

The Church Of Scotland
Partick Trinity Church Of Scotland

ACCRUED (2019 SORP COMPLIANT) ACCOUNTS
YEAR ENDED 31 DECEMBER 2025

Congregation No: 160982

Scottish Charity No: SC007632

Partick Trinity Church Of Scotland

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 in note 1 to 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. Partick Trinity holds regular services on Sunday mornings at 11am, focusing on corporate worship and systematic expository Biblical preaching; small groups meet on Tuesdays and Wednesdays to further explore Sunday's Bible passage.

The Youth Ministry continued during a period when the Youth Worker post was vacant (until September). This incorporated a crèche and BLAST for older children on Sunday mornings, the young people joining with the adult congregation towards the end of the service. Kids' Club and Youth Café ran fortnightly in church until mid-year and was paused to allow this program to be re-shaped by the New Youth Worker in the latter part of the year.

Achievements and Performance

The Stated Annual Meeting was held as part of the Sunday morning service on 22nd June.

The annual Church weekend away took place the weekend of 8th to 10th May, again at Lendrick Muir.

A new Youth Worker was recruited and started work in September.

New programs were started later in the year for older secondary school children during Sunday services (Blast+) and Bible Studies for youth after Sunday services

Welcome lunches for those new to PT took place in various members' homes from September and beyond.

At Easter we had a service on Good Friday, and a family service on Easter day.

At Christmas we had a 'Family Fun Day', Carols by Candlelight, an all-age/ Christingle service before Christmas, and a service on Christmas Eve and on Christmas Day.

Friday coffee mornings/drop in café have been well attended throughout the year.

Partick Trinity Church Of Scotland

Trustees' Report (cont)

Year ended 31 December 2025

Our Property team remained busy throughout the year with repair and maintenance tasks. At year end, we started to form a Short Life Working Group to progress a larger building refurbishment project including the hall roof renewal and more.

Our gardens continue to grow and flourish thanks to the efforts of our gardening team.

A lively and active Chinese Church have been using our buildings for worship on Sunday Afternoons.

Our buildings continue to be well used for community activities including several 'recovery' groups, youth activities and outreach (including brownies, guides and rangers) and for meeting space for other Christian ministries and community groups.

Financial Review

The principal source of income is offerings, which totalled £103,410 in 2025, (up 3% on the previous year) with a further £22,052 recovered under the Gift Aid scheme. Investment income from reserve funds was £5,761 in 2025, up 2% on the previous year. Total incoming resources were £179,650 which was higher than previous year total of £165,407 mainly due to increase in offerings and further grants from various trusts and foundations towards youth work costs.

Total expenditure was £142,128 (down from £163,990 in 2024). This included £58,140 in payments to the central funds of the Church of Scotland; £33,249 in local salary costs for the full-time Youth Worker (for 5 months), Church Facilitator and part-time Caretaker; and £35,139 for fabric repairs and maintenance on the church and manse, council tax, and on other building costs such as heating, lighting and insurance.

After financing these items, income exceeded expenditure by £37,522. This was much better than anticipated against a budgeted deficit of £704 as income was significantly higher than anticipated from one off donations and overall expenditure slightly lower primarily due to the period of vacancy in the youth work role.

Risk Management

Since the majority of the congregation's income is derived from voluntary donations by its members, the Trustees believe the main risk it could face would be of a reduction in the number of active members or in the commitment of those involved. They are reassured that at present there is no evidence for either of these outcomes materialising, but nevertheless remain committed to effective programmes of outreach and inclusion, and to the practice of promoting Christian stewardship as part of an ongoing programme of Bible teaching and Discipleship.

A further risk is of the need to spend significant sums of money on maintaining buildings. The Trustees believe that at present adequate reserves are held to meet a need for foreseen and urgent near term repairs. The sufficiency of funding for longer term building repair and renewal is identified as a risk and is under active consideration.

If expenditure exceeds income in future years then action will require to be taken to reduce costs.

Partick Trinity Church Of Scotland

Trustees' Report (cont)

Year ended 31 December 2025

Reserves Policy

2025 saw an overall increase in value of investments held by the church in the Church of Scotland Income and Growth Funds, which increased by £7,768 from £146,915 to £154,682 due to improved conditions in market.

The congregation holds a Reserve Fund for the purpose of securing the smooth running of the congregation. The target value is the equivalent of between 6 and 9 months of total expenditure (between £71,000 and £111,000 in 2025). At the end of 2025 the value of the Reserve Fund was £111,001.

