

The Church of Scotland

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNTS

Year ended 31st December 2025

Congregation No. 161068

Charity No. SC008735

Kirkintilloch St Columba's Hillhead Parish Church

The Trustees are pleased to present their Report and Accounts
for the year ended 31 December 2025

Reference and Administration Information

Charity Name: St Columba's Hillhead Parish Church

Charity Registration Number SC008735

Congregation Reference Number 161068

Contact Address Mr N F Bathie
14 Bridgeway Road
Kirkintilloch
G66 3HS

Trustees

Mary Aitken
Janet Brown
Allan Geekie
Anne Inglis
George Kidd
Fraser McCallum
Iain Muir
John Scott
Willie Stewart
Philip Wright

Kirk Session

Allison Alston	Neil Bathie
Les Brown	Gilbert French
Rhondda Geekie	Ian Gibb
Graham Inglis	Carol Johnston
June Larwood	Elizabeth Marshall
Margaret McCallum	David Muir
Pat Muir	Jackie Ringan
Lynne Semple	George Smith
Ramsay Vallance	Josephine Wood

John Semple died in August 2025

Principal Office-bearers

Minister	Rev Dr Philip Wright
Session Clerks	Anne Inglis and Carol Johnston
Church Treasurer	Neil Bathie

Independent Examiner Kristina Bowie FCCA
18 Ledi Road, Newlands, Glasgow G43 2AJ

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

Kirkintilloch St Columba's Hillhead Parish Church

Trustees' Annual Report Year ended 31 December 2025 Structure, Governance and Management

Governing Document

The Church is administered by Unitary Deed of Constitution.

Organisational Structure

The Kirk Session which meets eight times a year are responsible for all the affairs within the Church and certain responsibilities are delegated to various committees such as Finance and Property etc.

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 and various ecumenical bodies in Scotland and beyond.

St Columba's Hillhead Parish Church supports the following Worship activities:-
Sunday Worship (with Sunday Club and Noah's Ark) . Wednesday Morning
Midweek Service and Small Group Bible Studies and Prayer Meetings.

The Church also supports the following activities:-

Men's Group, Guild, Friendship Club, Following Jesus Group, Busy Bees, Little Fishes, The Boys' Brigade ,Warm Welcome, Walk and Talk, Badminton Club, Craft Group and various other Community activities.

The Church actively operates within the guidelines of the Church of Scotland Safeguarding Policy.

St Columba's Hillhead Parish Church Achievements and Performances 2025

Sunday Worship

Our Sunday morning Services continue at 10.30am each week and are conducted by our Minister Philip Wright. We are grateful to him for his Bible teaching and leading of our worship.

Our services at St Columba's are live streamed each Sunday and can be accessed online on YouTube or via the church website. The facility to watch the service on YouTube is much appreciated, although we warmly encourage all who can come to worship in person to do so. This year we upgraded our TV display in the sanctuary with thanks to the Church Hymnary Trust which funded this. This installation has already enhanced our worship.

We celebrated Communion four times on a Sunday morning over the course of the year.

Our Sunday Club at St Columba's Hillhead continues to meet each Sunday morning. The children and leaders join the congregation for the first part of our worship and we appreciate their input into our "All Age talk." This year as numbers have grown we started a P1- P3 Sunday Club called "Little Lights". We continue to give thanks for the leaders as they nurture our young people as they grow in faith.

We are delighted that during this year Noah's Ark group who meet on a Sunday morning continued to grow. This runs in one of our halls at the same time as the morning service and is intended for those families with young children who might find it difficult to sit through a full church service. Those who are able from the group join us in the sanctuary for the first part of the service and leave with the Sunday Club after the "All Age Talk". The first part of the service continues to be live streamed on a screen for those who would find it difficult to come into the sanctuary at present. We look forward to the time when they will feel ready to join us at the service. Once the children leave the church, they have their own activities where the children enjoy playing, Bible Stories and singing. Some of the families with children attending our Carer and Toddler Groups have enjoyed coming along. It was good to see some of the families joining us on a Sunday morning at coffee time after the service.

We are grateful to all those involved in organising and running these activities for our young people and their families.

