

The Church of Scotland
Glasgow Dennistoun New Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS
for the year ended 31st December 2025

Congregation No: 160930

Charity No: SC008824

Dennistoun New Parish Church

Reference and Administrative Information

Charity Name:	Glasgow Dennistoun New Parish Church of Scotland Known and referred throughout as “Dennistoun New Parish Church”.
Charity Registration Number:	SC008824
Congregation Reference No:	160930
Contact Address:	Session Clerk Miss J.O. Smith 2 Barrachnie Crescent Glasgow G69 6PE
Location:	9 Armadale Street Glasgow G31 2UU
Church Manse:	31 Pencaitland Drive Glasgow G32 8RL
Contact for OSCR:	Treasurer Miss J T Hamilton Flat 2/2 7 Broompark Drive Glasgow G31 2DA
Trustees (Kirk Session)	Anne Marie Benedetti Richard Kennedy-McCrea Eleanor Lambie W. Forbes McCallum Norma McCallum Isabel McCrudden Harriet McIntosh Alexander McColl Rosemary Palmer Georgina McPhee Jean Hamilton Brenda Rennox Ian Robertson Morag Scott Walter Scott Edward Smeall Margaret Smeall Jean O Smith Mary Thompson

Dennistoun New Parish Church

Reference and Administrative Information (Continued)

Principal Office-Bearers (who are also Trustees and members of the Kirk Session)

Minister:	Rev Ian M.S McInnes (Retired 30 November 2025)
Interim Moderator	Euan Gibb (Appointed 1 December 2025)
Session Clerk:	Miss J.O. Smith
Church Treasurer:	Miss J T Hamilton

Independent Examiner

Allison Devine C.A.,
Partner
TC Group
Business Advisors and Accountants
180 St Vincent Street
Glasgow
G2 5SG

Bankers

Royal Bank of Scotland
Glasgow Parkhead (C) Branch
1304 Duke Street
G31 5PZ

Solicitors

Miller Beckett & Jackson	McIntosh & Maclachland
190 St Vincent Street	3 Carment Drive
Glasgow	Glasgow
(H. Ross Trust)	G41 3PP
	(Armadale Street Building)

Dennistoun New Parish Church 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 (Unitary Form).

Recruitment and Appointment of Trustees

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.

Organisational Structure

All Temporal and Spiritual matters of the congregation are the responsibility of the Kirk Session. The Session meets as and when needed and the agenda covers a wide spectrum of topics relating to the ongoing management of Church affairs. From within this group, various sub-groups are formed with responsibility for matters such as Property Management, Stewardship and Finance Management. Reports are submitted from these various groups to the main meeting of the Session for discussion and approval.

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.

Public worship at Dennistoun New Parish Church is at 11am each Sunday. This is our main diet of Worship; however, we do hold special services throughout the year recognising various Christian Festivals and, it is at such times we endeavour to involve members of our local community by sending out special invitations to come along and join us.

Achievements and Performance

This past year life in the congregation of Dennistoun New has been continuing much as usual. We are still blessed by the activities of various groups within our buildings: the 105th Troop of Scouts and their attendant groups for various ages, the Brownies and the Rainbows, the Keep Fit Group which is mostly attended by the more senior members of the congregation. There are community-based groups who use our premises each week too, like the Hap-Jitsu Group who meet every Wednesday and Thursday evenings and have a group for people with autism. Overall, the Hap-Jitsu group has a wide age range amongst its attendees and is overseen by our former BB Captain. A group by the name of PEEK which works with families to support them with their children of various ages, they meet in the large upper hall every Friday afternoon. Gamblers Anonymous also meet in our premises every Saturday and Sunday Afternoon too. Local political groups like the SNP also use our premises from time to time.

We of course still have our Drop In Café which is an Honesty Café, the New Den, which is open every Thursday closing only during holiday times. The Café is a place where people can gather for a heat in the winter, a snack, a refreshment and a blether too.

Dennistoun New Parish Church Trustees' Annual Report (Contd.) Year ended 31 December 2025

I think it can be safely said that we are well used as a community facility.

Our Sunday Worship Services are relatively well attended as are our extra services which we hold at certain times of the liturgical calendar: Christmas and Easter especially. This year we were pleased to see some new attendees and members who were baptised as adults and are now becoming active members of the congregation.

We still have our Christian Aid week when we gather in a special donation offering for that. Our Harvest Service is still attended by the Scouts and an offering is taken for the work of the Lodging House Mission and food gathered for the Glasgow Northeast Foodbank, for which we have a donation box each week too. The annual Gift Service was well attended with a good number of donations of Christmas gifts towards the work of the charity Geezabreak.

