

**East Kilbride Old Parish
Church of Scotland**

**Annual Report & Accounts
for the year ended
31 December 2025**

Congregation No: 171106

Scottish Charity No: SC000609

East Kilbride Old Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their annual report and financial statements of East Kilbride Old Parish Church of Scotland 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 published on 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.

Worship is the key witness of our church to the community we serve. Church services are held on Sunday mornings throughout the year and on weekdays during Easter and Advent. A prayer group meets each Sunday after morning worship. Our church services are well attended throughout the year by members and visitors. Church organisations are also an important part in the life and witness of our church.

Through these activities and through our minister conducting services of marriage, baptism and funerals for our members and those in our community, we exercise our main objective to bring the ordinances of religion to the people of our parish.

Achievements and Performance

Presbytery Planning

The current position is that union with the West Kirk and Stewartfield is probably several years away. It has been confirmed with the Convenor of the Presbytery Implementation Team that as there are currently 2 Ministers on unrestricted tenure (West Kirk and the Old Parish) and the Mission Plan has allocated a single Minister for the new, united congregation, the Implementation Team cannot engage in the process of union until one of churches is in vacancy i.e. one of the Ministers either retires or moves to another charge. The tenure of Ministers is a critically important aspect of ministry in the Church of Scotland and must be respected by Kirk Sessions and congregations.

In consequence, the Session agreed to continue to help relationships with West Kirk and Stewartfield as a basis for a united congregation through continuing with joint social events and cooperative working on common issues however far away that might be, but that we should not expend time and effort in developing a draft Basis of Union which may well be overtaken by events.

East Kilbride Old Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

Church Attendance

It remains the case that attendance at Sunday morning worship has still not returned to pre-Covid levels as many members appear to have lost the habit of regular attendance and it has not yet been possible to re-kindle their faith. Encouragingly, attendance at "special" services such as Remembrance and Christmas have remained strong.

The live broadcast of our services, and the availability of a recording of the service by phone, continue to be valued by older or housebound members and may, for others, be a substitute for personal attendance. Regrettably the resumption of home visits by elders has not yet led to a significant upturn in church attendance.

Youth & Families

Our part-time Youth & Families worker left us during the year, and this has inevitably impacted on the range and vibrancy of our work with the different groups. It has not yet proved possible to recruit a replacement, so much of the work in organising and managing our activities has fallen to the Minister and volunteers. Our activities and events are nonetheless continuing, and the church remains committed to supporting this valuable work.

Halls Letting

The letting of our halls for commercial and private use has continued to increase significantly. This is reflected in the improvement again this year in our income from this source recorded within these accounts.

Membership

The church membership at the end of 2025 was 432; there were 3 new members, all Transference of Certificate. Sadly, we lost 23 members due to deaths and disjunction. There were 4 baptisms during the year.

The real strength of East Kilbride Old is the church family and its concern for the community it serves. Many volunteers reach out in the name of East Kilbride Old Parish Church and enable our wide range of pastoral and social responsibilities to continue as integral parts of our church life.

Financial Review

The total of Income from all sources for the year to Dec 25 amounted to £204,649, an increase of £42,902 on the previous year's total.

INCOME (Page 10)

	2025	2024
	£000s	£000s
Offerings and Tax reclaimed	120	106
Legacies	39	19
All other income	46	37
	<u>205</u>	<u>162</u>

**East Kilbride Old Parish Church of Scotland
Trustees' Annual Report (Cont'd)
Year ended 31 December 2025**

Financial Review (Cont'd)

The total of Expenditure from all sources for the year to Dec 25 amounted to £165,391, a decrease of around £25,000 on the previous year's total.

EXPENDITURE (Page 11)	2025	2024
	£000s	£000s
Giving to Grow	70	71
Salary costs	32	39
Fabric Repairs & Maintenance	13	21
Heating & Lighting	22	21
All other costs	<u>28</u>	<u>38</u>
	<u>165</u>	<u>190</u>

The increase in Offerings with resultant Tax reclaimed on Gift Aid and the increase in Legacy income and other one-off donations has resulted in an increase to our funds carried forward, after deduction of the improved level of expenditure this year, of £39,259.

The resultant effect has therefore increased the overall balance of Unrestricted Funds carried forward to £110,548 as at 31st December 2025.

Reserves Policy

The General Fund stands at £108,838. This figure provides a sufficient cushion to meet any deficit resulting from any significant fall in income. It is more than sufficient to cover one third of annual general fund expenditure (£54,000) and is kept under review.

The church also holds £23,000 of endowment funds which have been provided for the purposes specified in Note 11.

The Designated Funds relate to funds held by Congregational Organisations and allow those organisations to continue with their various activities.

