

**Hamilton Gilmour and Whitehill Parish Church**

**Trustees' Report and Accounts**

**For the period ending 31 December 2025**

**Congregation No: 171162**

**Charity No: SC011571**

## **Reference and Administrative Information**

Charity Name: Hamilton Gilmour and Whitehill Parish Church

Charity Registration Number: SC011571

Congregation Reference Number: 171162

Contact Address: 7 Windsor Gardens  
Burnbank  
Hamilton  
ML3 0NJ

**Trustees** Per attached

## **Principal Office-bearers**

Minister: Interim Moderator Reverend I MacDonald

Session Clerk: Anne Paul

Church Treasurer: Anne D Brown

**Independent Examiner** Thomas W Donaldson  
46 Etive Street  
Wishaw  
ML2 0NT

**Bankers** Virgin Money  
135 Almada Street  
Hamilton  
ML3 0EX

Hamilton Gilmour and Whitehill Parish Church of Scotland  
Kirk Session as at December 2025

Charity Registration Number: SC011571  
Congregation Reference No: 171162 linked with  
Hamilton West Parish Church SC008451

|                   |            |
|-------------------|------------|
| Joyce Adamson     |            |
| Anne Brown        |            |
| Jean Curtis       | Not Active |
| Tom Gillan        | Not Active |
| Alex Gilmour      |            |
| Sandra Hamilton   |            |
| David Hannah      | Deceased   |
| Sam Hewitt        |            |
| Jeanette Hunter   | Deceased   |
| Anne Lyon         |            |
| George Main       |            |
| Ian Mackay        |            |
| Eric Malley       |            |
| Margaret Mitchell |            |
| Anne Paul         |            |
| Irene Sergison    |            |
| Thomas Todd       | Deceased   |
| Karen Weir        |            |
| Sandy Wilkie      |            |
| Cecil Willis      |            |

Signed:



Session Clerk

# **Hamilton Gilmour and Whitehill Parish Church of Scotland**

## **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 Unitary Constitution.

#### **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 approved by the congregation as those considered to possess the appropriate skills and gifts. The Kirk Session is responsible for all matters temporal and spiritual within the congregation. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery.

#### **Organisational Structure**

The Kirk Session, which meets six times per year, is responsible for the organisational functioning of the congregation. Certain responsibilities are delegated to the Property Committee and special Working Groups as appropriate and they report to, and under authority of, the Kirk Session.

#### **Objective 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 pastoral care and oversight of the congregation was the responsibility of Interim Moderator, Rev Kevin Mackenzie and Rev Dr Ian McDonald.

From the first of January Sunday Worship has been held on the first of alternate months.

With Rev Christopher Rankine and Eric Hislop leading.

Eric Hislop, Reader, provided regular Pulpit Supply with Joyce Adamson, Worship Leader, providing cover during holiday periods. The Sacrament of Holy Communion services were covered by Rev Kevin Mackenzie. Rev Christopher Rankine and Dr Ian McDonald.

Holy Week was a special time when services were held within the FIVE congregations which will eventually become ONE.

Representatives from our congregation were involved in other services by taking active parts e.g. The World Day of Prayer we also participated in a number of Ecumenical Services.

Mrs Anne Paul continues to serve in the office of Session Clerk and also provides a School Chaplaincy to Glenlee Primary School which includes Hamilton School for the Deaf

We welcomed over 300 children from our local school at Easter and Christmas. In addition a number of members were welcomed by the children and staff to their wonderful presentations of Oliver and the Nativity.

We also have close relationships through The Memories Tearoom with St Cuthbert's RC Primary School, St John Ogilvie RC Secondary and Calderside Academy.

## **Trustees' Annual Report (cont'd)**

### **Year ended 31 December 2025**

#### **Achievements and Performance (continued)**

Usually our Armistice Day service is held outdoors. However due to inclement weather we held it in the Sanctuary.