Our annual Remembrance Service is well attended and the Scouts come along to that and help with the flags. They are "on parade" as we used to say. There is an offering for the work of Poppy Scotland.

We still have our Stewardship month every year when at each service we have a time when we think about various Stewardship matters: the environment, how we use our time, talents and money too and our responsibilities towards the wider world, our local community and our church membership. There is also a special Stewardship Offering when each member is given an envelope into which the members are asked to give an extra offering towards the work of the church.

As a congregation it is important to us to gather and meet not only at worship services but also socially, so we have our coffee mornings which also gather in a good sum of money and people from the community around us attend too. The Sunday Kitchen gathers in a good sum of donations too when they provide lunch for worship attendees after the Sunday morning services.

This year we carried on what has become a tradition of inviting the City of Glasgow Wind Orchestra to perform for us, they come twice every year in the Spring and the Autumn. This is particularly well attended by non-church members who live in the local community. Good music provided by the orchestra who are all volunteers and good food provided by members of the Fellowship Team.

There is still a good number of members who are part of the Sunday Readers' Group who participate in the weekly services, we have a willing volunteer who works the sound system and the minister's wife operates the PowerPoint for the services. Our Session Clerk acts as a church officer each week, making sure all is ready for worship. We are lucky to have cleaning staff who keep the place spik and span and a good organist who accompanies and inspires good hymn singing by the congregation.

Also, each Sunday we have greeters at the door to welcome people as they enter. They are a willing team.

We had a wee bit of trouble with the visual system but thanks to the help of an audio-visual equipment expert, who gave his services for free, and a donation of the replacement materials needed, all seems well now.

Our Kirk Session is faithful in carrying out their pastoral and administrative duties. We especially are grateful to our Treasurer for her diligence and to the Gift Aid convenor too, and to all who help them with their tasks.

The magazine is also published regularly and the website kept up to date each week with information regarding organisations, events and contacts. Our services are still broadcast each week via YouTube keeping in touch with those who through health issues and for other reasons are unable to attend.

Dennistoun New Parish Church Trustees' Annual Report (Contd.) Year ended 31 December 2025

The magazine is also published regularly and the website kept up to date each week with information regarding organisations, events and contacts. Our services are still broadcast each week via YouTube keeping in touch with those who through health issues and for other reasons are unable to attend.

Our Sunday School, though small, is kept going by the willingness and diligence of our Sunday School teachers.

In various ways we seek to serve the parish as a Church of Scotland congregation. These are difficult days in what is a more secular consumer-oriented society, but we hold our own and do our best to reach out with the Gospel message of God's love for everyone and with an ethos of acceptance for all.

Another two congregations still meet in our buildings, the Mustard Seed Fellowship and the Apostolic Church, we are pleased to facilitate them and enable them to worship according to their traditions.

The members, adherents and office bearers of Dennistoun New Parish Church are to be commended for their faithfulness and generosity towards the work of our Church here in Dennistoun and if they keep going as they are with a spirit of acceptance of all and generosity there will be plenty of mileage in them as a congregation.

At the end of this year, 30th November 2025, our Minister is retiring and demitting his charge as minister of Dennistoun New Parish Church, after being with the congregation for 17 years and 5 months. It is now time for a new chapter. His departure will be followed by a time of assessment and possibly some kind of readjustment and possibly working with another congregation or congregations in a cluster as part of the Presbytery Plan for Glasgow. They are well equipped and well able to go forward into whatever the future holds for them.

Financial Review

Members and friends have been very faithful in their free will offering contributions. The overall performance for 2025 has been satisfactory in the present circumstances and again we have been able to fulfill our "Giving To Grow" in full.

Locally held Fabric Fund

This is also a 'Treasurers Account', which is located within the Skipton Building Society.

Per the *Receipts and Payments Account* on page 9, the Church reported an overall surplus for the year of £3,945 (2024 – deficit £4,219). The result for the year comprises

- a surplus on Unrestricted Funds of £3,913;
- a surplus on Restricted Funds of £7
- a surplus on Endowment Funds of £25

As shown within the *Statement of Balances* on page 10, the Church held cash reserves at 31 December 2025 of £100,432 (2024 - £96,487). Of these funds,

- £44,779 related to Unrestricted Funds;
- £53,100 related to Restricted Funds and
- £2,553 related to Endowment Funds.

Full details of each of the Church's funds are provided on pages 11 to 13 of the Accounts.

