

The Church of Scotland
Kilbarchan Parish Church

Annual Report & Financial Statements for Year ended 31 December 2025

Congregation No: 140754

Charity No: SC 012123

Kilbarchan Parish Church
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 on pages 10 and 11 in 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 (SORP) (FRS 102), applicable to charities preparing their accounts in accordance with The Financial Reporting Standard 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland, as updated and effective for accounting periods beginning on or after 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.

Achievements and Performance

The membership of Kilbarchan Parish Church on 31 December 2024 was 323. We are sad to report that 18 of our members died during the year and that two members moved away from the village. However, it has been lovely to welcome about 20 new worshipers to our fellowship and we are delighted that 13 of them have made the decision to be added to our roll. We have about 140 people regularly attending Sunday worship with an average attendance of approximately 105. Mid week fellowship meets on Wednesdays with around twenty people attending. A monthly meeting of Messy Church attracts about 50 local children plus their parents and Junior Church takes place every Sunday during worship. It was good to once again welcome the children and staff of the primary school into church for their end of session service which was well supported by their families and friends.

On 31 December 2025, we had 316 members and 17 adherents on our Church roll.

The linkage between Kilbarchan Parish Church and Howwood Parish Church is now well established and a meeting of representatives of both Kirk Sessions helped to arrange several joint services which were held in both Churches

In the summer, we were sorry to say farewell to Aaron Marshall who was initially a probationary minister with us before being appointed as an associate minister. Inevitably, there has been an increased amount of work for the minister who, for the first time, has taken his full holiday allocation.

Our livestream now has 149 subscribers (a further increase of about 30%) and attracts about 40 watching live on Sunday mornings, with a further 70 views later in the day or during the week. We are also able to provide a livestream link to funeral services held in our church and audio recordings on a stick for members who are not able to access the livestream recording.

A Worship Group support the Minister or take the service when the Minister is unavailable, and a Praise Group helps to lead worship at some Sunday services.

**Kilbarchan Parish Church
Trustees' Report (cont)
Year ended 31 December 2025**

Our Church organisations are visited annually by two members of session and we are pleased that they attract both members of the congregation and from the local area. The recently formed Bat and Chat table tennis group has proved so popular, they are purchasing a fourth table using funds designated for youth and outreach work.

As congregational members continue to faithfully support the work of the church, income received from freewill offerings as well as donations, has held up well, despite the slight fall in our roll. Our fundraising activities have been well supported both by our members and the local community with regular hall lets further boosting our income.

It is also gratifying to note that both our own members, as well as the wider community, have continued to make generous contributions to our appeals to support local, national and international charities like local hospices and care homes, as well as to Christian Aid, Mary's Meals and the Salvation Army Toy Appeal. The Food Bank has also been very grateful for the continued weekly contributions from members and village residents.

Risk Management

Risks relating to health and safety, security in terms of protecting children and vulnerable adults are constantly monitored by our Health and Safety convenor and the Property team. In accordance with advice received from the Church of Scotland, the security of the Church and halls was reviewed. The installation of a fob system for the Church Hall has reduced the risk of any unauthorised person gaining access to the premises.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure.

This was achieved at the end of 2025 with unrestricted funds of £207,758 and restricted funds of £25,756 mainly for fabric use. Following the sale of the former Kilbarchan West Parish Church and Hall in 2019, there is a further £157,288 held by the Church of Scotland General Trustees to be used by the Parish Church for fabric purposes only.

Structure, Governance and Management

The congregation is a registered charity, number SC012123.

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 has five regular meetings every year with the flexibility to call extra meetings should the need arise.

All record books relating to the Kirk Session are inspected annually by representatives of Clyde

**Kilbarchan Parish Church
Trustees' Report (cont)
Year ended 31 December 2025**

Reference and Administrative Information

Trustees

To comply with new charity regulations, all Trustees agreed to their details being submitted to OSCR.