It was most encouraging to have 30 members of our community, Glenlee Primary School Choir and 8 Army Veterans joining with our members to remember 80 years of PEACE and to give thanks to all who fought in defence of our country.

As a congregation we mourned the deaths of long serving members Which included 3 Elders. And in contrast we rejoiced when seven baptisms took place.

Our Sunday School children bring their own special joy with them and continue to learn from dedicated teachers.

UNICEF benefitted from Retiring Offerings.

We are now into our fourteenth year of vacancy. Sadly the congregation is losing heart and enthusiasm. The Mission Planning exercise has caused division and mistrust and has taken its toll on the health of some office bearers. However, our congregation continues to be loyal in attendance, very generous with time, talents and monies, and in good heart. All, who are able, work together as part of a team. There is, of course, anxiety which is a natural reaction to the unknown.

2025 was not the easiest year however the achievements of this small congregation have been truly outstanding and very much appreciated.

#### **Activities**

Various social events were well attended and gave the opportunity to all to come together in a relaxed informal situation. In addition to raising funds for our church.

Our decoration for Remembrance in November is carried out with respect. Our Christmas Carols Concert has become one of the highlights of the year.

Our work within our community grew during the Pandemic and the rate of growth has accelerated beyond expectation. Working in partnership with Community Links, Harvest Fellowship, a Community Hub operates every week where a Free Hot Meal (average 90 per week) is provided. A non-referral food bank supplies 55 families per week.

A Clothes Bank has been added. Advisory service e.g. CAB, Money Matters, DSS, Select Employability, etc. etc. are also

In partnership with Barnardo's Local Support Workers during School Holidays events were held e.g. Crafts, Cinema, etc. for local primary schools which proved to be very popular.

In partnership with NHS Lanarkshire the Memories Tearoom continues to provide those who live with dementia a much needed place to meet every month to relax and socialise. It also provides children from the nurture class of St Cuthbert's Primary School with very valuable life skills.

Our Coffee Lounge opens Monday to Wednesday providing a meeting place and also a designated "Warm Space".

We are "HOME" to The Lyndalec Club  
The Line Dancing Club  
The Indoor Carpet Bowling Club  
The Indoor Curling Club  
The Burnbank Walking Group.

Our garden grounds enhance the centre of Burnbank with tubs of flowering bulbs and plants all year long.

All these activities provide social inclusion and are of benefit to mental health.  
We are the REHEARSAL space for Hamilton Operatic and Dramatic Club and Saffronhall Singers.

## **Trustees' Annual Report (cont'd)**

### **Year ended 31 December 2025**

#### **Activities (continued)**

17<sup>th</sup> Hamilton Rainbows, Brownies and Guides meet every week within our premises.

We have occasional lets for birthday parties.

On Sunday afternoons the Amazing Grace Church, Redeemed Christian Church of God (RCCG) rents the Sanctuary to hold their service of worship. This has proved to be very encouraging and relationships are growing with this new group of Christians who have made Scotland their new home.

As a congregation we welcome everyone through our open door. We have shown compassionate caring and we share our loving joy in abundance.

The church building is situated at the heart of this community and the people WHO ARE THE CHURCH are the oxygen supply which keeps the heart beating.

#### **Financial Review**

The Church operates a Receipt and Payment system. Our principal source of income is through the F.W.O. offering scheme. Offerings have decreased by £949.86. The Giving to Grow Contribution of £28,962.00 was paid in full over 10 monthly instalments. Fund raising events were: Sale of plants, Easter and Christmas Crafts. Other income was received from various Hall Lets between January and December.

#### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash of £16,003.82 of which £288.44 has been designated for the Sunday School. The remaining balance of £15,765.80 represents about six months expenditure and we expect any additional costs which may occur will be taken from the Fabric Fund. This year the Giving to Grow decreased by £2,076.00.

#### **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 and the Regulations Agent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. 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**

Anne Paul  
Session Clerk

Date:

*Anne Paul*  
*29 March 2026*

## **Hamilton Gilmour and Whitehill Parish Church**

### **Independent Examiner's Report to the Trustees of Hamilton Gilmour and Whitehill 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 14.

