Stirling North Parish Church

The Church of Scotland

Stirling North Parish Church of Scotland (North Parish Church, Stirling)

Trustees Report and Accounts for the year ended

31 December 2025

Congregation No: 231428

Charity No: SC011795

Reference and Administrative Information

Charity Name:	Stirling North Parish Church of Scotland (North Parish Church, Stirling)
Charity Registration Number:	SC011795
Congregation Reference No:	231428
Contact Address:	Mr William Shortt Treasurer Stirling North Parish Church 70 Springfield Road Stirling FK7 7QW

Trustees

Principal Office-bearers

Minister:	Rev Scott McInnes
Session Clerk:	Mrs Jackie Whyte
Clerk to the Board:	Mrs Evelyn Buchanan
Church Treasurer:	Mr John Lackie

Independent Examiner
Mrs Helen Robb
c/o Stirling North Parish
70 Springfield Road
Stirling
FK7 7QW

Bankers
Royal Bank of Scotland
Stirling (A) Branch
Units 22/23
Thistles Shopping Centre
Stirling
FK8 2EA

Trustees' Annual Report
Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and under normal circumstances meets four times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets five times a year is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of 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.

We continue to focus on reaching out into the local community with God's love through all of the activities mentioned below. We will continue to change and adapt what we do in order to serve our community and bring glory to God.

Achievements and Performance

In 2025, Stirling North Parish Church continued to live out our mission of worship, service, and community-building, experiencing spiritual growth, deeper fellowship, and an increasing impact in our local community and beyond. It was encouraging to see our church grow, welcoming twelve new members throughout the year and making connections with many others.

Worship

Sunday morning worship remains at the heart of congregational life, providing spiritual nourishment and shaping our wider ministry. Our theme for the year, “Spending Time with One Another,” built naturally on 2024’s focus, “Spending Time with Jesus.” Within this framework, preaching explored the second half of the book of Acts, alongside focused series on Christian hospitality and the Nicene Creed.

Congregation members were regularly encouraged to practise hospitality by welcoming one another into their homes, and this emphasis was joyfully expressed in a well-attended church lunch towards the end of August.

We have continued to livestream our services, enabling those unable to attend in person to remain connected to worship. This ministry has also extended our reach beyond Stirling, with participants joining from across the UK and further afield, including, on occasion, our missionary partners overseas.

During Holy Week, we shared in a programme of united worship with other Stirling churches, culminating in a large and joyful Easter morning celebration in King’s Park. These shared services strengthened ecumenical relationships and provided a visible witness to the hope of the resurrection within the wider community.

Towards the end of the year, we were approached by Oakeshott House, a local care home, to explore the possibility of providing regular worship services for residents and their guests. Our Singing Group led a well-received Christmas concert, and we look forward to beginning monthly services at the care home in 2026.

Communication

Clear and consistent communication has remained a priority. Our weekly bulletin, North Notices, and monthly magazine, North News, have played a key role in keeping the congregation informed and connected, sharing stories of faith, forthcoming events, and ministry updates. With most distribution now taking place digitally, these publications ensure timely communication while supporting our commitment to good stewardship.

Pastoral Care & Discipleship

Our Pastoral Care Team, working closely with the Church Family Elders, has continued to provide compassionate and practical support to those facing times of difficulty. Through visits, prayer, and ongoing fellowship, we have sought to ensure that no one within the congregation feels isolated or unsupported.

Our DNA Groups have continued to grow and mature, offering spaces for deeper fellowship, biblical reflection, and spiritual formation. Monthly prayer meetings remain well attended, reflecting a shared commitment to prayer as central to the life of the church.

The Guild continues to be a vibrant and valued part of congregational life. Meeting fortnightly from September to April, members enjoy worship and fellowship together while raising funds and awareness for Guild projects at home and overseas. Their year culminated in a well-attended Christmas concert, featuring our Singing Group, which brought encouragement and joy to all involved.

Children's ministry through Kidzone has continued to develop in response to the needs of our young people. Supported by a dedicated and enthusiastic team of leaders and helpers, Kidzone provides a nurturing environment where children can worship, learn, and grow together.

Every Wednesday morning during term time, our Coffee Pot Café welcomes around 50 people each week from both the congregation and the wider community. This well-established outreach is sustained by a committed team of volunteers, with funds raised continuing to support our missionary partners around the world.