Dennistoun New Parish Church Financial Review (Contd.) Year ended 31 December 2025

In addition to the above noted cash reserves, the Church held investments with a market value of £77,058 at 31 December 2025 (2024 - £88,354).

Fundraising

We continue our work in this area and have had a better year with a large proportion of our work enabling greater fellowship.

Rental Income

Overall performance was good with more enquiries than 2024, some of which turned into regular rentals.

Gift Aid

Performance was good and we record our thanks to our members.

Legacies

We have had no legacies during this year.

Budget for 2026

As required, this has been prepared as usual.

This year it has been more difficult because of fluctuating gas and electricity pricing.

Restricted Funds

There are a number of Funds which come under this category and full details can be found in Note 2 of the Accounts.

Unrestricted and Designated Funds

The Church also has a number of Funds under this heading and once again, full details are provided in Note 2 of the Accounts.

Reserves Policy

In the present circumstances it is correct to continue holding unrestricted reserves in order to meet our commitments, Our Giving to Grow for 2026 is £41,616, Insurance is estimated £7,000 and Presbytery dues of £1,848.

In addition, we still have the Organist's salary and Cleaner's wages to meet.

At the year end, the Church held unrestricted cash funds of £44,779 of which £15,056 relates to Church Groups and organisations. This leaves £29,723 as our freely available unrestricted cash reserves at 31 December 2025.

In addition to our locally held cash reserves, funds are held on behalf of the Congregation by Church of Scotland General Trustees which may be called upon should the need arise (these are detailed in the Appendix and are usually only accessed for specific non-recurring major items of expenditure).

As shown within the *Statement of Balances* on page 10, the church also holds investments which, at 31 December 2025, had a market value of £77,058. Of this amount, £71,090 are unrestricted.

We believe that the current level of reserves are appropriate to the Church's present circumstances.

**Dennistoun New Parish Church
Trustees' Annual Report (Contd.)
Year ended 31 December 2025**

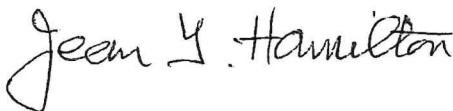
Independent Examiner

The Trustees recommend that Allison Devine C.A., a Partner in TC Group, Business Advisors and Accountants, remains in office as Independent Examiner until further notice.

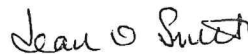
Statement of Trustees' Responsibilities

The members of the Kirk Session (The Trustees) must prepare Accounts 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 Accounts 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 detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Miss J. T. Hamilton
Treasurer/Trustee



Miss J.O. Smith
Session Clerk/Trustee

Date: 12/3/26

Dennistoun New Parish Church
SC008824

Independent Examiner's Report to the Trustees of Dennistoun New Parish Church.

I report on the Accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 15.

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, the Charities Accounts (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

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the Accounts presented with those records. It also includes consideration of any unusual items or disclosures in the Accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, 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.



Allison Devine C.A.
Partner
TC Group
Business Advisors and Accountants
180 St Vincent Street
Glasgow
G2 5SG

Date: 12/3/26

Dennistoun New Parish Church
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations	3	56,515	1,000	-	57,515	59,279
Activities for Generating Funds (Fundraising)		4,694	-	-	4,694	4,008
Bank & Deposit interest		357	-	25	382	646
Investment income		5,533	33	-	5,566	5,691
		<u>67,099</u>	<u>1,033</u>	<u>25</u>	<u>68,157</u>	<u>69,624</u>
Rental of premises		12,675	-	-	12,675	14,134
Grants	4	1,637	-	-	1,637	-
Receipts from Church of Scotland General Trustees		11,344	-	-	11,344	-
Other Receipts	5	8,506	-	-	8,506	6,709
<u>Receipts from asset and investment sales</u>						
Proceeds from sales of investments		13,909	-	-	13,909	-
<u>Total Receipts</u>		<u>115,170</u>	<u>1,033</u>	<u>25</u>	<u>116,228</u>	<u>90,467</u>
<u>Payments</u>	6					
Charitable activities		108,107	1,026	-	109,133	91,686
Governance costs		3,150	-	-	3,150	3,000
<u>Total Payments</u>		<u>111,257</u>	<u>1,026</u>	<u>-</u>	<u>112,283</u>	<u>94,686</u>
Excess of (Payments over Receipts)/ Receipts over Payments for the year before transfers		3,913	7	25	3,945	(4,219)
Transfers		-	-	-	-	-
Excess of (Payments over Receipts)/Receipts over Payments for the year		3,913	7	25	3,945	(4,219)