#### **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)(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. 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.

*Thomas W. Donaldson*

Name: Thomas W. Donaldson

Address: 46 Etive Street  
Wishaw  
ML2 0NT

Date: 30 March 2026

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|                                                                      |             | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Endowment<br>Funds<br>2025<br>£ | Funds<br>Total<br>2025<br>£ | Funds<br>Total<br>2024<br>£ |
|----------------------------------------------------------------------|-------------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|-----------------------------|
| <b>Receipts</b>                                                      | <b>Note</b> |                                    |                                  |                                 |                             |                             |
| Offerings                                                            | 1           | 24,860.05                          | 0.00                             | 0.00                            | 24,860.05                   | 25,414.21                   |
| Gift Day Envelopes                                                   |             | 0.00                               | 0.00                             | 0.00                            | 0.00                        | 0.00                        |
| Donations for flowers                                                |             | 0.00                               | 680.00                           | 0.00                            | 680.00                      | 898.33                      |
| Gift Aid                                                             |             | 9,409.06                           | 0.00                             | 0.00                            | 9,409.06                    | 6,833.57                    |
| Donations - Members                                                  |             | 170.00                             | 12,385.00                        | 0.00                            | 12,555.00                   | 875.00                      |
| Retiral Collection                                                   |             | 579.00                             | 0.00                             | 0.00                            | 579.00                      | 984.50                      |
| <b>Total Offerings</b>                                               |             | <b>35,018.11</b>                   | <b>13,065.00</b>                 | <b>0.00</b>                     | <b>48,083.11</b>            | <b>35,005.61</b>            |
| Activities for Generating Funds                                      |             | 0.00                               | 3,317.41                         | 0.00                            | 3,317.41                    | 2,938.40                    |
| Investment Income                                                    |             | 0.00                               | 550.80                           | 0.00                            | 550.80                      | 550.80                      |
| Bank Interest                                                        |             | 0.00                               | 10.00                            | 0.00                            | 10.00                       | 15.86                       |
| Coffee Lounge                                                        |             | 4,826.06                           | 0.00                             | 0.00                            | 4,826.06                    | 4,612.84                    |
| Community Café /Projects                                             |             | 0.00                               | 379.92                           | 0.00                            | 379.92                      | 1,790.83                    |
| Sunday School                                                        |             | 0.00                               | 0.00                             | 0.00                            | 0.00                        | 0.00                        |
| Hospitality Fund                                                     |             | 0.00                               | 0.00                             | 0.00                            | 0.00                        | 0.00                        |
|                                                                      |             | <b>39,844.17</b>                   | <b>17,323.13</b>                 | <b>0.00</b>                     | <b>57,167.30</b>            | <b>44,914.34</b>            |
| Rental of premises                                                   |             | 16,277.25                          | 0.00                             | 0.00                            | 16,277.25                   | 13,972.29                   |
| <b>Extra Ordinary Income</b>                                         |             |                                    |                                  |                                 |                             |                             |
| Donations - Non Members                                              |             | 336.00                             | 650.00                           | 0.00                            | 986.00                      | 150.00                      |
| Funerals                                                             |             | 200.00                             | 0.00                             | 0.00                            | 200.00                      | 200.00                      |
| Pulpit Supply                                                        |             | 2,800.00                           | 0.00                             | 0.00                            | 2,800.00                    | 0.00                        |
| Insurance Claim                                                      |             | 0.00                               | 5,800.00                         | 0.00                            | 5,800.00                    | 0.00                        |
| Gift Aid Fab                                                         |             | 0.00                               | 3,120.04                         | 0.00                            | 3,120.04                    | 0.00                        |
| <b>Total Receipts</b>                                                |             | <b>59,457.42</b>                   | <b>26,893.17</b>                 | <b>0.00</b>                     | <b>86,350.59</b>            | <b>59,236.63</b>            |
| <b>Payments</b>                                                      | <b>4</b>    |                                    |                                  |                                 |                             |                             |
| Costs of generating funds                                            |             | 240.89                             | 0.00                             | 0.00                            | 240.89                      | 240.89                      |
| Charitable activities                                                |             | 54,924.83                          | 29,292.33                        | 0.00                            | 84,217.16                   | 103,524.73                  |
| Governance costs                                                     |             | 0.00                               | 0.00                             | 0.00                            | 0.00                        | 0.00                        |
| <b>Total Payments</b>                                                |             | <b>55,165.72</b>                   | <b>29,292.33</b>                 | <b>0.00</b>                     | <b>84,458.05</b>            | <b>103,765.62</b>           |
| Excess of receipts over<br>payments for the year before<br>transfers |             | <b>4,291.70</b>                    | <b>-2,399.16</b>                 | <b>0.00</b>                     | <b>1,892.54</b>             | <b>-44,528.99</b>           |
| <b>Transfers</b>                                                     |             |                                    |                                  |                                 |                             |                             |
| To Fabric from General                                               |             | 0.00                               | 0.00                             | 0.00                            | 0.00                        | 0.00                        |
| From General to Fabric                                               |             | 0.00                               | 0.00                             | 0.00                            | 0.00                        | 0.00                        |
| To Fabric from Thomson                                               |             | 0.00                               | 523.80                           | 0.00                            | 0.00                        | 523.80                      |
| From Thomson Bequest to Fabric                                       |             | 0.00                               | -523.80                          | 0.00                            | 0.00                        | -523.80                     |
| Excess of receipts over<br>payments for the year after<br>transfers  |             | <b>4,291.70</b>                    | <b>-2,399.16</b>                 | <b>0.00</b>                     | <b>1,892.54</b>             | <b>-44,528.99</b>           |