Any excess above the Reserve Fund may be held in a General Ministry Resource Fund which stands at £69,710. This money is available to spend on special projects in connection with the activities of the congregation. There is a surplus of £12,818 in restricted funds.

Structure, Governance and Management

The congregation is a registered charity, number SC007632 and is administered in accordance with the terms of the Model 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 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 Kirk Session is responsible for spiritual affairs within the church along with managing property and finance and meets three times per year.

Partick Trinity Church Of Scotland

Trustees' Report (cont)

Year ended 31 December 2025

Reference and Administrative Information

Charity Name:	Partick Trinity Church Of Scotland, Glasgow
Charity Registration Number:	SC007632
Congregation Reference No:	160982
Charity Address:	20 Lawrence Street, Glasgow G11 5HG

Trustees

Kirk Session Members

Isabel Burnside	Marie Gilfillan	Christine Hutcheon
Janice Kemp	Fiona Lavery	Sheila LeVin
Anne Macfarlane	Julie McGuckin	Mary Merry
Neil Murray	Alan Paton (Appointed Feb 25)	Margaret Roud
Valerie Scott	Ailsa Spence (Appointed Feb 25)	Andy Stellan
Peter Tweed	David Wallace	Imogen Wootton

Principal Office-bearers

Minister:	Tim Sinclair
Session Clerk:	Fiona Lavery (Resigned 25 Sept 25)
	Alan Paton (Appointed 25 Sept 25)
Church Treasurer:	David Johnston
Finance Group:	Neil Murray
Property Group:	Peter Tweed

Independent Examiner

Seonaid Macmillan ACCA
5 Woodholm Avenue
King's Park
Glasgow G44 5SQ

Bankers

Virgin Money
326 Byres Road
Glasgow G12 8AN

Partick Trinity Church Of Scotland

Trustees' Report (cont)

Year ended 31 December 2025

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).

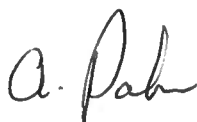
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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



Alan Paton
Session Clerk

Date 10/6/2026

*Document originally signed on 16 March 2026.
Now resigned following implementation of
comments by Presbytery and following
external examination.*

Partick Trinity Church Of Scotland

SC007632

Independent Examiner's Report to the Trustees of Partick Trinity Church Of Scotland

I report on the accounts of the charity for the year ended 31st Dec 2025 set out on pages 8 to 16.

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 [other than disclosed below*]

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: Seonaid Macmillan

Professional Qualification/Professional Body: ACCA – Association of Chartered Certified Accountants

Address: 5 Woodholm Avenue
King's Park
Glasgow G44 5SQ

Date: 15th June 2026

Partick Trinity Church Of Scotland
Statement Of Financial Activities
Year Ended 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
Income and endowments from:							
Donations & Legacies	1	94,095	32,693	126,788	104,687	19,575	124,262
Charitable Activities	2	600	0	600	100	0	100
Other Trading Activities	3	16,877	0	16,877	13,865	0	13,865
Investment Income	4	6,592	54	6,646	6,379	62	6,441
Other	5	4,599	24,140	28,739	6,515	14,225	20,740
Total Income and endowments from:		122,763	56,887	179,650	131,545	33,862	165,407
Expenditure on:							
Raising Funds	6						
Charitable Activities		115,292	26,836	142,128	113,449	50,541	163,990
Other							
Total expenditure on:		115,292	26,836	142,128	113,449	50,541	163,990
Net Income /(Expenditure) Before Gain/Loss On Investments		7,471	30,052	37,522	18,097	(16,679)	1,418
Gain/Loss On Revaluation Of Investments		7,768	0	7,768	6,709	0	6,709
Net Income / (Expenditure)		15,238	30,052	45,290	24,806	(16,679)	8,127
Transfers Between Funds		0	0	0	0	0	0
Net Movement In Funds		15,238	30,052	45,290	24,806	(16,679)	8,127
Total Funds Brought Forward		190,009	(17,233)	172,776	165,203	(554)	164,649
Total Funds Carried Forward		205,248	12,819	218,066	190,009	(17,233)	172,776