Mission & Outreach

In 2025, the Connect Project entered its second year and continued to be a central expression of our commitment to mission. Building on several years of Messy Church ministry, the project seeks to create genuine opportunities for discipleship, community-building, and service.

As part of the project, we appointed a Parish Worker to develop this work and to support the minister in the day-to-day running of the project. Oversight is provided by a team of seven members appointed by the Kirk Session. During the first half of the year, the team was further supported by the Rev. Trish Archibald, appointed by Presbytery as Assistant Minister on a short-term basis. During her time with us, Trish made a significant and much-appreciated contribution to our mission and outreach, before moving in July to take up a new post in Edinburgh.

The proposed reduction of ministry staffing to 0.75 FTE, as outlined in the Presbytery Plan, continues to be a matter of significant concern for the Trustees.

Key achievements of the Connect Project in 2025 included:

- The continued development of Messy Church, including the introduction of Teen Stream @ Messy Church.
- Increased engagement of young people through Teen Stream, strengthening attendance and participation.
- A range of successful Messy events, including Messy Pancakes, Messy Movie Nights, and Messy Christingle, which attracted a number of new families.
- The Connect Youth Group for P7–S6 pupils, meeting weekly and regularly attended by around 15 young people.
- A highly successful Summer Mission Week, featuring a week-long Holiday Club for P1–P7 children, four evenings of youth activities, and a concluding Messy Church service.

- Toastie Tuesdays, which have generated significant engagement from the wider community and have helped draw people into other areas of church life as they begin to explore faith.
- Ongoing close partnership with Braehead Primary School and Bannockburn High School, including weekly Scripture Union groups, assemblies, services, and participation in Christmas and Easter Journey events.
- The launch of Connected Beginnings, our toddler group, in January 2025. Meeting on Friday mornings during term time, the group now welcomes around 20 babies and toddlers each week along with their parents and carers.
- The continued running of The Hub, our warm space on Fridays, offering friendship, activities, and a warm meal to all who attend.
- A well-attended Lenten Prayer Course, which was warmly received by participants.

The Connect Project has been supported through funding and partnerships with the Church of Scotland Seeds for Growth Fund, Perth Presbytery Mission Fund, Tesco, Waitrose, Bookers, Allied Bakeries, and the Braehead Primary Parent Forum.

Through the Connect Project, new relationships have been formed, particularly with young families and individuals who previously had little or no connection with the church. Our prayerful hope is that, as this work continues, many will be drawn into a living relationship with Jesus Christ.

Looking Forward

Across all areas of ministry, we give thanks for God's faithfulness and guidance throughout the year. As we look ahead to 2026, we do so with hopeful expectation, committed to deepening discipleship, extending mission, and glorifying God in all that we do.

In response to Presbytery requirements, the Kirk Session, in partnership with the Congregational Board, will undertake a review of our Vision and develop a Congregational Action Plan. This plan will address the following areas of church life:

- Worship & Teaching
- Pastoral Care & Fellowship
- Youth & Children
- Local Mission / Community Outreach
- Wider Mission
- Finance
- Communications
- Property

WC Upgrade

On a practical level, one significant project we hope to progress during the coming year is the long-needed upgrade of our WC facilities. We are currently in the process of appointing SJM Studios to undertake a feasibility study, and we are actively exploring external funding opportunities to support this important work.

Conclusion & Thanksgiving

The achievements and activities outlined in this report represent only part of the life and work of Stirling North Parish Church during 2025 and are not intended to be an exhaustive account. Much faithful service takes place quietly and consistently, often unseen, yet essential to the health and witness of the congregation.

The Kirk Session and Trustees wish to express their sincere thanks to all who have contributed their time, gifts, energy, and prayers over the past year. We are deeply grateful to everyone whose faithful service enables the ministry of the church to flourish in so many different ways.

Above all, we acknowledge that it is God who builds the Church. As Scripture reminds us, "Unless the Lord builds the house, those who build it labour in vain" (Psalm 127:1). We give thanks for God's faithfulness among us and commit ourselves afresh to trusting his guidance and provision as we continue to serve him and our community in the year ahead.

Financial Review

Income: Offerings

The principal sources of income are: donations paid by standing order of £43,846 (2024: £46,598); Weekly Freewill Offering (WFO) donations of £10,472 (2024: £9,063); Ordinary (Open Plate) Offerings of £2,475 (2024: £3,817); and tax recovered on gift aid donations of £14,356 (2024: £14,712).

