing figures and by comments from members and visitors.
The ongoing commitment to local, national and overseas charities is particularly encouraging during this period of economic uncertainty.
The ongoing use of Church Suite and Facebook has helped to improve communication to the church members and beyond to the community.

During the year £17,613 (2024 £13,801) was raised by way of retiral offerings and other charitable giving for the causes listed at note 16 on page 19.

Houston and Killellan Kirk
Trustees' Report
Year ended 31 December 2025

Financial Review

2025 has seen a surplus of income over expenditure of just over £74,500 leaving a very healthy financial position with overall reserves of £350,657. It should however be noted that over half of our reserves (£179,736) are held within restricted funds
Unrestricted Funds:
General Funds, totalling £115,356 increased by £25,000 during the year although this is largely as a result of reduced salary costs with our Church Admin Officer not starting until October and a reduction in repairs and maintenance costs having had the manse refurbishment in 2024. Income levels remained relatively static.
Our Fabric Fund benefited from donations and increased by £7,500 to £52,500
Restricted Funds:
The Mwandi Fund increased by £10,500 to £13,912 largely due to fundraising specifically for the purchase of a truck which we hope to have delivered to our Mission partners shortly.
Our Local Mission Fund increased by £17,500 to £67,876 supported by a surplus of £12,700 from our annual Kirk Carnival. This fund also benefited from a reduction in salary costs as our Mission Development Worker did not start until October.
The final change of significance relates to the fact that we are now holding funds amounting to £7,045 for St Thorlaks work to support the autistic Christian community.

Investment Policy and Performance

The church holds no investments. Any funds are held either in bank current accounts or on deposit with Church of Scotland Trustees.

Risk Management

The Trustees recognise that the main financial risks come from a falling church membership and resulting drop in income. As such the Trustees actively seek new Communicant members, encourage young people to join the Sunday Club and Bible Class and other youth organisations associated with the church, and regularly ask members to review their givings to the church.
However, due to a high proportion of our offerings coming from members who give by bank standing order, and by providing an online giving facility via our church website, we have largely managed to mitigate any such loss.
As many people no longer carry cash and rely on online banking facilities to meet their needs, we have provided a cashless terminal for those members who prefer to use that method of giving.
Financial performance is regularly measured against budget, and Session are satisfied that the church will have sufficient resources to carry out its various ministries in 2026.

Reserves Policy

The Charity Trustees have considered the reserves required and have reviewed their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £170,921 of which £52,5722 has been designated for the Fabric Fund. The remaining balance of £115,356, which the trustees are satisfied will adequately cover at least 6 months general running costs of the church. Although costs are expected to increase in 2026, the Trustees are satisfied that this level of reserves is satisfactory to meet any such increase.
The church also held £179,736 of restricted funds, which have been provided for the purposes specified in Note 15 on page 18.

Structure, Governance and Management

The Church is a registered charity, number SC012822, is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are elders of the church and other selected 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 Unitary Deed of the Constitution of the Church of Scotland was adopted on 24th April 2012.
The Kirk Session, chaired by the minister, is responsible for spiritual affairs within the church, and meets four times a year. Certain responsibilities are delegated to the Finance Team and Property Team as appropriate.

Rev. Steven Owens was inducted as minister of the linked churches of Houston & Killellan Kirk and Langbank Church on 21st January 2025.

Houston and Killellan Kirk
Trustees' Report
Year ended 31 December 2025

Reference and Administrative Information

(ELDERS & TRUSTEES)

Following the restructuring of the Kirk Session on 9th June 2024, all elders, as Trustees, are also members of Kirk Session.
The following served as Trustees throughout the year:
Matthew Alexander, Iain Cameron, Helen Dunn, Linda Fisher, Sandra Griffiths, Gillian McFarlane, Jim McLaughlin, Eric Richardson, Janice Watt. Janice Anderson (resigned 13/11/2025), Ronnie Anderson, Roy Anderson (resigned 13/11/2025), George Ballantyne, Barbara Ann Brown, Ken Campbell, George Colquhoun, Jane Crawford, Kay Crawford, Philip Davies, Allan Dawson, Moira Dunlop, David Fulton, Isobel Grant, Ian Griffiths, May Griffin, Bill Haddow, Eleanor Hood(resigned 13/11/2025), Ian Jackson, Kate Jackson, Ina Jefferson, Irwin Jefferson, Kirsty Johnston, Wendy Kirkwood (resigned 10/02/2025), Helen Lister, James McBeath, Adam McCartney, Jack McKechnie, Laura McKee, Isobel McNeill, Caroline Morrison, Ken Muir, Bob Ross, Alex Scott, David Shaw, Marilyn Stewart**,** Fiona Taylor, John Young. Allan Gilfillan (appointed 12/02/2025), Evelyn Cook (appointed 23/11/2025), Kirsty Millar (appointed 23/11/2025), Martin McKee (appointed 23/11/2025), Ian Scott (appointed 23/11/2025), Margaret Brook (appointed 23/11/2025), Billy Sweetin (appointed 23/11/2025)