This year we were very grateful to receive a grant from the Church of Scotland "Seeds for Growth" fund. This is being used to encourage children and young families into our church. Our project is called "New Creations" and the funding is helping towards staff costs for our Children and Families Worker, training for toddler group and Noah's Ark staff and programme costs. The new Sunday Club for P1-P3 children is also part of the "New Creations" project.

Throughout the year we held several Songs of Praise evenings at our Hillhead Halls. Twice during the year we joined with our friends from Harestanes Baptist Church for a joint service of praise. The services are followed by tea and fellowship. These services have been enjoyed by all who attended.

In October there was a Dedication Service for the groups and activities of the church (see below).

Other Services

Our short midweek Wednesday morning service at St Columba's continues weekly and gives some people who are unable to attend the Sunday morning service the opportunity to hear God's word and have fellowship with others. Throughout the year we welcomed guest speakers to share in these services. We also celebrated Communion at the Wednesday morning service shortly before Easter.

We were glad, along with other Church of Scotland congregations in Kirkintilloch, to once again join for three Holy Week Services held in each of the three local churches. On the Thursday night we celebrated Communion together during the service. This is a good opportunity to share worship and fellowship together.

On Good Friday there was an invitation to join with the other local churches in the annual "Walk for Witness" from Lenzie Union Church to Kirkintilloch St David's Memorial Parish Church. On Easter Sunday, there was a short early morning service (8:00am) at the Hillhead Halls which was attended by folks from various churches in the area. This was followed by a walk to St Mary's where there was also an act of worship.

At the end of June, we once again joined with other local churches in the area and those in the wider community to take part in "Praise in the Park" for an evening of singing, Bible readings and prayer at Peel Park in Kirkintilloch. We were pleased to have the local brass band, Kirkintilloch Kelvin Brass, accompany us in our praise.

Our annual Remembrance Sunday service was observed in November where The Boys' Brigade laid a wreath. A retiring offering on the Sunday was for Poppy Scotland and raised £185.00.

On a Sunday afternoon in December, we held a service "Hearts that are Hurting" This was for anyone finding who was finding things difficult including bereavement. The service was followed by tea and coffee and an opportunity to share fellowship together.

On a Tuesday evening in December, we had "Carol Time" held at Hillhead Halls. This started with some sausage rolls and sandwiches, tea and coffee followed by singing some well known Christmas Carols with Bible Readings. We were pleased to be joined by some of the people who attend the groups at Hillhead Halls including Warm welcome.

Our Sunday Service before Christmas was a Nativity when we were delighted to welcome the children and parents from Noah's Ark and the Sunday Club. The children acted out the Christmas story. We are grateful to all of those involved in putting this together.

On Christmas Eve we held a Family Christmas Eve service in the afternoon. This was followed on Christmas Day with a Christmas morning service.

Schools Work

This year our Minister has been involved with school chaplaincy work in partnership with other churches in the area for 2 local primary schools and also the local high school. This has also involved Oxbang Primary school attending St Columba's building for Easter and Christmas services during the year. Hillhead Primary School also attended the Hillhead Halls for Easter and Christmas Services.

The P7'S from Oxbang school visited the church to participate in "The Easter Code" this was run by our Children and Families Worker in conjunction with Scripture Union. The children visited various stations around the halls which reflected different parts of the Easter story. These were interactive activities and the children and adults enjoyed it and found it very informative. This was integrated with the school curriculum.

Our Children and Families Worker Cassie has been involved in running a Scripture Union Group at Oxbang Primary. This has again been very successful. Cassie has also been involved in setting up and running, along with Kirkintilloch Baptist Church a Scripture Union group at Kirkintilloch High School.

Church Family

Elders continue to visit church members in their districts, and these visits are welcomed and appreciated. Elders also deliver the church magazine to their districts.

Four editions of the church magazine were produced during 2025. The magazine is also available on the church website.

The Pastoral Team continued to phone, send cards to, and also visit members of the congregation, with a particular emphasis on the most vulnerable. The ministry of the Pastoral Team has been greatly appreciated by many.

In June, we had our annual cycle ride and, for those not wanting to cycle, a walk followed with a barbecue in the church grounds.

After our September communion we held a congregational "light lunch." This was enjoyed by everyone.

Groups & Activities

The Men's Group met together weekly and have enjoyed their games nights and the shared fellowship. This year they welcomed some new members.

