

THE CHURCH OF SCOTLAND

ST DAVID'S MEMORIAL PARK CHURCH
KIRKINTILLOCH

RECEIPTS AND PAYMENTS ACCOUNTS
FOR YEAR TO 31 DECEMBER 2025

Congregation No 160879

SCOTTISH CHARITY SC007427

St David's Memorial Park Church of Scotland
Reference and Administrative Information

Charity Name:	St David's Memorial Park Church of Scotland
Charity Registration Number:	SC007427
Congregation Reference No:	160879
Contact Address:	The Church Office Alexandra Street Kirkintilloch G66 1HE

Trustees

Kirk Session Members

Jacky Clark	Janet Cross
George Crooks	David Forsyth
Christine Davis	Karen Gregory
Isabel Gibson	Barbara Harris (died 22.07.2025)
Alice Henderson	Isabel Hutton
Pat Johnston	Stefan Klimowicz
Thelma Klimowicz	Helen Lang
Anne McCammon	Isobel McGregor
Kath McKenzie	Audrey McKinnon
Lindsay McKinnon	Heather Martin
Catriona Munro	Hazel Muir
Gordon Pepper	James Reade
Ann Selbie	Colin Wallace
Karen Wallace	Andrew Wilkin
Margaret Young	Revd Julie Moody

Congregational Board Members (All Elders are *ex officio* members of the Board)

William Blair	Chrstine Brown
Arthur Davies	Linda Davies
Richard Davies	Fiona Duncan
Suzanne Forsyth	Beth Wallace

Reference and Administrative Information (cont.)

Principal Office-bearers

Interim Moderator	Rev Derek Peat (from 1 to 25 January 2025) Rev Julie Moody (from 25 January 2025)
Session Clerk:	David Forsyth
Clerk to the Board:	David Forsyth
Church Treasurer (Interim):	Isobel McGregor

Independent Examiner
Hugh M Biggans BA CA
9 Glenelg Crescent
Kirkintilloch
G66 2PG

Bankers
The Royal Bank of Scotland plc
116 Cowgate
Kirkintilloch
G66 1JX

St David's Memorial Park Church of Scotland
Trustees' Annual Report
Year ended 31 December 2025

Post Year-end Event

In view of the anticipated union with Kirkintilloch St Mary's it has been decided to sell the manse and it is hoped that a deal will be concluded in the near future.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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 on 21/5/2026 and signed on their behalf by:

David S Forsyth Session Clerk.

St David's Memorial Park Church of Scotland
Year ended 31 December 2025
SC007427

Independent Examiner's Report to the Trustees of St David's Memorial Park Church of Scotland

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

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

Basis of independent examiner's statement

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

Hugh Biggans

Hugh M Biggans BA, CA

9 Glenelg Crescent
Kirkintilloch
G99 2PG

Date: 22/5/26

St David's Memorial Park Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2025

	Note	*Unrestricted Funds 2025* £	*Restricted Funds 2025* £	*Endowment Funds 2025* £	*Total 2025* £	*Total 2024* £
Receipts						
Donations	3	50,087	7,126	-	57,213	58,575
Legacies		-	-	-	-	-
Activities for Generating Funds		-	-	-	-	-
Bank & Deposit interest		230	-	-	230	547
Investment income		7,513	1,021	-	8,534	8,407
Hall lets		17,588	-	-	17,588	14,111
Rent of manse		6,194	-	-	6,194	21,100
Grants		-	250	-	250	-
		81,612	8,397	-	90,009	102,740
Assets and investments						
Sale of fixed assets		-	-	-	-	-
Sale of investments		-	-	14,892	14,892	-
Total Receipts		81,612	8,397	14,892	104,901	102,740
Payments						
Costs of generating funds	4	-	63	-	63	76
Charitable activities	4	98,468	27,274	-	125,742	103,574
Governance costs	4	-	-	-	-	-
		98,468	27,337	-	125,805	103,650
Assets and investments	4	-	-	-	-	-
Total Payments		98,468	27,337	-	125,805	103,650
(Deficit)/Excess of Receipts over Payments for the year before Transfers		(16,856)	(18,940)	14,892	(20,904)	(910)
Transfers		14,899	-	(14,899)	-	-
(Deficit)/Excess of Receipts over Payments for the year		(1,957)	(18,940)	(7)	(20,904)	(910)