We received donations of £1,296 (2024: £1,318) towards the support of our Missionary Partners and other offerings, donations etc. amounted to £18,216* (2024: £16,043) resulting in total donations for the year of £90,663 (2024: £91,551).

There are 45 individuals in the gift aid scheme and 40 contributing by standing order.

**Other offerings, donations etc. includes: £680 of one-off donations to church funds; £130 to the AV/IT Fund; £11,777 towards the support of activities funded by our new Connect (Youth and Community) Fund; and £5,630 towards the support of other activities.*

Income: Other Regular Income

Other regular income included proceeds from use of premises of £6,168 (2024: £5,931).

Our weekly Coffee Pot Café is run to support our Missionary Partners. The proceeds of the Café along with funds contributed by members of the congregation, resulted in a total of £4,590 being raised during the year. Taking into account the balance carried forward from the previous year and distributions paid during the year, the balance available at the year-end to support our Missionary Partners is £1,607 (2024: £5,097).

Interest on deposits continued to earn a high rate of interest, resulting in interest from deposit/current accounts of £4,676 (2024: £5,374).

Solar panel Feed In Tariff (FIT) receipts amounted to £2,568 (2024: £2,028).

Total Other Regular Income for the year amounted to £22,220 (2024: £22,245).

Income: Other Receipts

We received a further instalment of grant income of £37,500 from the Church of Scotland Seeds for Growth Fund. We also received additional grant income of £5,000 from the Presbytery of Perth Mission Grants Fund which was contingent on Seeds for Growth funding being secured. These grants have been a significant boost to our income in support of our activities.

We received £10,544 from our insurer, Aviva, following a claim for costs associated with repairs to the Church spire required due to damage caused by Storm Eowyn in January 2026. The claim amount covered the full cost of repairs net of a £250 excess.

Total Income

Total income for the year was £165,927 which was higher than the previous year's total of £141,796 mainly due to the grant income received, as noted above. Total income for the current year comprised £86,930 unrestricted income and £78,997 restricted income. Further details of income generated during the year are shown in the Receipts and Payments Account and in the Notes to the Accounts.

Expenditure

On the expenditure side, the most significant item of expenditure to note is the Giving to Grow Allocation of £51,226 (2024: £36,853). Following the introduction of Giving to Grow, transition relief funding was made available to help us manage the increased allocation compared with the previous Ministries and Mission allocation requirement. As that transition relief has ended, the full allocation now falls due from congregational funds.

Fabric repairs and maintenance costs amounted to £30,491 compared with £16,812 in the previous year. However, as indicated above, the current year's costs included the cost of repairs to the Church spire required due to damage casued by Storm Eowyn in January 2026. We received £10,544 from our insurer, Aviva, following a claim for costs, which covered the full cost of repairs net of a £250 excess. Excluding this amount, the net amount for fabric repairs and maintenance over the year was £19,947.

We have seen a significant increase in our Mission Work costs due to increased activity and some one-off costs. Total Mission Work expenditure for the year amounted to £23,104 compared with £10,049 in the previous year. However, this included some significant one-off costs supporting our activities such as £3,312 for new tables and £3,552 for upgrades to our audio-visual systems in our mian hall.

Direct expenditure on Audio Visual and IT equipment was lower than the previous year. Total audio visual and IT expenditure for the year amounted to £1,252 compared with £2,334 in the previous year. Printing, Stationary and Postage costs of £1,923 were also lower than the previous year's amount of £2,446.

Staff costs increased compared with the previous year. Total expenditure for the current year amounted to £31,328 compared with £29,295 in the previous year. Most of our staff costs relate to employing a parish worker for the purpose of overseeing our work among children, young people and families, inlcuding activities now supported by our Connect (Youth and Communities) Project.

Total payments for the year were £171,688 which was higher than the previous year's total of £143,146. Total payments for the year comprised £95,317 from unrestricted funds and £76,371 from restricted funds. Further details of expenditure during the year are shown in the Notes to the Accounts.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end the Church held unrestricted cash funds of £122,223 of which £53,160 had been designated for various purposes described in the notes to the accounts. The remaining balance of £69,063 is approximately equal to six months' total expenditure.