Principal Office-bearers

Minister:	Rev. Steven Owens, BD (appointed 21 January 2025)
Interim Moderator:	Rev. Barbara Ann Sweetin, BD (resigned 21 January 2025)
Session Clerk:	Helen Dunn
Church Treasurer:	Eric Richardson
Depute Session Clerk	Matthew Alexander

Principal Office

Houston & Killellan Kirk
Kirk Road,
Houston PA6 7HN
Charity No:- SC012822

Independent Examiner

Fiona Christie F.C.A.
69 Crawford Road,
Houston. PA6 7DA

Bankers

Virgin Money
Dunn Square Branch
1 Causeyside Street,
Paisley PA1 1UW

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 incoming resources and application of resources, 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 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 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. 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,

H Dunn, Session Clerk

Date: 26 May 2026

Houston and Killellan Kirk
Independent Examiner's Report to the Trustees of Houston and Killellan Kirk
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 pages 9 to 19.

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.

Name: Fiona Christie

Chartered Accountant/ I.C.A.E.W.

Address: 69, Crawford Road, Houston PA6 7DA

Date:

Houston and Killellan Kirk

Statement of Financial Activities

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 £
Income and endowments from:									
Donations and legacies	1	161,333	33,479	-	194,812	148,751	34,568	-	183,319
Charitable activities	2	400	22,511	-	22,551	1,110	31,923	-	33,033
Other trading activities	3	14,887	-	-	15,887	10,982	-	-	10,982
Investment Income	4	7,834	5,224	-	13,058	9,147	1,496	-	10,643
Other	5	-	6,951	-	6,951	-	-	-	-
Total income		184,454	68,165	-	252,619	169,990	67,987	-	237,977
Expenditure on:	6								
Raising funds									
Charitable activities		-	-	-	-	-	-	-	-
Other		150,792	27,263	-	178,055	183,877	38,695	-	222,572
Total expenditure		150,792	27,263	-	178,055	183,877	38,695	-	222,572
Net income/(expenditure) before gains and losses on investments		33,662	40,902	-	74,564	(13,887)	29,292	-	15,405
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
Net income/(expenditure)		33,662	40,902	-	74,564	(13,877)	29,292	-	15,405
Transfers between Funds		-	-	-	-	-	-	-	-
Net movement in funds		33,662	40,902	-	74,564	(13,877)	29,292	-	15,405
Reconciliation of funds:									
Total funds brought forward		137,259	138,834	-	276,093	151,146	109,542	-	260,688
Total funds carried forward		170,921	179,736	-	350,657	137,259	138,834	-	276,093

Houston and Killellan Kirk

Balance Sheet

As at 31 December 2025

	Note	Total Funds 2025	Prior Year 2024
Fixed Assets:			
Tangible assets	**9**	-	-
Investments	**10**	-	-
Total Fixed Assets		-	-
Current Assets			
Debtors	**11**	24,636	13,677
Cash at bank and in hand		329,476	262,893
Total Current Assets		354,112	276,570
Liabilities			
Creditors falling due within one year	**12**	(3,455)	(477)
Net Current Assets		350,657	276,093
Creditors falling due after more than one year		-	-
Net Assets		350,657	276,093
The funds of the charity:			
Endowment funds	**15**	-	-
Restricted income funds		179,736	138,834
Unrestricted income funds		170,921	137,259
Total charity funds	**15**	350,657	276,093

Helen Dunn Session Clerk

Eric Richardson 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)

Fund 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 there from 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.

Incoming resources

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.

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.

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 £5,000 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
Motor vehicles	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
Houston and Killellan Kirk 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.