**Hamilton Gilmour & Whitehill Parish Church SC 011571**  
**Statement of Balances** **At 31 December 2025**

|                                               | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Endowment<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>     |                                    |                                  |                                 |                    |                    |
| Bank & deposit balances                       | 24,797.89                          | 18,654.73                        | 0.00                            | 43,452.62          | 87,981.61          |
| <b>Movement in year:</b>                      |                                    |                                  |                                 |                    |                    |
| Excess of Receipts over Payments for the year | 4,291.70                           | -2,399.16                        | 0.00                            | 1,892.54           | - 44,528.99        |
| Bank & deposit balances<br>carried forward    | <u>29,089.59</u>                   | <u>16,255.57</u>                 | <u>0.00</u>                     | <u>45,345.16</u>   | <u>43,452.62</u>   |

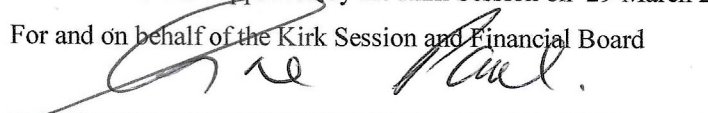
**Investments at Cost**

|                                                 | Investment<br>at Cost | Market Value<br>31st Dec 2025 |
|-------------------------------------------------|-----------------------|-------------------------------|
| Church of Scotland Investors Trust              |                       |                               |
| Growth Fund (General Purposes) 200 units        | 100.00                | 1,376.00                      |
| Thomson Bequest (Fabric Purposes) 873 Units     | 9,900.85              | 9,943.47                      |
| Deposit Fund General Fund Interest Re-invested  | 107,281.49            | 107,281.49                    |
| Deposit Fund Fabric Interest Re-invested        | 12,809.74             | 12,809.74                     |
| Deposit Fund Coffee Lounge Interest Re-invested | 20,722.51             | 20,722.51                     |
|                                                 | <u>150,814.59</u>     | <u>152,133.21</u>             |

**Note:** While The Thomas Bequest Fund is listed in the Investment section above, it is accounted for in the Movement of Funds on page 10 of these accounts and is shown for completeness with all investments held in the Church of Scotland Investors Trust.