Giving to Grow (formerly Ministries and Mission) Allocation

Our Giving to Grow Allocation for the year was £70,465 and was fully paid within the year by 10 instalments paid monthly between February and November. This amount not only covers the salary and associated costs of our own minister, but it is also a valuable contribution towards the wider work of the Church of Scotland in Scotland and in the world.

Risk Management

The main cause of concern for the trustees is the small number of young children and families around the church and this is an area that we are continuing to develop with our outreach projects

East Kilbride Old Parish Church of Scotland
Trustees' Annual Report (Cont'd)
Year ended 31 December 2025

Structure, Governance and Management

The congregation is a registered charity, number SC000609 and is administered in accordance with the terms of the Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session meets six times a year and is chaired by the minister; it is responsible for all spiritual and temporal affairs within the church. The work of the Kirk Session is carried out effectively by the following 7 committees: Education, Property & Finance, Kirk Life, One World, Community Link, Pastoral Care and Publications.

**East Kilbride Old Parish Church of Scotland
Trustees' Annual Report (Cont'd)
Year ended 31 December 2025**

Reference and Administrative Information

Charity Name: East Kilbride Old Parish Church of Scotland
Charity Registration Number: SC000609
Congregation Reference No: 171106
Contact Address: East Kilbride Old Parish Church Office
3-5 Montgomery Street
East Kilbride, G74 4JS

Trustees

The trustees who served at any time during the year and up to the date of this report were as follows:

C Devennie	S Wilson	I Stewart	N Penman	T Brown	L Muir (2/11/25)
R Cossar	J Doig	J Ballantyne	A Walker	H Brown	E Richard (2/11/25)
R Niven	E Robertson	A Brown	N Colthart	M Devennie	D Kent (11/2/26)
B Herbert (Nov 25)	C Tweedie	D Crabb	W Arthur	D Jess	
R Lewis	G Tweedie	J Gourlay	D Ramsay	A Learmonth	Rev Anne Paton
W Bain	L Abraham (Res. Nov 25)	D Lavery	K Ross	C Selfridge	
A Cowan	I Thomas	K Smith (Res. Nov 25)	I Walker	M Brown	
I Halliday	R Crabb (Ret. Dec 25)	S Crabb (Res. Nov 25)	R Mair	A Daniels	
G Mortimer	P McConnell	D Cumming	J Lawson	A Thomas	
E Sneddon (Ret. Oct 25)	M Smith	J Gray	F Dawson	L Kennedy (02/11/25)	

(Deceased) (Admitted) (Leave of Absence) (Ret-Retired) (Res-Resigned)

Principal Office-bearers

Minister: Rev Anne Paton, BA BD, The Manse, 40 Maxwell Drive, East Kilbride
Session Clerk: David Kent, 18 Glen Lyon, East Kilbride
Church Treasurer: Des Lavery, 36 Bourtree Road, Hamilton

Independent Examiner

Elaine Barrowman CPFA
9 Kirtle Place
East Kilbride
G75 8XY

Bankers

Virgin Money
203 Main Street Rutherglen
G73 2HG

East Kilbride Old Parish Church of Scotland
Trustees' Annual Report (Cont'd)
Year ended 31 December 2024

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).

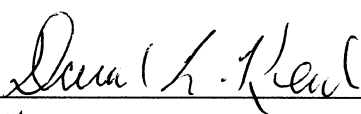
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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



D Kent

15 March 2026
Date

**East Kilbride Old Parish Church of Scotland
SC000609**

Independent Examiner's Report to the Trustees of East Kilbride Old Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 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 and the Charities Accounts (Scotland) Regulations 2006.

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

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: Elaine Barrowman CPFA

Professional body: CIPFA

Address: 9 Kirtle Place, East Kilbride, G75 8XY

Elaine Barrowman

Date 17. March 2026.

East Kilbride Old Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	1	185,351	0	0	185,351	142,868	0	0	142,868
Charitable activities	2	9,703	0	0	9,703	9,886	0	0	9,886
Other activities	3	6,070	0	0	6,070	4,775	0	0	4,775
Investments	4	3,525	0	0	3,525	4,218	0	0	4,218
Total income		<u>204,649</u>	<u>0</u>	<u>0</u>	<u>204,649</u>	<u>161,747</u>	<u>0</u>	<u>0</u>	<u>161,747</u>
Expenditure on:									
Raising funds		0	0	0	0	0	0	0	0
Charitable activities	5	165,391	0	0	165,391	189,771	0	0	189,771
Total expenditure		<u>165,391</u>	<u>0</u>	<u>0</u>	<u>165,391</u>	<u>189,771</u>	<u>0</u>	<u>0</u>	<u>189,771</u>
Net income/(expenditure) before gains and losses on investments		39,258	0	0	39,258	(28,024)	0	0	(28,024)
Net gains/(losses) on investments		0	0	0	0	0	0	0	0
Net income/(expenditure)		39,258	0	0	39,258	(28,024)	0	0	(28,024)
Transfers between funds		0	0	0	0	0	0	0	0
Net movement in funds		39,258	0	0	39,258	(28,024)	0	0	(28,024)
Total funds brought forward		71,290	0	23,000	94,290	99,314	0	23,000	122,314
Total funds carried forward		<u>110,548</u>	<u>0</u>	<u>23,000</u>	<u>133,548</u>	<u>71,290</u>	<u>0</u>	<u>23,000</u>	<u>94,290</u>