The Church also held £14,665 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

J Whyte
Session Clerk

Date ......J. Whyte......

Stirling North Parish Church

Independent Examiner's Report to the Trustees of Stirling North Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 11 to 17.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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; and

   to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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: Helen Robb

Name: Helen Robb

Address: c/o Stirling North Parish Church, 70 Springfield Road, Stirling FK7 7QW

Date: 8/3/2026

Stirling North Parish Church

Stirling North Parish Church of Scotland
Receipts and Payments Account

Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts					
Offerings					
Offerings	3	57,474	18,833	76,307	76,839
HMRC Charities Tax Recovered on Gift Aid donations		12,242	2,114	14,356	14,712
Total for Offerings		69,716	20,947	90,663	91,551
Other Regular Income					
Use of Premises		6,168	-	6,168	5,931
Contributions from Congregational Organisations		422	1,045	1,467	1,000
Income from Weddings and Funerals		250	-	250	200
Income from Fund Raising Events		713	-	713	491
Coffee Pot Café (Missionary Partners Support Fund)		-	3,293	3,293	4,498
Dividend and Interest from Investments		197	377	574	574
Interest from Deposit/Current Accounts		4,386	291	4,676	5,374
Fabric Income		-	-	-	-
Music Income		-	-	-	-
Designated Guild Fund		2,511	-	2,511	2,149
Other Regular Income		2,568	-	2,568	2,028
Total for Other Regular Income		17,214	5,006	22,220	22,245
Other Receipts					
Legacies		-	-	-	-
Grant Income Received		-	42,500	42,500	28,000
Insurance Claim (Aviva)		-	10,544	10,544	-
Sale of Assets		-	-	-	-
Total for Other Receipts		-	53,044	53,044	28,000
Total Receipts		86,930	78,997	165,927	141,796

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Payments	**4**				
Costs of generating funds		697	-	697	-
Charitable activities		94,620	76,371	170,990	143,146
Governance costs		-	-	-	-
Other payments		-	-	-	-
Total Payments		95,317	76,371	171,688	143,146
Excess/(shortfall) of Receipts over Payments for the year before transfers		(8,387)	2,626	(5,761)	(1,350)
Transfers		-	-	-	-
Excess/(shortfall) of Receipts over Payments for the year		(8,387)	2,626	(5,761)	(1,350)

Stirling North Parish Church

Stirling North Parish Church of Scotland
Statement of Balances
At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank & Deposit Balances					
Bank & deposit balances brought forward		130,610	12,039	142,649	143,999
Movement in year:					
Excess/(shortfall) of Receipts over Payments for the year		(8,387)	2,626	(5,761)	(1,350)
Bank & deposit balances carried forward		122,223	14,665	136,888	142,649
Investments at market value					
(cost £11,653)		10,045	19,216	29,261	27,134
Assets					
HMRC Charities Gift Aid Receivable		3,808	888	4,696	4,879
		3,808	888	4,696	4,879
Fixed Assets					
Manse (cost)	7			385,000	385,000
				385,000	385,000
Liabilities		-	-	-	-

The accounts were approved by the Kirk Session and Financial Board on 16/3/2026

For and on behalf of the Kirk Session and Financial Board

J. Whyte
Session Clerk

Treasurer

Stirling North Parish Church of Scotland
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year Rev Scott McInnes received reimbursement of expenses incurred totalling £2,007 and Council Tax paid in respect of the manse amounted to £3,428.

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.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Connect (Youth and Community) Fund	46,259	-	-	-	46,259
Designated Flower Fund	32	-	-	-	32
Designated Giving to Grow Fund	6,000	-	(6,000)	-	-
Designated Guild Fund	1,198	2,511	(1,527)	-	2,182
Designated Transport Fund	4,647	201	(160)	-	4,688
Legacy Fund	54	14	-	-	68
General Fund	66,272	80,400	(87,630)	-	59,042
Reserve Fund	6,148	3,805	-	-	9,953
	130,610	86,930	(95,317)	-	122,223
Restricted funds					
Audio Visual/IT Fund	-	130	(130)	-	-
Connect (Youth and Community) Fund	-	25,565	(10,412)	(9,272)	5,881
Connect (Youth and Community) Seeds for Growth Fund	-	37,500	(46,772)	9,272	-
Fabric Fund	-	10,544	(10,544)		
Holiday Club Fund	22	-	(22)	-	-
Imrie Fund	6,461	668	-	-	7,128
Messy Church Fund	410	-	(410)	-	-
Missionary Partners Support Fund	5,097	4,590	(8,080)	-	1,607
Refugee Resettlement Fund	49	-	-	-	49
	12,039	78,997	(76,371)	-	14,665
Total funds	142,649	165,927	(171,688)	-	136,888

Purposes of Designated Funds

Connect (Youth and Community) Fund: Established to support our Connect (Youth and Community) Project. This covers our work with children, young people and families, and our other outreach into the community.