The Craft Group continues to meet fortnightly with the opportunity for crafting together in a friendly atmosphere being appreciated by all.

Our Guild was once again able to meet together fortnightly from September. They enjoyed listening to the talks given by their invited speakers. They also enjoyed a St Andrew's night held in the church halls in November, Christmas lunch at a local golf club and a "Burns Night" for the congregation and friends in January.

Our Carer and Toddler groups continued to thrive throughout the year with Busy Bees meeting at the Hillhead Halls on a Wednesday morning and Little Fishes meeting on a Friday morning at St Columba's. These groups have been popular with young families in the area. At Christmas time the children enjoyed Christmas parties at both St Columba's and Hillhead, as well as a visit from Santa. Cassie has been very involved with the development of these groups. We are grateful to all of the helpers who assist with these groups and who ensure the safety and enjoyment of all those attending.

The “Warm Welcome” continues on a Wednesday afternoon at Hillhead Halls where anyone can drop in for a hot drink, a biscuit and a chat. This has a new format this year with adults welcome to come in at 1.00pm – 2.45pm for a soup and sandwich lunch. A children’s group called “Connect” runs from 3.00pm – 4.00pm. The children enjoy various activities including a Bible Story. We are grateful to Eilidh the Children’s Worker from Kirkintilloch Baptist Church and Cassie our Children and Family Worker for organising these activities.

The Friendship Club for children with learning disabilities continues to meet on the second and fourth Wednesday evenings of the month. The Following Jesus group for adults with learning disabilities meets on the first Wednesday of the month. Both groups are times for hearing about God in ways that are relevant and appropriate for those attending. The groups also allow the opportunity to make new friends in a safe Christian environment.

At each meeting Friendship Club and Following Jesus Group enjoy a wide range of activities including a Bible story, crafts, singing and a snack. People from both groups join in our Sunday worship on occasions during the year. Both groups also meet socially together during the year.

The Friendship Club and Following Jesus Group are part of Prospects Across Scotland, a Christian organisation for people with learning difficulties and their families. We are grateful to all the leaders who give of their time for this very worthwhile ministry.

In December this year we were pleased to host the annual Prospects Across Scotland Carol Service. This service was well attended by people from all over Scotland and also those from our own congregation. It was a great afternoon of praise and fun and finished off with refreshments in the hall.

The Badminton Club has been meeting together weekly and have enjoyed being able to exercise and share one another’s company.

The Walk and Talk Group meet every Thursday for a walk in various local locations. This sometimes incorporates a coffee stop on the way. The group is made up of people from our own congregation, other local churches and people with no church connection. The group enjoy the exercise and fellowship.

All Sections of the Boys’ Brigade Company meet in the St Columba’s hall complex on a Friday evening. Across the sections there are over 40 on the roll with a waiting list for the Anchor Section. The BB endeavours to provide a diverse and interesting programme of activities appropriate to the ages of the groups.

Contact with the Church family is maintained through well received visits from link elders to the Anchors and Juniors and by the reports from each section contributed to each edition of the Church Newsletter.

The BB is grateful to the ladies from the Guild who give of their time once a session to come along to help the boys in the Company Section produce some home baking. The results are always relished and not a lot gets taken home.

Strathkelvin Battalion gives the 1st Kirkintilloch Boys’ Brigade the opportunity to join with other BB Companies in the area to participate in outings, competitions, camp, church parade etc. Two Anchor boys from 1st Kirkintilloch Boys’ Brigade won their categories in the Colouring Competition this year.

Out and about in the community, The BB had a stall at Kirkintilloch Gala to promote the Company and the wider BB movement. In November, The BB sold poppies on behalf of Poppy Scotland in Tesco and transferred The BB wreath from the church to the Memorial Gates in Peel Park.

Thanks to the support of the congregation and other users of the halls, the proceeds of The BB Christmas Card delivery service in Kirkintilloch and Lenzie, enabled The BB, once again, to donate £400 to East Dunbartonshire Foodbank.

Environmentally the BB does its bit by recycling the cans, cardboard and plastic generated by the tuck shop.

The BB is, as ever, grateful for the support provided by the kirk session and the congregation of St Columba's Hillhead Parish Church.