Dennistoun New Parish Church
Statement of Balances
At 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	40,866	53,093	2,528	96,487	100,706
Movement in year	3,913	7	25	3,945	(4,219)
Bank & deposit balances carried forward	<u>44,779</u>	<u>53,100</u>	<u>2,553</u>	<u>100,432</u>	<u>96,487</u>
<u>Investments at Market Value</u>					
(Cost at 31.12.2025 - £73,153 (31.12.2024 - £89,475))	<u>71,090</u>	<u>5,968</u>	<u>-</u>	<u>77,058</u>	<u>88,354</u>
<u>Assets</u>					
Gift Aid Receivable	2,285	-	-	2,285	2,371
Hall rental receivable	<u>1,388</u>	<u>-</u>	<u>-</u>	<u>1,388</u>	<u>-</u>
	<u>3,673</u>	<u>-</u>	<u>-</u>	<u>3,673</u>	<u>2,371</u>
<u>Liabilities</u>					
Accrued Expenditure (Professional Fees)	3,307	-	-	3,307	3,150
	<u>3,307</u>	<u>-</u>	<u>-</u>	<u>3,307</u>	<u>3,150</u>

The Accounts were approved by the Kirk Session on 12/3/26

For and on behalf of the Kirk Session

Jeann Y. Hamilton

Miss J. T. Hamilton
Treasurer/Trustee

Jeann O. Smith

Miss J.O. Smith
Session Clerk/Trustee

Dennistoun New Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Payments were made for cleaning services to the following Trustee:

	2025	2024
	£	£
Isabel McCrudden	2,866	2,970

Minister's travel expenses paid in the year totalled £996 (2024 - £960). Manse expenses of £3,235 (2024 - £2,786) were paid during the year which included £2,195 (2024 - £2,040) towards Council Tax. Details of Ministers' stipend are included in Note 7.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted Funds					
General Fund	18,819	98,045	(95,501)	- 6,579.00	14,784
Kirk Session General Fund	870	202	-	-	1,072
General Reserve Fund	961	-	-	-	961
Office Account Fund	363	-	-	-	363
D McNeil Fund	2,195	-	(334)	-	1,861
Fabric Fund	2,927	896	(1,456)	8,279	10,646
Safekeeping Fund	36	-	-	-	36
<i>Designated Funds relating to Church Groups & Organisations:</i>					
- Sunday School	2,360	524	-	(200)	2,684
- Keep Fit Group	2,999	3,122	(1,696)	(1,500)	2,925
- Flower Club	7,851	79	-	-	7,930
- The Evergreens	354	500	-	-	854
- Sunday Lunches	466	2,645	(2,507)	-	604
- New Den Café	665	878	(1,484)	-	59
	<u>40,866</u>	<u>106,891</u>	<u>(102,978)</u>	<u>-</u>	<u>44,779</u>
Restricted Funds					
KS Benevolent Fund	245	-	-	-	245
Manse Fund	744	33	-	-	777
Burns Legacy Fund	254	-	-	-	254
Education Fund	5,166	-	-	-	5,166
Dennistoun Outreach Fund	46,684	-	(26)	-	46,658
Boiler Fund	-	1,000	(1,000)	-	-
	<u>53,093</u>	<u>1,033</u>	<u>(1,026)</u>	<u>-</u>	<u>53,100</u>

Dennistoun New Parish Church
Notes to the Accounts (continued)

Movement in Funds (continued)

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Endowment Funds					
Muirhead Trust Fund	2,528	25	-	-	2,553
	<u>2,528</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>2,553</u>
Total Funds	<u>96,487</u>	<u>107,949</u>	<u>(104,004)</u>	<u>-</u>	<u>100,432</u>

Explanation of Funds

Unrestricted Funds

General Fund & General Reserve Fund

These funds represent the free reserves of the Church which the Trustees are free to direct in the furtherance of objectives of the Church without further restriction.

Kirk Session General Fund

This is a Fund held for use as seen fit by the Kirk Session, as and when required.

Office Account Fund

This is a Designated Fund from which mainly items of stationery and the costs of any advertising may be met.

D McNeil Fund

This represents money left to the Congregation to be used for any purpose as required.

Fabric Fund

This is a locally maintained Fund and is used for general maintenance purposes of our Church and Halls. Income in the year represents a Listed Places for Worship refund of VAT and bank interest in the account.

Safekeeping Fund

This Fund underpins an arrangement with the Bank of Scotland for the safekeeping of two Communion Chalices.

Designated Funds relating to Church Groups & Organisations

Income and expenditure relating to each of the Church Groups and Organisations are recorded through a Designated Fund as shown. The Fund balances are available to be spent in furthering the activities of each of the particular groups and organisations.