Flower Fund: The Trustees have set aside funds for the provision of Church Flowers.

Giving to Grow Fund: The Trustees have set aside funds in light of the expected increase in costs as transition funding is exhausted.

The Guild Fund: The Trustees have set aside funds for use by the Guild.

Transport Fund: The Trustees have set aside funds to be used as and when a group might wish to hire transport for an event.

Purposes of Restricted Funds

Audio Visual/IT Fund: This fund was created by donations for Audio Visual and IT equipment and expenses.

Connect (Youth and Community) Fund: Established to support our Connect Youth and Community Project. This covers our work with children, young people and families, and our other outreach into the community.

Connect (Youth and Community) Seeds for Growth Fund: as noted above except specifically relating to grant income received.

Fabric Fund: This fund was established to facilitate the receipt of funds claimed from our insurer and payment of the associated costs for repairs.

Holiday Club Fund: To meet the expenses of running a Holiday Club for children.

Imrie Fund: This fund was created by the Bequest from the late Miss Imrie for Fabric Expenses only.

Messy Church Fund: This fund was created by donations for the support of Messy Church events.

Missionary Partners Support Fund: This fund was set up from the proceeds of the Coffee Pot Café run one morning a week to support our missionary partners. Along with funds contributed by members of the congregation, a total of £4,590 was raised during the year.

Refugee Resettlement Fund: This fund was established to provide support for refugees moving into the local area.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Offerings				
WFO Scheme	10,472	-	10,472	9,063
By Standing Order	43,846	-	43,846	46,598
Ordinary Offerings (Open Plate)	2,475	-	2,475	3,817
Other Offerings, Donations etc	680	17,536	18,216	16,043
Missionary Partners Support Fund	-	1,296	1,296	1,318
HMRC Charities - Tax Recovered on Gift Aid donations	12,242	2,114	14,356	14,712
	69,716	20,947	90,663	91,551

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
4. Analysis of Payments				
Costs of generating funds				
Bank charges	459	-	459	-
Contactless costs/charges	238	-	238	-
Offering envelopes	-	-	-	-
	697	-	697	-
Charitable activities				
Audio Visual and IT	229	1,024	1,252	2,334
Council Tax	3,428	-	3,428	3,183
Fabric Repairs and Maintenance	13,537	16,954	30,491	16,812
Giving to Grow Allocation	51,226	-	51,226	36,853
Heat and Light	5,022	3,591	8,612	6,924
Holiday Club	-	22	22	102
Insurance	2,588	-	2,588	2,417
Minister's Expenses	718	1,289	2,007	1,404
Mission Work	4,320	18,373	22,693	8,439
Mission Work | Messy Church	-	410	410	1,611
Mission Work | Mission Partners Support Fund Distribution	-	8,080	8,080	4,752
Office Expenses	275	911	1,187	727
Organ and Music	1,060	-	1,060	1,020
Presbytery Dues	1,476	-	1,476	1,530
Printing, Stationery and Postage	743	1,180	1,923	2,446
Pulpit Supply	-	-	-	330
Staff Costs	7,878	23,449	31,328	29,295
Transport	160	-	160	240
Congregational Organisations Donations to Charities	1,112	-	1,112	1,970
Congregational Organisations Sundry Expenses	415	-	415	522
Other expenses	432	1,088	1,520	1,311
Other expenses | Seating	-	-	-	18,926
	94,620	76,371	170,990	143,146

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the 5th and subsequent years of service) was £39,856.

6. Collections for Third Parties

	2025
	£
Leprosy Mission	277
Scottish Bible Society	107
Scripture Union	105
Strathcarron Hospice	625
Street Pastors	98
	1,212

7. Fixed assets

The Church owns the manse at located in Calton Crescent purchased for the sum of £385,000 in May 2021.