Mission & Discipleship

There are opportunities for Mission and Discipleship within the groups and activities of the church already described. Below are some additional ways in which we have promoted Mission and Discipleship at St Columba's Hillhead Church.

Each month a prayer diary was available on our church website. Printed copies were made available for those who wished them. This had daily prayer topics for the church, parish, nation and wider world for people to use at home.

Our weekly prayer meeting at the Manse continued on a Thursday evening. There is an open invitation at anyone wishing to join in this time of prayer.

Three times a year sets of 'Upper Room' Bible Study notes were also distributed to the homes of those who requested them.

On the Saturday of Easter weekend, we held an Easter Café in the St Columba's Halls where there were activities for children including crafts. There were also refreshments for all ages.

In the autumn we ran a Small Group Bible Study on a Thursday morning when we studied "Fruit of The Spirit" by Hazel Offner. This was a series of nine studies and prompted much discussion in the group and a sharing of experiences. The study and fellowship was appreciated by all those who attended.

In the Autumn this year we ran "Jesus the Evidence" and "Hope Explored" at Hillhead Halls. "Jesus the Evidence" was a presentation on one Wednesday evening by Derek McIntyre where people had the opportunity for discussion and asking questions. This was well attended with about fifteen people there. "Hope Explored" was a follow on from this for people looking into the Christian faith and ran over three Wednesday evenings and was also well attended some of those from community groups that use the Hillhead Halls.

In October in conjunction with one of the other local churches we held an event on a Saturday night for P6 and secondary aged young people. This was a fun night of games and snacks with a Christian message at the centre of it. This was very well attended by those familiar with church but also through advertising many with no church connection. The young people and the adult helpers all enjoyed this night and we look forward to running a similar event in the future.

In December we held an Advent Café at St Columba's. This involved many people providing activities such as crafts for children along with the making of Christingles, a play area for toddlers and plenty tea, coffee and home baking were provided. This was well attended by friends from the church and also by many from the local community. At the end of the afternoon, we were once again joined by members from Oxborough Primary school choir for our outdoor Christmas tree lights switch on. The choir sang a variety of Christmas songs and while enjoying their singing the audience had some hot chocolate.

We continued to support our Mission Partners this year. For harvest this year, we supported the Lodging House Mission with a financial donation along with a gift of £655 and many bags of food. We were glad again this year to make it possible for people to gift aid these donations where appropriate.

We had a special focus on the Leprosy Mission in January when we learned more about the work that the organisation is involved in. Altogether, across the year, we donated £703.44 to the Leprosy Mission. A donation to Christian Aid was also made during the year and we hosted the annual local Christian Aid Service in the Hillhead Halls in May. We also supported the local Christian Aid group advent coffee morning in November.

We continued to receive updates from Jo Crotty, our mission partner in Papua New Guinea working with Wycliffe Bible Translators. Jo continues to encourage the people there with their study of the Bible. We continued to support Jo with our prayers and donations and look forward to more updates from her.

In December Gabriel Kijjambu from Luwero Uganda visited our midweek service. Gabriel is well known to many in our church from his time spent in Glasgow several years ago. Gabriel now leads a community there which includes a church, school and a clinic. We continued to support Gabriel with our prayers and financial support.

We supported Samaritan's Purse *Operation Christmas Child* appeal again this year. 65 shoe boxes, lots of bags of 'fillers' and knitted items and several envelopes of donations were all sent from St Columba's Hillhead Church to vulnerable children throughout the world with the love of Jesus.

**Kirkintilloch St Columba's Hillhead Parish Church
Trustees' Annual Report (continued)
Year ended 31 December 2025**

Financial Review

The principal source of income remains through weekly offerings and monthly Bankers Orders with the associated Gift Aid tax recovered from HMRC.

The total offerings of £76,197 represents 45.2% of the total income of £168,415

The tax recovered from HMRC was £16,842

The hire of premises at St Columba's and Hillhead halls contributed £27,162

We have been fortunate to receive £13,500 for Seeds of Growth to continue with the employment of our Children and Family Worker.

We had agreement from the General Trustees to drawdown funds of £7,110 towards the cost of new Church heating and £9,010 for energy costs at both sites.

Our total funds in the bank and deposit funds were £118,412 at 31st December 2025.

Excess Income over Expenditure was £8,896

We are currently raising funds to enable replacement of our Church Roof and this will use a large part of our available funds in 2026.