Kirk Session - 38 members at 31 December 2025

Marie Alexander,	Isobel Arnott,	Willie Beattie,
Colin Campbell,	Neil Chittick,	Alex Christine, (up to 3 April 2025)
Rosemary Clark,	Elizabeth Crawley,	Elizabeth Dunn,
Fulton Dunn,	Christine Erwin,	John Fleming,
Alan Fulton,	Margaret Gibb,	Sandy Graham, (up to 3 April 2025)
Myra Grant,	Gwen Howden,	Yvonne Kane, (up to 10 June 2025)
Ian Keith,	Alasdair Law,	Marjory Love,
Malcolm MacAskill,	Alastair MacKinnon,	Joan MacKinnon,
Mary Marrison,	Tony Martin,	Margaret McIntyre, (up to 10 June 2025)
Arlene McKay,	Graham McKay,	Cathy Millar,
Helen Miller,	Jim Moffat, (up to 6 November 2025)	
Rosie Picken,	Jenifer Pitchers,	Alison Renfrew,
Helen Robertson,	Isabelle Robertson,	Joyce Scott,
Bobby Stevenson,	Una Strachan,	Ian Trushell,
Alan Vaughan,	Jean Young	

Principal Office-bearers

Minister:	Rev Stephen Smith
Session Clerk:	Christine Erwin
Assistant Session Clerk:	Helen Robertson
Church Treasurer:	Marjory Love

Principal Office

Kilbarchan Parish Church
Steeple Square
Kilbarchan
Johnstone
PA10 2JD

Charity No: SC012123

**Kilbarchan Parish Church
Trustees' Report (cont)
Year ended 31 December 2025**

Independent Examiner

Graeme Handley CA BAcc
GMH Chartered Accountants
St James Business Park
Pavilion 3, Suite 2
Paisley PA3 3BB

Bankers

Virgin Money
Dunn Square
1 Causeyside Street
Paisley PA1 1UW

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 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,

Session Clerk..... *C. Ewin*

Date *26 March 2026*

Kilbarchan Parish Church
Independent Examiner's Report to the Trustees of Kilbarchan Parish Church
Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7-19.

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.

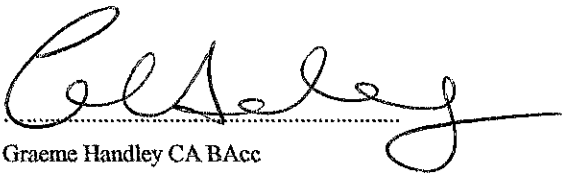
Basis of independent examiner's statement

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.

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.



Graeme Handley CA BAcc

GMH Chartered Accountants
St James Business Park
Pavilion 3, Suite 2
Paisley
PA3 3BB

Date 27th March 2026

Kilbarchan Parish Church
Statement of Financial Activities
Year ended 31 December 2025

		Unrestricted	Restricted		Unrestricted	Restricted	
		Funds	Funds	Total	Funds	Funds	Total
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
Income and endowments from:	Note						
Donations and legacies	1	104,758	11,312	116,070	118,168	1,000	119,168
Charitable activities	2	28,198	-	28,198	29,449	-	29,449
Other trading activities	3	4,060	-	4,060	5,040	-	5,040
Investments	4	6,994	358	7,352	5,866	563	6,429
Other	5	8,689	1,534	10,223	30,252	9,774	40,026
Total income		152,699	13,204	165,903	188,775	11,337	200,112
Expenditure on:	6						
Raising funds		17,146	-	17,146	17,141	-	17,141
Charitable activities		125,812	11,528	137,340	104,173	15,878	120,051
Other		-	-	-	-	-	-
Total expenditure		142,958	11,528	154,486	121,314	15,878	137,192
Net income/(expenditure) before gains and losses on investments		9,741	1,676	11,417	67,461	(4,541)	62,920
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure)		9,741	1,676	11,417	67,461	(4,541)	62,920
Transfers between Funds		(8,670)	8,670	-	698	(698)	-
Net movement in funds		1,071	10,346	11,417	68,159	(5,239)	62,920
Reconciliation of funds:							
Total funds brought forward		206,687	15,410	222,097	138,528	20,649	159,177
Total funds carried forward		207,758	25,756	233,514	206,687	15,410	222,097