St David's Memorial Park Church of Scotland
Statement of Balances
At 31 December 2025

	Note	*Unrestricted Funds 2025* £	*Restricted Funds 2025* £	*Endowment Funds 2025* £	*Total 2025* £	*Total 2024* £
Bank & Deposit Balances						
Bank & deposit balances brought forward		21,260	17,104	81	38,445	39,355
Movement in year:						
(Deficit)/Excess of Receipts over Payments for the year		(1,957)	(18,940)	(7)	(20,904)	(910)
Bank & deposit balances carried forward		19,303	(1,836)	74	17,541	38,445
Investments at market value	7	-	17,572	316,067	333,639	319,640
Assets						
Buildings	8	1,089,300	-	-	1,089,300	1,105,200
Multimedia Equipment	8	2,716	-	-	2,716	4,072
Other Equipment	8	1			1	1
Gift Aid Receivable		3,000	-	-	3,000	8,000
Liabilities						
Giving to Grow		-	-	-	-	3,131

The accounts were approved by the trustees on dd/mm/2026 and signed on their behalf by:

David S Foggo

Session Clerk

Isobel McGregor

Treasurer

St David's Memorial Park Church of Scotland
Notes forming part of the Accounts
for the year ended 31 December 2025

1. Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2. Movements in Funds (including Investments)

	At 1 Jan 2025	*Receipts 2025*	*Payments 2025*	*Revaluation Gain/(Loss) 2025*	*Transfers 2025*	*At 31 Dec 2025*
	£	£	£	£	£	£
Endowment funds						
Aitken Memorial (4)	11,315	-	-	886	-	12,201
Alexander Trust (4)	482	-	-	37	-	519
Annie Angus (5)	30,068	-	-	2,356	-	32,424
John Corry (5)	17,011	-	-	1,333	-	18,344
Miss Duncan of Auchendavie (4)	158	-	-	12	(170)	-
Helen L Fletcher (2)	2,091	-	-	163	-	2,254
Catherine Ireland (2)	8,613	-	-	675	-	9,288
Elizabeth Jack (3)	776	-	-	60	-	836
Adam Kennedy (5)	20,887	-	-	1,637	-	22,524
Robert Kirkland (5)	55,081	-	-	6,042	-	61,123
K&L Sick & Poor Trust (1)	441	-	-	33	(474)	-
James McNab of Lilyburn (1)	1,700	-	-	133	-	1,833
Alice Miller Memorial (4)	2,543	-	-	199	-	2,742
Minister's Pension (5)	13,277	-	-	978	(14,255)	-
Thomas Money (2)	65,635	-	-	7,323	-	72,958
Jeannie H Murrie (5)	29,405	-	-	2,304	-	31,709
David Patrick (5)	12,177	-	-	954	-	13,131
Christina Smith (4)	8,918	-	-	698	-	9,616
Margaret A Reyburn (4)	544	-	-	43	-	587
Shue Fen Wang Mission (5)	14,102	-	-	1,105	-	15,207
Margaret Stark (5)	366	-	-	29	-	395
Alexander Thorburn (5)	340	-	-	27	-	367
Waddell Organ Scholarship (3)	5,125	-	-	401	-	5,526
Archibald Watson (5)	2,371	-	-	186	-	2,557
	303,426	-	-	27,614	(14,899)	316,141

Purpose of Funds

1	Income supports work of the Benevolent Fund
2	Income supports work of the Fabric Fund
3	Income supports work of the Training & Education Fund
4	Income supports work of the Youth Fund
5	Income supports work of the General Fund