Reserves Policy

It is the Trustees policy to hold reserves within the Church of Scotland as Deposit Funds.

We also hold investments in the Church of Scotland Income Fund. The General Trustees hold Consolidated Capital and Revenue Funds. The General and Fabric funds can be used for Fabric and other projects. The Consolidated Revenue fund is held by the General Trustees and may be used for Church and Manse identified expenditure.

Our unrestricted funds were £93,613 at 31st December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 and signed on their behalf.

.....Session Clerk (Anne Inglis)Session Clerk (Carol Johnston)

Date.....

Kirkintilloch St Columba's Hillhead Parish Church

Independent Examiner's Report to the Trustees of Kirkintilloch St Columba's Hillhead Parish Church

I report on the accounts of the charity for the year ended 31st December 2025

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) Regulations 2006 (as amended).

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 (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:
 - (a) 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
 - (b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulation (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.

Kristina Bowie FCCA

Address:

18 Ledi Road

Newlands

Glasgow G43 2AJ

Date

Kirkintilloch St Columba's Hillhead Parish Church

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>	Note					
Donations	3	93,039	0	0	93,039	91,111
Children & Family Worker		0	8,798	0	8,798	10,970
Bank & Deposit interest		733	300	1040	2,073	2,290
Investment Income		600	0	0	600	600
General Trustees Rev a/c		16,121	0	0	16,121	12,041
Other Income		2,293	0	0	2,293	3,272
Hire of premises		27,162	0	0	27,162	22,415
Grants		0	4,829	0	4,829	0
Seeds for Growth		0	13,500	0	13,500	0
		139,948	27,427	1040	168,415	142,699
Assets and Investments						
Sale of Investments		0	0	0	0	0
Transfers		1040	0	(1040)	0	0
<u>Total Receipts</u>		<u>140,988</u>	<u>27,427</u>	<u>0</u>	<u>168,415</u>	<u>142,699</u>

<u>Payments</u>					
Cost of generating funds	145	0	0	145	0
Charitable Activities 4	133,991,	25,383	0	159,374	145,767
<u>Total Payments</u>	<u>134,136</u>	<u>25,383</u>	<u>0</u>	<u>159,519</u>	<u>145,767</u>

Excess of Receipts over Payments for the year	<u>6,852</u>	<u>2,044</u>	<u>0</u>	<u>8,896</u>	<u>(3068)</u>
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KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Statement of Balances

At 31 December 2025

	2025 Unrestricted Funds	2025 Restricted Funds	2025 Endowment Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£	£
Bank & Deposit Balances b/fwd	86,761	20,155	2,600	109,516	112,584
Movements in year:					
Excess of Receipts over Payments for the year	6,852	2,044	-	8,896	(3,068)
Bank & Deposit Balances c/fwd	<u>93,613</u>	<u>22,199</u>	<u>2,600</u>	<u>118,412</u>	<u>109,516</u>

Investments at Market Value

1000 Income Fund units valued at
£11.39 per unit

<u>11,390</u>	<u>11,390</u>	<u>11,060</u>
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Assets

Manse		325,000	325,000	325,000
Gift Aid receivable	<u>11,936</u>		<u>11,936</u>	<u>11,753</u>
	<u>11,936</u>	<u>325,000</u>	<u>336,936</u>	<u>336,753</u>

Liabilities

Unbilled Heat and Light 1,640

The accounts were approved by the Trustees on
and signed on their behalf by:

Session Clerks

Treasurer

Date

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH
Notes to the Accounts

Year ended 31 December 2025

Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance 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.