East Kilbride Old Parish Church of Scotland
Balance Sheet
As at 31 December 2025

	Note	Total Funds 2025 £	Prior Year 2024 £
Fixed Assets:			
Tangible assets		0	0
Investments		0	0
Total Fixed Assets		<u>0</u>	<u>0</u>
Current Assets:			
Debtors	8	4,654	9,088
Cash at bank and in hand		132,719	90,950
Total Current Assets		<u>137,373</u>	<u>100,038</u>
Liabilities			
Creditors falling due within one year	9	3,825	5,748
Net Current Assets		<u>133,548</u>	<u>94,290</u>
Creditors falling due after more than one year		0	0
Net Assets		<u>133,548</u>	<u>94,290</u>
The funds of the charity:			
Endowment funds		23,000	23,000
Restricted income funds		0	0
Unrestricted income funds		110,548	71,290
		<u>133,548</u>	<u>94,290</u>

The accounts were approved by the trustees on 15 March 2026

And signed on their behalf by:

	D Kent - Session Clerk
	D Lavery - Treasurer

East Kilbride Old Parish Church of Scotland

Year ended 31 December 2025

Accounting Policies

The financial statements have been prepared on an accruals basis. The principal accounting policies, which have been applied 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) issued on 16 July 2014 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).

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements for 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 given on the condition that the original capital sum is not reduced, but the income therefrom 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, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

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.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Church Halls, Glebe Street Hall and the Manse in Maxwell Drive, 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 cost is incurred. Expenditure incurred on small items of equipment are not capitalised and are charged as resources expended in the statement of financial activities in the period in which the cost is incurred.

Taxation

East Kilbride Old 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.

East Kilbride Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted		Restricted		Endowment		Unrestricted		Restricted		Endowment		Total	
	Funds	2025	Funds	2025	Funds	2025	Funds	2024	Funds	2024	Funds	2024	Funds	2024
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
1 Donations and Legacies														
Offerings	99,835		0	0	0	99,835	87,905	0	0	0	0	87,905		
Tax recovered on Gift Aid	19,903		0	0	0	19,903	18,012	0	0	0	0	18,012		
Legacies	39,602		0	0	0	39,602	19,338	0	0	0	0	19,338		
Contributions from congregational organisations	10,577		0	0	0	10,577	8,736	0	0	0	0	8,736		
Congregational organisations income	2,653		0	0	0	2,653	8,139	0	0	0	0	8,139		
Other	12,781		0	0	0	12,781	738	0	0	0	0	738		
	<u>185,351</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>185,351</u>	<u>142,868</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>142,868</u>		
2 Income from charitable activities														
Weddings, funerals etc	3,024		0	0	0	3,024	2,650	0	0	0	0	2,650		
Fundraising events & activities	6,679		0	0	0	6,679	7,236	0	0	0	0	7,236		
Other	0		0	0	0	0	0	0	0	0	0	0		
	<u>9,703</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>9,703</u>	<u>9,886</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,886</u>		
3 Income from other activities														
Hall letting income	6,070		0	0	0	6,070	4,775	0	0	0	0	4,775		
	<u>6,070</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>6,070</u>	<u>4,755</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,755</u>		
4 Investment income														
Deposit interest	3,525		0	0	0	3,525	4,218	0	0	0	0	4,218		
	<u>3,525</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>3,525</u>	<u>4,218</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,218</u>		