Partick Trinity Church Of Scotland
Balance Sheet
Year Ended 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Prior Year 2024
Fixed Assets					
Investments	9	154,682	0	154,682	146,915
Total Fixed Assets		154,682	0	154,682	146,915
Current Assets					
Debtors	10	12,826		12,826	10,631
Cash at bank and in hand		39,141	30,818	69,959	25,657
Total Current Assets		51,967	30,818	82,785	36,289
Liabilities					
Creditors Falling Due Within One Year	11	(1,402)		(1,402)	(1,427)
Grants For Future Use	12		(18,000)	(18,000)	(9,000)
Net Current Assets		50,565	12,818	63,383	25,861
Creditors Falling Due After More Than One Year				0	0
Net Assets		205,248	12,818	218,066	172,776
The funds of the charity:					
General Funds		205,248		205,248	190,009
Restricted Funds			12,818	12,818	(17,233)
Total Charity Funds	15	205,248	12,818	218,066	172,776

The accounts were approved by the Kirk Session on 16th March 2026

For and on behalf of the Kirk Session


Alan Paton
Session Clerk


David Johnston
Treasurer

Partick Trinity Church Of Scotland

Year ended 31 December 2025

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.

Partick Trinity Church Of Scotland

Year ended 31 December 2025

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.

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

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

Partick Trinity Church Of Scotland
Notes Forming Part Of Financial Statements
Year Ended 31st December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
1 Donations & Legacies						
Offerings	75,864	27,546	103,410	84,396	15,951	100,347
Tax Recovered By Gift Aid	16,905	5,147	22,052	18,945	3,624	22,569
Legacies			0			0
Stipend Endowment	1,326		1,326	1,346		1,346
	<u>94,095</u>	<u>32,693</u>	<u>126,788</u>	<u>104,687</u>	<u>19,575</u>	<u>124,262</u>
2 Charitable Activities						
Weddings & Funerals	600		600	100		100
	<u>600</u>	<u>0</u>	<u>600</u>	<u>100</u>	<u>0</u>	<u>100</u>
3 Other Trading Activities						
Rent Of Premises	16,877		16,877	13,865		13,865
Sale Of Property			0			0
	<u>16,877</u>	<u>0</u>	<u>16,877</u>	<u>13,865</u>	<u>0</u>	<u>13,865</u>
4 Investment Income						
Bank & Deposit Interest	831	54	885	716	62	778
Investment Income	5,761		5,761	5,663		5,663
	<u>6,592</u>	<u>54</u>	<u>6,646</u>	<u>6,379</u>	<u>62</u>	<u>6,441</u>
5 Other						
Reimbursement From General Trustees	3,500		3,500	6,515		6,515
Grants From Trusts & Foundations	1,099	24,140	25,239		14,225	14,225
	<u>4,599</u>	<u>24,140</u>	<u>28,739</u>	<u>6,515</u>	<u>14,225</u>	<u>20,740</u>
6 Expenditure on:						
Charitable Activities						
Ministries & Mission Allocation	55,196		55,196	45,938		45,938
Presbytery Dues	2,944		2,944	4,641		4,641
Minister's Expenses	2,488		2,488	1,930		1,930
Ministerial Assistance		14,402	14,402		34,230	34,230
Pulpit Supply	500		500	745		745
Office & Administration	12,166	306	12,472	12,025	148	12,173
Fabric Repairs & Maintenance	35,139		35,139	38,262		38,262
Council Tax	4,125		4,125	3,838		3,838
Sound System & Music Staff			0	1,148		1,148
Grants Made To Others			0	2,250		2,250
Other expenses	2,735	12,127	14,863	2,672	16,162	18,834
Total	<u>115,292</u>	<u>26,836</u>	<u>142,128</u>	<u>113,449</u>	<u>50,541</u>	<u>163,990</u>

	2025 £	2024 £
7 Staff Costs & Numbers		
Salaries & Wages	30,867	49,269
Social Security Costs	2,381	3,448
	<u>33,249</u>	<u>52,717</u>

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

	2025 Number	2024 Number
Ministerial Support	1	1
Administration	1	1
Premises Maintenance	1	1
	<u>3</u>	<u>3</u>

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 (In 2025 Min - £32,433 Max - £39,856).

8 Trustee Remuneration And Related Party Transactions

Tim Sinclair, who as minister is one of the trustees of the congregation, was reimbursed for travel & telephone expenses (2025 - £2,488) and council tax (2025 - £4,125) and other building expenses for manse were paid by church.
Fiona Laverty, who as an elder and session clerk is one of the trustees of the congregation, is also employed as a Caretaker (2025 Wages - £6,292). No other trustee received any remuneration or reimbursement for expenses during the year.