Houston and Killellan Kirk

Notes forming part of the financial statements

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
Oncome	£	£	£	£	£	£	£	£
1.Donations and Legacies								
Offerings	125,850	-	-	125,850	126,032	-	-	126,032
Tax recovered on Gift Aid	27,220	2,298	-	29,518	19,487	2,207	-	21,694
Legacies	-	-	-	-	-	20,000	-	20,000
Other Donations	8,263	14,397	-	22,660	3,232	12,361	-	15,593
	161,333	16,695	-	178,028	148,751	34,568	-	183,319
2.Income from charitable activities								
Weddings, Funerals	400	-	-	400	1,110	-	-	1,110
Other Fundraising Events	-	39,295	-	39,295	-	31,923	-	31,923
Concerts	-	-	-	-	-	-	-	-
	400	39,295	-	39,695	1,110	31,923	-	33,033
3.Income from other trading activities								
Rent Received	14,887	-	-	14,887	10,982	-	-	10,982
	14,887	-	-	14,887	10,982	-	-	10,982
4.Investment Income								
Dividends received	-	-	-	-	-	-	-	-
Deposit interest	7,834	5,224	-	13,058	9,147	1,496	-	10,643
	7,834	5,224	-	13,058	9,147	1,496	-	10,643
5.Other Income								
Receipts from St Thorlaks Community	-	6,951	-	6,951	-	-		-
	184,454	**68,165**	**-**	**252,619**	**169,990**	**67,987**	**-**	**237,977**

Houston and Killellan Kirk

Notes forming part of the financial statements

For the year ended 31 December 2025	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025	Unrestricted Funds 2024 £	Restricted Fund 2024 £	Endowment Funds 2024 £	Total 2024 £
6.Analysis of Expenditure								
Raising Funds								
Investment Manager's Fees	-	-	-	-	-	-	-	-
Offering Envelopes	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Charitable Activities								
Ministries & Mission Allocation	79,934	-	-	79,934	73,861	-	-	73,861
Presbytery Dues	3,850	-	-	3,850	3,929	-	-	3,929
Voluntary Additional Stipend	-	-	-	-	-	-	-	-
Minister's Expenses	412	-	-	412	2,307	-	-	2,307
Ministerial Assistance	-	-	-	-	-	-	-	-
Pulpit Supply	283	-	-	283	9,885	-	-	9,885
Other salary costs	5,034	3,930	-	8,964	24,494	10,122	-	34,616
Fabric Repairs & Maintenance	10,511	-	-	10,511	28,506	9,760	-	38,266
Council Tax	3,368	-	-	3,368	365	-	-	365
Other Building Costs	21,278	-	-	21,278	17,924	-	-	17,924
Church Office Expenses	4,547	2,241	-	6,788	2,844	-	-	2,844
Organ & Music	7,879	-	-	7,879	3,028	-	-	3,028
Other Expenses	13,696	21,092	-	34,773	16,734	18,813	-	35,547
					183,877	38,695	-	222,572
Total	**150,792**	**27,263**	**-**	**178,055**	183,877	38,695	-	222,572

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.

Notes forming part of the financial statements
for the year ended 31 December 2025

		2025	2024
		£	£
7.	**Staff costs and numbers**		
	Salaries and pension costs	8,964	34,616
	Social security costs	-	-
	Total	8,964	34,616

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Family/community support	1	1
Administration	1	1
Music staff	1	1
Premises maintenance	-	1
	3	4

No employee had employee benefits in excess of £50,000 (2024 nil)

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.

8. Trustee Remuneration and Related Party Transactions

During the year, 1 trustee received reimbursement of expenses incurred totalling £412. This was paid in respect of travel expenses to our minister. Council tax on the manse, amounting to £3,368, was also paid on behalf of the minister.