East Kilbride Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

5 Analysis of Resources Expended

	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	Funds	Funds	Funds	2025	Funds	Funds	Funds	2024
	2025	2025	2025	£	2024	2024	2024	£
	£	£	£		£	£	£	
Raising funds	0	0	0	0	0	0	0	0
Charitable Activities								
Giving to Grow Allocation	70,465	0	0	70,465	70,700	0	0	70,700
Presbytery Dues	2,394	0	0	2,394	2,216	0	0	2,216
Minister's Expenses	1,008	0	0	1,008	960	0	0	960
Pulpit Supply	250	0	0	250	722	0	0	722
Other salary costs	31,991	0	0	31,991	38,841	0	0	38,841
Fabric Repairs & Maintenance	13,744	0	0	13,744	22,017	0	0	22,017
Council Tax	3,676	0	0	3,676	3,113	0	0	3,113
Insurance	6,219	0	0	6,219	5,563	0	0	5,563
Heating & lighting	22,190	0	0	22,190	20,682	0	0	20,682
Telephone, posts, printing & stationery	5,112	0	0	5,112	5,004	0	0	5,004
Youth, Family & Sunday School	122	0	0	122	1,399	0	0	1,399
Church flowers	1,011	0	0	1,011	1,419	0	0	1,419
Choir & music	551	0	0	551	600	0	0	600
IT & Broadband	3,244	0	0	3,244	2,958	0	0	2,958
Other expenses	902	0	0	902	2,368	0	0	2,368
Independent examiner's fee	0	0	0	0	720	0	0	720
Congregational organisations exp	2,512	0	0	2,512	10,489	0	0	10,489
	165,391	0	0	165,391	189,771	0	0	189,771

East Kilbride Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

	2025	2024
	£	£
6 Staff costs and numbers		
Salaries and wages	31,590	38,171
Social security costs	0	0
Pension costs	401	670
Total	<u>31,991</u>	<u>38,841</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025	2024
	Number	Number
Youth & Families worker	1	1
Administration	1	1
Music staff	1	1
Premises maintenance	1	2
	<u>4</u>	<u>5</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. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

7 Trustee Remuneration and Related Party Transactions

The trustees do not receive expenses other than the reimbursement of supplier accounts paid out on behalf of the Church. The total of such reimbursements for the year was £621. The manse council tax £3,676 and motor expenses totaling £1,008 were paid on behalf of the minister.

The total amount donated by all trustees during the year was approximately £40,000.

8 Debtors

	2025	2024
	£	£
Outstanding tax repayment	4,654	8,477
Refund due	0	611
	<u>4,654</u>	<u>9,088</u>

9 Creditors

	2025	2024
	£	£
Accrued expenditure	3,825	5,208
Other	0	540
	<u>3,825</u>	<u>5,748</u>

10 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.

East Kilbride Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

11 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	0	0	0	0	0
Current Assets	112,664	1,709	0	23,000	137,373
Current Liabilities	(3,825)	0	0	0	(3,825)
Net assets at 31 Dec 2025	108,839	1,709	0	23,000	133,548

12 Movements in Funds

	At 1 January 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2025
	£	£	£	£	£
Endowment funds					
Struan Robertson Legacy	20,000	0	0	0	20,000
Sunday School Legacies	3,000	0	0	0	3,000
	<u>23,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,000</u>
Restricted funds					
Restricted funds	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted funds					
General Fund	69,721	201,996	162,879	0	108,838
Reserve Fund	0	0	0	0	0
Designated Funds	1,569	2,653	2,512	0	1,710
	<u>71,290</u>	<u>204,649</u>	<u>165,391</u>	<u>0</u>	<u>110,548</u>
Total funds	94,290	204,649	165,391	0	133,548

Purposes of Endowment Funds

Income from the Struan Robertson Legacy is to be used towards fabric expenditure.

Income from the Sunday School Legacies is to be used towards Sunday School teaching materials.

Purposes of Restricted Funds

There are no Restricted funds.

Purposes of Unrestricted Funds

The Unrestricted Funds within the General and Reserve Fund make up the working capital of the Church.

The Designated Funds are the total of funds held by and on behalf of the Church organisations as detailed in Note 14 and allow those organisations to carry out their various activities.

East Kilbride Old Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

13 Collections for Third Parties

	2025	2024
	£	£
Christian Aid	2,816	3,149
Loaves & Fishes	130	0
Leprosy Mission	1,524	1,262
Women's Aid	415	243
Kilbryde Hospice	409	0
Bible Society-Other	85	103
	<u>5,379</u>	<u>4,757</u>

14 Congregational Organisations

	Income	Expenditure	Balance	Balance
	£	£	2025	2024
	£	£	£	£
<u>With own bank accounts</u>				
Guild	1,529	1,558	799	828
Men's Association	695	545	853	703
Arts & Crafts	428	409	57	38
	<u>2,653</u>	<u>2,512</u>	<u>1,709</u>	<u>1,569</u>
<u>In main Church account</u>				
Flower Fund	0	0	0	0
Youth & Sunday School	219	341	2,259	2,381
	<u>2,872</u>	<u>2,853</u>	<u>3,968</u>	<u>3,950</u>