Kilbarchan Parish Church
Balance Sheet at 31 December 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
		2025	2025	2025	2024	2024	2024
	Note	£	£	£	£	£	£
Fixed Assets:							
Tangible assets	9	-	-	-	-	-	-
Investments	10	-	-	-	-	-	-
Total Fixed Assets		-	-	-	-	-	-
Current Assets							
Debtors	11	8,973	-	8,973	5,290	-	5,290
Cash at bank and in hand		201,498	25,756	227,254	209,599	15,410	225,009
Total Current Assets		210,471	25,756	236,227	214,889	15,410	230,299
Liabilities							
Creditors falling due within one year	12	(2,713)	-	(2,713)	(8,202)	-	(8,202)
Net Current Assets		207,758	25,756	233,514	206,687	15,410	222,097
Creditors falling due after more than one year		-	-	-	-	-	-
Net Assets	13	207,758	25,756	233,514	206,687	15,410	222,097
The funds of the charity:	15						
Endowment funds		-	-	-	-	-	-
Restricted income funds		-	25,756	25,756	-	15,410	15,410
Unrestricted income funds		207,758	-	207,758	206,687	-	206,687
Total charity funds		207,758	25,756	233,514	206,687	15,410	222,097

The accounts were approved by the trustees on 26/3/21 and signed on their behalf by:

C. Erwin CHRISTINE ERWIN Session Clerk

M. Love MARION LOVE Treasurer

Kilbarchan Parish Church
Statement of Cash Flows
Year ended 31 December 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Net cash generated by operating activities	16	<u>11,417</u>	<u>62,920</u>
Cash flows from investing activities:			
Interest and dividends		-	-
Purchase of fixed assets		-	-
Proceeds from sale of investments		<u>-</u>	<u>-</u>
Net cash provided by investing activities		-	-
Cash flows from financing activities:			
Repayment of borrowings		<u>-</u>	<u>-</u>
Net cash provided by financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward		<u>222,097</u>	<u>159,177</u>
Cash and cash equivalents carried forward		<u>233,514</u>	<u>222,097</u>

Kilbarchan Parish Church
Year ended 31 December 2025

Accounting Policies

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) issued on 1 January 2019 and 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 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, 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.

Kilbarchan Parish Church
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.

Tangible Fixed Assets and 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. This section does not apply to this set of Accounts as the Church does not own the title deeds of the Church, Halls, Manse. These are vested with the General Trustees of the Church of Scotland. The Kilbarchan Parish Church has no investments. Surplus Funds are deposited with the Church of Scotland Investors Trust.

Taxation

Kilbarchan 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. In the last three years major works were carried out on Church property and as the Church is the main place of worship and a listed building, VAT was recovered on this work.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
1 Donations and Legacies						
Offerings	70,735	1,312	72,047	75,662	-	75,662
Tax recovered on Gift Aid	18,869	-	18,869	17,159	-	17,159
Legacies	3,000	-	3,000	10,000	-	10,000
Other	12,154	10,000	22,154	15,347	1,000	16,347
	<u>104,758</u>	<u>11,312</u>	<u>116,070</u>	<u>118,168</u>	<u>1,000</u>	<u>119,168</u>
2 Income from charitable activities						
Weddings and funerals	300	-	300	600	-	600
Fundraising Activities	27,898	-	27,898	28,849	-	28,849
	<u>28,198</u>	<u>-</u>	<u>28,198</u>	<u>29,449</u>	<u>-</u>	<u>29,449</u>
3 Income from other trading activities						
Rent received - Hall	4,060	-	4,060	5,040	-	5,040
	<u>4,060</u>	<u>-</u>	<u>4,060</u>	<u>5,040</u>	<u>-</u>	<u>5,040</u>
4 Investment income						
Deposit interest	6,994	358	7,352	5,866	563	6,429
	<u>6,994</u>	<u>358</u>	<u>7,352</u>	<u>5,866</u>	<u>563</u>	<u>6,429</u>
5 Other income						
Receipts from General Trustees	-	-	-	2,555	-	2,555
Lochwinnoch Parish fund incorporation	-	-	-	25,888	8,205	34,093
Howwood recovery of ministry expenses	3,012	-	3,012	246	-	246
Coffee-/Tea-after Services	1,322	-	1,322	1,376	-	1,376
Misc.	4,355	1,534	5,889	187	1,569	1,756
	<u>8,689</u>	<u>1,534</u>	<u>10,223</u>	<u>30,252</u>	<u>9,774</u>	<u>40,026</u>
Total	<u>152,699</u>	<u>13,204</u>	<u>165,903</u>	<u>188,775</u>	<u>11,337</u>	<u>200,112</u>