Dennistoun New Parish Church

Notes to the Accounts (continued)

Restricted Funds

KS Benevolent Fund

The Benevolent Fund exists to provide assistance in times of hardship.

Manse Fund

Represents the net amount released by the General Trustees during 2007 upon the sale of the Manse at Broompark Drive. This Fund will be used for future costs associated with the upkeep of the new Manse.

Burns Legacy Fund

This is a Fund specifically to be used for the work of the Sunday School.

Education Fund

This is a Fund to be used for educational purposes either for an individual or for work to be carried out by the Kirk Session by way of training courses.

Dennistoun Outreach Fund

This funding was originally pledged to be used for an Outreach Worker to assist with outreach projects within the Parish. Amounts spent on this account relate to advertisement and the installation of WiFi in the building during the year ended 2022. During 2024 a pledge was received to help fund digital resources as part of the Outreach Fund and a microphone was purchased. Expenditure in 2025 represents bank charges on the Outreach bank account. Following the retiral of our Minister at the end of November 2025 we cannot move forward with our plan to employ an Outreach Worker. Once the future of the Congregation has been resolved the Donor of the money will be consulted on the future use of the balance presently in the bank, which lies dormant at the moment.

Boiler Fund

Represents funding received towards the cost of repalcing the kitchen boiler. Fully expended in the year.

Endowment Funds

Muirhead Trust Fund

This Fund is to be used for the benefit of the young and elderly in the community, the capital element of which must be preserved.

Dennistoun New Parish Church
Notes to the Accounts (continued)

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
3. Analysis of Donations					
WFO Scheme	42,714	-	-	42,714	44,342
Tax Recovered on Gift Aid Donations	9,880	-	-	9,880	10,035
Ordinary Offerings (Open Plate)	794	-	-	794	887
Other Offerings, Donations etc	3,127	1,000	-	4,127	4,015
Total	56,515	1,000	-	57,515	59,279
4. Grants					
Listed Places of Worship Grant Scheme	1,637	-	-	1,637	-
Total	1,637	-	-	1,637	-
5. Analysis of Other Receipts					
Souper Sunday	424	-	-	424	309
Stewardship Sunday	1,737	-	-	1,737	788
Den Café Income	878	-	-	878	948
Sunday Teas Income	2,645	-	-	2,645	2,441
Church groups & organisations - activity income	2,297	-	-	2,297	2,223
Sundry Income	525	-	-	525	-
Total	8,506	-	-	8,506	6,709
6. Analysis of Payments					
Charitable activities					
Giving to Grow/Ministries & Mission allocation	40,777	-	-	40,777	40,729
Presbytery dues	1,790	-	-	1,790	4,339
Minister's travel expenses	996	-	-	996	960
Repairs and maintenance	25,746	1,000	-	26,746	11,031
Council tax	2,195	-	-	2,195	1,992
Pulpit supply	753	-	-	753	581
Cleaning costs	6,003	-	-	6,003	6,225
Telephone & Internet	1,032	-	-	1,032	1,129
Heat and light	12,906	-	-	12,906	10,109
Insurance	6,430	-	-	6,430	5,881
Organist	3,360	-	-	3,360	3,360
Printing, stationery & postage	558	-	-	558	578
Licensing	241	-	-	241	235
Bank charges	33	26	-	59	-
Other expenses	425	-	-	425	100
Church groups & organisations - activity expenses	4,862	-	-	4,862	4,437
Sub-Total	108,107	1,026	-	109,133	91,686

Dennistoun New Parish Church
Notes to the Accounts (continued)

6. Analysis of Payments (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Sub-Total brought forward	108,107	1,026	-	109,133	91,686
Governance costs					
Independent Examiner's fees	3,150	-	-	3,150	3,000
Total	111,257	1,026	-	112,283	94,686

7. Ministers' 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 fifth and subsequent years) was £39,856).

8. Collections for Third Parties

	2025 £	2024 £
LHM Mainly Harvest	508	539
Christian Aid Week	708	562
Poppy Scotland - Remembrance Sunday	220	140
	1,436	1,241

Dennistoun New Parish Church acted as an agent to collect and remit funds to the above named third parties. This income is not treated as belonging to the Congregation as the Trustees cannot control or direct the funds. As such the income and expenditure is not reported in the Receipts and Payments Accounts.

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>11,689</u>	<u>19,662</u>
Market Value of Balances at 31 December	<u>21,779</u>	<u>28,786</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>2,529</u>	<u>4,680</u>