During the year a total of £44,427 was donated to the congregation by trustees.

Partick Trinity Church Of Scotland

9 Investments

	2025 £	2024 £
Market Value At 1 st January	146,915	140,206
Investments Sold During Year	0	0
Unrealised Gain / (Loss) On Investments	7,768	6,709
Market Value At 31 st December	154,682	146,915
Investments At Cost	105,276	105,276

The following investments are held :

Church of Scotland Growth Fund (Unit Price £6.88)

General Purposes	4,580	Units
Ministry Resource	6,349	Units

Church of Scotland Income Fund (Unit Price £11.39)

General Purposes	6,979	Units
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10 Debtors

	2025 £	2024 £
Gift Aid Tax Refund Due	1,666	1,546
Fabric Expenditure To Be Reclaimed	10,500	7,000
Robertson Trust Funding Due	660	2,085
	12,826	10,631

11 Creditors

Utility Costs Outstanding	(1,402)	(1,427)
	(1,402)	(1,427)

12 Grants For Future Use

	2025 £	2024 £
Balance At 1 st January	9,000	4,000
Grants Received In Year	25,239	19,225
Released To SOFA	(16,239)	(14,225)
Balance At 31 st December	18,000	9,000

13 Analysis Of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Fixed Assets			0
Investments	154,682		154,682
Current Assets	51,967	30,818	82,785
Current Liabilities	(1,402)	(18,000)	(19,402)
Net Assets At 31 Dec 2025	205,248	12,818	218,066
Fixed Assets			0
Investments	146,915		146,915
Current Assets	44,522	(8,233)	36,289
Current Liabilities	(1,427)	(9,000)	(10,427)
Net Assets At 31 Dec 2024	190,009	(17,233)	172,776

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.

Partick Trinity Church Of Scotland

15 Movements In Funds

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	Unrealised Gain /Loss £	At 31 Dec 2025 £
Restricted Funds						
Church Conference Account	(3,880)	7,579	(5,928)			(2,230)
Kirk Session Youth Project Account	(13,334)	44,440	(16,672)			14,434
SU Camp Funding Account	(19)	4,868	(4,236)			613
	(17,233)	56,887	(26,836)	0	0	12,818

Unrestricted Funds

General Funds

GP Reserve Capital Account	123,162			(18,067)	5,906	111,001
Ministry Resource Capital	23,753			18,067	1,862	43,681
General Fund	19,232	120,596	(115,292)			24,536
Ministry Resource Fund	23,863	2,167				26,029
	190,009	122,763	(115,292)	0	7,768	205,248

Total Funds

	172,776	179,650	(142,128)	0	7,768	218,066
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	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	Unrealised Gain /Loss £	At 31 Dec 2024 £
Restricted Funds						
Church Conference Account	(4,554)	8,154	(7,480)			(3,880)
Kirk Session Youth Project Account	4,000	22,208	(39,542)			(13,334)
SU Camp Funding Account	0	3,500	(3,519)			(19)
	(554)	33,862	(50,541)	0	0	(17,233)

Unrestricted Funds

General Funds

GP Reserve Capital Account	118,500				4,662	123,162
Ministry Resource Capital	21,706				2,047	23,753
General Fund	0	130,430	(111,199)			19,232
Ministry Resource Fund	24,998	1,115	(2,250)			23,863
	165,203	131,545	(113,449)	0	6,709	190,009

Total Funds

	164,649	165,407	(163,990)	0	6,709	172,776
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Partick Trinity Church Of Scotland

Purposes of Restricted Funds

Church Conference Account – receive contributions and fund expenditure on the church weekend away

Youth Project Account – resources for Youth Work and salary costs for the Youth Worker

Purposes of Designated Funds

General Fund – general expenditure on charitable purposes

Reserve Fund – to secure the smooth running of the congregation and underwrite future major expenditure on the buildings

Ministry Resource Fund – available for special projects and initiatives

APPENDIX**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES****CAPITAL ACCOUNT**

	2025	2024
	£	£
Credit Balances Held At 31 Dec At Cost	<u>155,983</u>	<u>153,552</u>
Market Value Of Balances At 31 Dec	<u>220,525</u>	<u>207,021</u>

REVENUE ACCOUNT

Credit Balance At 31 Dec	<u>10,938</u>	<u>5,660</u>
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