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
6 Analysis of Expenditure						
Fundraising Events	16,896	-	16,896	16,938	-	16,938
Offering Envelopes	250	-	250	203	-	203
	<u>17,146</u>	<u>-</u>	<u>17,146</u>	<u>17,141</u>	<u>-</u>	<u>17,141</u>
Charitable Activities						
Ministries & Mission Allocation	60,156	-	60,156	54,804	-	54,804
Presbytery Dues	2,812	-	2,812	1,846	-	1,846
Minister's Expenses	3,501	-	3,501	2,435	-	2,435
Pulpit Supply	800	-	800	100	-	100
Honorarium payments [note 1]	5,800	-	5,800	5,500	-	5,500
Equipment etc costs	315	-	315	0	-	0
Energy Costs	6,707	-	6,707	6,830	-	6,830
Insurance Premiums	4,357	-	4,357	3,847	-	3,847
Fabric Repairs & Maintenance	19,874	10,000	29,874	6,632	13,135	19,767
Council Tax	4,044	-	4,044	3,716	-	3,716
Other Buildings Costs	6,290	-	6,290	6,175	-	6,175
Church Office Expenses	2,227	-	2,227	2,181	-	2,181
Lochwinnoch Outreach & Youth	-	-	-	-	1,370	1,370
Organ & Music	240	-	240	200	-	200
Other expenses	8,689	1,528	10,217	9,907	1,373	11,280
	<u>125,812</u>	<u>11,528</u>	<u>137,340</u>	<u>104,173</u>	<u>15,878</u>	<u>120,051</u>
Total	142,958	11,528	154,486	121,314	15,878	137,192

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Note 1 - The trustees re-evaluated previous policy in respect of disclosure relating to "other salary costs" and resolved that where no contract of employment is held with an individual, payments would be narrated in line with the substance of the payment.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

	2025	2024
	£	£
7 Staff costs and numbers		
Salaries and wages	<u> - </u>	<u> - </u>

The trustees re-evaluated previous policy in respect of disclosure relating to "other salary costs" and staff having resolved that where no contract of employment is held with an individual, payments would be narrated in line with the substance of the payment. As such, the church has no staff within the year only those receiving an honorarium payment for services provided for provision of music. The premises maintenance has been sub contracted within the year thus explaining the change in staff numbers.

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

	2025	2024
Music staff	-	-
Premises maintenance	<u> - </u>	<u> - </u>
	<u> - </u>	<u> - </u>

No employee had employee benefits in excess of £50,000 in 2025

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' 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 Trustee Honorarium Payments and Related Party Transactions

During the year 2025 Mr Ian Trushell, who is a member of the Kirk Session, received £5,800 for service as Organist and Choirmaster. The payment level has returned to pre-pandemic levels.

During the year a total of £43,996 was donated to the congregation by trustees

During the course of the year the Minister was paid £3,501 in respect of travelling expenses, telephone etc.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
	£	£	£
Cost			
At 1 January 2025	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>
Accumulated Depreciation			
At 1 January 2025	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At 31 December 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>

10 Investments

	2025	2024
	£	£
Market value at 31 December 2024	-	-
Unrealised gain / (loss) on investments	-	-
Market value at 31 December 2025	<u>-</u>	<u>-</u>
Investments at cost	<u>-</u>	<u>-</u>

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	7,867	5,238
Other debtors	1,106	52
	<u>8,973</u>	<u>5,290</u>

12 Creditors

	2025	2024
	£	£
GMH Chartered Accountants	1,320	1,320
Other	1,393	6,882
	<u>2,713</u>	<u>8,202</u>