2. Movements in Funds (continued)

	At 1 Jan 2025	*Receipts 2025*	*Payments 2025*	*Revaluation Gain/(Loss) 2025*	*Transfers 2025*	*At 31 Dec 2025*
	£	£	£	£	£	£
Endowment funds (b/f)	303,426	-	-	27,614	(14,899)	316,141
Restricted funds						
Youth Fund	15,044	930	(347)	641	-	16,268
Benevolent Fund	1,319	45	-	-	-	1,364
War Memorial	827	-	-	-	-	827
Training & Education	43,670	296	-	636	-	44,602
MM Gray LRAM Fund	771	-	-	-	-	771
Bibles	51	-	-	-	-	51
General Fabric (Friends)	(28,283)	7,126	(26,990)	-	-	(48,147)
	33,399	8,397	(27,337)	1,277	-	15,736
Unrestricted funds						
Fabric Fund	1,132	2,603		-	-	3,735
General Fund	20,128	79,009	(98,468)	-	14,899	15,568
	21,260	81,612	(98,468)	-	14,899	19,303
Total Funds	358,085	90,009	(125,805)	28,891	-	351,180

Purpose of Funds

Restricted Funds	
Youth Fund	For activities relating to Youth Work
Benevolent Fund	Dispensed at the discretion of the Minister
War Memorial	For expenses in connection with the War Memorial
Training & Education	To provide funds for the training and education of members
MM Gray LRAM Fund	For activities involving music
General Fabric (Friends)	For the Fabric of the Church building
Unrestricted Funds	
Fabric Fund	For maintenance of the Church property
General Fund -	Deals with the day to day running of the Church

St David's Memorial Park Church of Scotland
Notes forming part of the Accounts
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	*Restricted Funds 2025* £	*Endowment Funds 2025* £	*Total 2025* £	*Total 2024* £
3. Analysis of Donations					
WFO, Gift Aid and Standing Orders	35,327	7,126	-	42,453	47,299
Tax Recovered on Gift Aid Donations	10,120	-	-	10,120	7,577
Ordinary Offerings (Open Plate)	2,880	-	-	2,880	2,078
Other Offerings, Donations etc	1,760	-	-	1,760	1,621
	50,087	7,126	-	57,213	58,575
4. Analysis of Payments					
Costs of Generating Funds					
Offering Envelopes	-	63	-	63	76
Charitable Activities					
Giving to Grow Contribution/M&M	55,773	-	-	55,773	34,444
Presbytery Dues	2,691	-	-	2,691	4,936
Interim Moderator/Minister's Expenses	68	-	-	68	-
Council Tax	-	-	-	-	-
Locum & Pulpit Supply	13,156	-	-	13,156	10,215
Other Salary Costs	15,176	747	-	15,923	10,288
Fabric Improvements & Maintenance	5,033	679	-	5,712	5,440
Manse Maintenance etc	2,720			2,720	3,777
Heat, Light and Water	115	16,042	-	16,157	14,269
Insurance	-	9,069	-	9,069	10,981
Organ & Music	1,353	355	-	1,708	3,083
Church Ohhice Expenses	918	-	-	918	651
Printing, Stationery and postage	728	35	-	763	2,833
Other expenses	737	347	-	1,084	2,657
	98,468	27,274	-	125,742	103,574
Governance Costs					
Independent Examiner's Fee	-	-	-	-	-
Assets and investments					
Purchase of Investments	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-
	-	-	-	-	-
Total	98,468	27,337	-	125,805	103,650

5. Trustee Remuneration and Related Party Transactions

Mrs Janet Cross, a trustee, received £8,962 for cleaning services during the year.

6. 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. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

7. Investments

	Market Value at 1 Jan 2025	*Purchases*	*Disposals*	*Gain/(loss) on Revaluation*	*Market Value at 31 Dec 2025*
	£	£	£	£	£
C of S Investors Trust Growth Fund	278,493	-	(14,892)	21,761	285,362
M&G Charifund	41,147	-	-	7,130	48,277
	319,640	-	(14,892)	28,891	333,639

8. Fixed Assets

	Manse	*Other Buildings*	*Multi-Media Equipment*	*Other Equipment*	*Total*
	£	£	£	£	£
Book value at 1 January 2025	600,000	505,200	4,072	1	1,109,273
Purchased during year	-	-	-	-	-
Depreciation for year	-	(15,900)	(1,356)	-	(17,256)
Book value at 31 December 2025	600,000	489,300	2,716	1	1,092,017

9. Collections for Third Parties

	2025	*2024*
	£	£
Lodging House Mission	150	210
Poppy Scotland	101	121
East Dunbartonshire Foodbank	260	-
Rebuild South Africa	*608*	-
Marie Curie	-	81
FAVOR	-	165
	1,119	577