1 Trustee Remuneration and Related Party Transactions

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 Movement of Funds	At 1 Jan 2025	Receipts	Payments	Transfers	At 31 Dec 2025
<u>Endowment Funds</u>					
Miss J M Wilson	450	0	0	0	450
Robertson Memorial	200	0	0	0	200
Morrisons Memorial	1,450	0	0	0	1,450
Hardy Legacy	500	0	0	0	500
	<u>2,600</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,600</u>
<u>Restricted</u>					
Sunday Club Legacy	744	300	0	0	1044
Children & Family Fund	19,411	8,798	(16,826)	0	11,383
Grants	0	4,829	(1,832)	0	2,997
Seeds for Growth	0	13,500	(6,726)	0	6,774
	<u>20,155</u>	<u>27,427</u>	<u>(25,383)</u>	<u>0</u>	<u>22,199</u>
<u>Unrestricted Funds</u>					
General Fund	84,417	138,156	(132,282)	0	90,291
Fabric Fund	926	41	0	0	967
Education & Training	171	240	(36)	0	375
Church Benevolent	458	40	0	0	498
Flower Fund	85	0	(25)	0	60
Guild	704	2,511	(1,793)	0	1,422
	<u>86,761</u>	<u>140,988</u>	<u>(134,136)</u>	<u>0</u>	<u>93,613</u>
Total Funds	<u>109,516</u>	<u>168,415</u>	<u>(159,519)</u>	<u>0</u>	<u>118,412</u>

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the Accounts (continued)

Year ended 31 December 2025

Purpose of Endowment Funds - Income from those Funds are for general purposes

Purpose of Restricted Funds –

Children & Family Worker Fund Reserved to pay the Salary & Expenses of Employee
Seeds for Growth Fund Reserved for items relating to Seeds for Growth income and Expenditure

Purpose of Designated Unrestricted Funds -

Fabric Fund - For the maintenance of Church and Halls property
Education and Training Fund Used for Educational materials etc.
Church Benevolent Fund - Used for the benefit of Senior Church Members
Flower Fund - Used to supplement weekly Flower donations
Guild - Operated by Guild for events during the Guild session

Church of Scotland Income Fund – (within investments)

Held in reserve by the Trustees to use for a specific purpose. e.g:- Church Roof Fund

	2025 £	2025 £	2025 £	2024 £
3 Analyses of Donations	Unrestricted	Restricted	Total	Total
Gift Aid Donations	59,836	-	59,836	57,824
WFO Scheme (non Gift Aid)	8,829	-	8,829	10,691
Tax Recovered on Gift Aid	16,842	-	16,842	16,084
Ordinary Offerings (Open Plate)	7,532	-	7,532	6,512
	<u>93,039</u>	<u>-</u>	<u>93,039</u>	<u>91,111</u>

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the Accounts (continued)

Year ended 31 December 2025

4 Analysis of Payments	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Costs of generating funds				
Offering envelopes	145	-	145	0
	<u>145</u>	<u>-</u>	<u>145</u>	<u>0</u>
Charitable activities				
Giving to Grow	66,444	-	66,444	64,730
Presbytery Dues	3,713	-	3,713	7,044
Pulpit supply	400	-	400	1,100
Other staffing costs	0	16,826	16,826	21,770
Fabric Repairs and Maintenance	3,455	-	3,455	3,135
Council Tax	4,088	-	4,088	3,716
Other Building costs	33,649	-	33,649	22,319
Church office expenses	6,612	-	6,612	6,848
Organ and Music	2,450	-	2,450	2,650
Fellowship and Warm Welcome	2,755	-	2,755	3,125
Grants	0	1,832	1,832	0
Seeds for Growth	0	6,725	6,725	0
Guild expenses	1,793	-	1,793	2,436
Other expenses	8,632	-	8,632	6,894
	133,991	25,383	159,374	145,767
Total costs	<u>134,136</u>	<u>25,383</u>	<u>159,519</u>	<u>145,767</u>

KIRKINTILLOCH ST COLUMBA'S HILLHEAD PARISH CHURCH

Notes to the accounts (continued)

Year ended 31 December 2025

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contribution 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 fifth and subsequent years) is £39,856

6 Investments	Mkt Value At 1/1/2025	Purchases	Disposals	Gain on Revaluation	Mkt Value at 31/12/2025
Unrestricted Funds					
C of S Income Fund	11,060			330	11,390
Cost	9,920				

7 Collections for Third Parties	£ 2025	£ 2024
Leprosy Mission	694	783
Myamar Appeal	320	-
Poppy Scotland	80	
	<u>1094</u>	<u>783</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>25,439.55</u>	<u>25,439.55</u>
Market Value of Balances at 31 December	<u>39,036.05</u>	37,237.81
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>34,734.86</u>	<u>35,788.12</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u>0.00</u>	<u>0.00</u>

Confirmed by papers provided from the Church of Scotland General Trustees