13 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	210,471	-	25,756	-	236,227
Current Liabilities	(2,713)	-	-	-	(2,713)
Net assets at 31 Dec 2025	<u>207,758</u>	<u>-</u>	<u>25,756</u>	<u>-</u>	<u>233,514</u>

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.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

15 Movements in Funds

	Bal b/f 2025	Income	Expenditure	Transfers	Bal c/f 2025	2024
Restricted funds						
	£					£
Flower Fund	2,617	552	(719)	-	2,450	2,617
Kirk Session Benevolent Fund	354	1,236	(604)	(535)	451	354
Kirk Session Hospitality Fund	251	716	(205)	(479)	283	251
Hope Peddie Trust	1,568	-	-	-	1,568	1,568
MacLean Family Funds	1,000	-	-	-	1,000	1,000
Outreach and Youth Lochwinnoch Funds	7,078	314	-	-	7,392	7,078
Contact with the Elderly Fund	2,542	-	-	-	2,542	2,542
Young Families Bequest	-	386	-	9,684	10,070	-
Repair fund	-	10,000	(10,000)	-	-	-
Total	15,410	13,204	(11,528)	8,670	25,756	15,410
Unrestricted funds						
General Fund	202,817	148,167	(140,233)	(6,490)	204,261	202,817
Junior Church	671	223	(218)	-	676	671
Tots Club	338	679	(682)	-	335	338
Badminton Club	42	580	(528)	-	94	42
Drama Club	880	-	(40)	(840)	-	880
Junior Choir	845	645	(167)	-	1,323	845
Messy Church	446	403	(388)	-	461	446
Mid Week Fellowship	291	484	(532)	-	243	291
Country Dancing	357	1,518	(170)	(1,340)	365	357
Total	206,687	152,699	(142,958)	(8,670)	207,758	206,687
Endowment Funds	-	-	-	-	-	-
Total funds	222,097	165,903	(154,486)	-	233,514	222,097

Purposes of Restricted Funds

The Fabric Fund is utilised for major fabric work on the Church, Manse & Hall with all property titles in name of General Trustees.

Flower Fund is to provide flowers for display during services of worship.

Kirk Session Benevolent Fund is utilised for an annual outing for senior members and donations to hospices.

Kirk Session Hospitality Fund is used to assist members of the community in need.

Income from the Hope Peddie Trust is utilised to benefit the Flower Fund.

Young Families Bequest is used to support the local community

MacLean Family Fund is utilised to benefit young people.

Outreach and Youth Lochwinnoch Fund is utilised to benefit young people in the community.

Contact with the Elderly Fund is used to provide contact between the Church and elderly members of the community.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2025

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	11,417	62,920
Deduct interest income	(7,352)	(6,429)
Increase /(decrease) in debtors	3,683	1,402
Decrease/(Increase) in creditors	5,489	(6,710)
Net cash generated by operating activities	<u>13,237</u>	<u>51,183</u>

17 Collections for Third Parties

	2025	2024
	£	£
Christian Aid	2,471	5,888
Erskine Hospital	575	522
Mary's Meals	1,928	1,088
Water Aid	349	583
Glasgow City Mission	-	213
	<u>5,323</u>	<u>8,294</u>

Kilbarchan Parish Church
Year Ended 31 December 2025

Appendix

**Funds held on behalf of the congregation by the Church of
Scotland General Trustees**

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balance at 1 January 2025	157,288	157,288
Realised Investment Gain	-	-
Transfers to Kilbarchan Parish Church deposit fund	-	-
Credit Balances held at 31 December at cost	<u>157,288</u>	<u>157,288</u>
 Market Value of Balances at 31 December 2025	 <u>175,470</u>	 <u>168,305</u>
<u>REVENUE ACCOUNT</u>	<u>£</u>	<u>£</u>
Credit Balance at 1 January 2025	10,036	5,229
Interest and Dividends	8,143	7,902
Administrative charge	-	(540)
Support costs	(320)	-
Transfer of building insurance	-	(2,555)
Credit Balance at 31 December 2025	<u>17,859</u>	<u>10,036</u>