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

Notes forming part of the financial statements
for the year ended 31 December 2025

9. Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost			
At 1 January 2025	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	-	-	-
Accumulated Depreciation			
At 1 January 2025	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2025	-	-	-
Net Book Value			
At 31 December 2024	-	-	-
At 31 December 2024	-	-	-

Notes forming part of the financial statements
for the year ended 31 December 2025

10. Investments

	2025	2024
	£	£
Market value at 31 December 2024	-	-
Unrealised gain / (loss) on investments	-	-
Market value at 31 December 2025	-	-
Investments at cost	-	-

No investments are held:

11. Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	24,636	13,677
Other	-	-
	24,636	13,677

12. Creditors

	2025	2024
	£	£
Accruals	3,455	477
Other	-	-
	3,455	477

13. Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	121,804	52,572	179,736	-	354,112
Current Liabilities	(3,455)	-	-	-	(3,455)
Net assets at 31 Dec 2025	118,349	52,572	179,736	-	350,657

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	92,734	45,002	138,834	-	276,570
Current Liabilities	(477)	-	-	-	(477)
Net assets at 31 Dec 2024	92,257	45,002	138,834	-	276,093

Notes forming part of the financial statements
for the year ended 31 December 2025

14. 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.

15. Movements in Funds

	1 January 2025	Incoming Resources	Outgoing Resources	Transfers	31 December 2025
	£	£	£	£	£
Endowment funds	-	-	-	-	-
	-	-	-	-	-
Restricted funds					
Flower Fund	383	265	390	-	258
Session fund	7	-	-	(7)	-
Legacy Fund	53,086	-	-	-	53,086
Mwandi Fund	3,424	11,891	1403		13,912
New building Fund	30,973	3,146	-	-	34,119
150th Anniversary Fund	1,519	1,914	-	-	3,433
St Thorlaks Fund	-	7,045	-	-	7,045
Local Mission Fund	49,442	43,904	25470	-	67,876
	138,834	68,165	27,263	-	179,736
Unrestricted funds					
Designated Fabric Fund	45,002	8,487	917	-	52,572
General Fund	92,257	175,967	149,875	7	115,356
	137,259	184,454	150,792	-	170,921
Total funds	276,093	252,619	178,055	-	350,657

	1 January 2024	Incoming Resources	Outgoing Resources	Transfers	31 December 2024
	£	£	£	£	£
Endowment funds	-	-	-	-	-
Restricted funds					
Flower Fund	567	60	(244)	-	383
Session Fund	7	-	-	-	7
Legacy Fund	42,846	20,000	(9,760)	-	53,086
Mwandi Fund	2,492	6,128	(5,196)	-	3,424
New Building Fund	30,973	-	-	-	30,973
150th Anniversary Fund	-	2,624	(1,105)	-	1,519
Local Mission Fund	32,657	39,175	(22,390)	-	49,442
	109,542	67,987	(38,695)	-	138,834
Unrestricted funds					
Designated Fabric Fund	56,611	3,994	(15,603)	-	45,002
General Fund	94,535	165,996	(168,274)	-	92,257
	151,146	169,990	(183,877)	-	137,259
Total funds	260,688	237,977	(222,572)	-	276,093

Purposes of Restricted Funds

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

Session Fund: This is a fund designated for the use of the Kirk Session.

Legacy Fund: This Fund is restricted within the terms of the legacy bequest
Mwandi fund: This is a fund to assist our missionary partners by providing specific items for their local community in Mwandi, Zambia.

New Building Fund: This is a fund to assist with the cost of building the Killellan Halls This fund is now closed to further donations as the building is now complete although interest accrues on the remaining balance.

150th Anniversary Fund: This is a fund to support projects and events in celebration of the 150th anniversary of the current church building

St Thorlaks Fund: This fund was transferred in from Partick Victoria Park Church when Rev Steven Owens was appointed as minister at Houston & Killellan Kirk and is to be used to support the autistic Christian community.

Local Mission Fund: Fund: This is a fund to assist with the provision of resources for local mission and outreach projects.

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church properties.

General Fund: The Trustees have set aside funds for the general purposes of the church.

16.	**Collections for Third Parties**	**2025**	**2024**
		£	**£**
	St Vincent's Hospice	334	1,608
	Mwandi Milk Project	500	608
	Mission Partners-Mwandi	10,488	5,196
	SSAFA	533	670
	Christian Aid	4,454	4,661
	Scottish Huntington's Association	334	608
	D.E.C. Middle East Appeal	-	450
	Crossreach	900	-
	Renfrewshire Foodbank	70	-
		17,613	13,801

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	**-**	**-**
REVENUE ACCOUNT		
Credit Balance at 31 December	**298,273**	**245,897**
TEMPORARY ACCOUNT		
Debit Balance at 31 December (note 1)	**-**	**618**

Notes

1. *The debit balance on Temporary Account relates to monies due to the General Trustees by our congregation and would be recouped from property sale proceeds in due course.*