The accounts were approved by the Kirk Session on 29 March 2026

For and on behalf of the Kirk Session and Financial Board

  
 \_\_\_\_\_  
 Anne Davies Brown

Session Clerk

Treasurer

**Trustee Remuneration and Related Party Transactions**

No trustee or any person connected with a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

**Movement of Funds.**

|                           | At 1st Jan<br>2025<br>£ | Receipts         | Payments         | Transfers   | At 31st Dec<br>2025 |
|---------------------------|-------------------------|------------------|------------------|-------------|---------------------|
| <b>Unrestricted Funds</b> |                         |                  |                  |             |                     |
| Coffee Lounge             | 9,032.00                | 4,826.06         | 1,060.73         | 0.00        | 12,797.33           |
| Sunday School Fund        | 444.79                  | 0.00             | 156.35           | 0.00        | 288.44              |
| General Fund              | 15,321.10               | 54,631.36        | 53,948.64        | 0.00        | 16,003.82           |
|                           | <u>24,797.89</u>        | <u>59,457.42</u> | <u>55,165.72</u> | <u>0.00</u> | <u>29,089.59</u>    |
| <b>Restricted Funds</b>   |                         |                  |                  |             |                     |
| Fabric Fund               | 2,666.69                | 25,309.45        | 27,930.84        | 523.80      | 569.10              |
| Flower Fund               | 53.90                   | 680.00           | 680.00           | 0.00        | 53.90               |
| Thomson Bequest           | 9,900.85                | 523.80           | 0.00             | -523.80     | 9,900.85            |
| Benevolent Fund           | 323.00                  | 0.00             | 0.00             | 0.00        | 323.00              |
| Hospitality Fund          | 349.42                  | 0.00             | 349.42           | 0.00        | 0.00                |
| Community Café Projects   | 5,360.87                | 379.92           | 332.07           | 0.00        | 5,408.72            |
|                           | <u>18,654.73</u>        | <u>26,893.17</u> | <u>29,292.33</u> | <u>0.00</u> | <u>16,255.57</u>    |
| <b>Endowment Funds</b>    | 0.00                    | 0.00             | 0.00             | 0.00        | 0.00                |
| <b>Total Funds</b>        | <u>43,452.62</u>        | <u>86,350.59</u> | <u>84,458.05</u> | <u>0.00</u> | <u>45,345.16</u>    |

**Purpose of Designated Funds**

**Coffee Lounge:** The Trustees have designated the revenue from the Coffee Lounge to be applied to Fabric.

**The Sunday School Fund** is for use of the Sunday School and is administered by the Sunday School Superintendent. Funds accrued are used within the Sunday School and the Superintendent is responsible for these.

**Purposes of Restricted Funds.**

**Community Café -Projects:** was set up to provide community support in a deprived area.

**Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church property.

**Flower Fund:** To provide flowers for display during services of worship.

**Thomson Bequest:** To provide support to fabric repairs. The Bequest is invested in the Church of Scotland Investors Trust Income Fund (873 units) and the income distribution is transferred to Fabric Fund.

**Benevolent Fund:** To provide benevolent support to those in need in the community.

**Hamilton Gilmour and Whitehill Parish Church** SC 011571  
**Notes to Accounts** **At December 31st December 2025**

**3. Analysis of Donation**

|                          | Unrestricted<br>Funds<br>2025 | Restricted<br>Funds<br>2025 | Endowment<br>Funds<br>2025 | Funds<br>Total<br>2025 | Funds<br>Total<br>2024 |
|--------------------------|-------------------------------|-----------------------------|----------------------------|------------------------|------------------------|
| Offerings (Non Gift Aid) | 5,889.09                      | 0.00                        | 0.00                       | 5,889.09               | 6,456.40               |
| Offerings Gift Aid       | 16,774.05                     | 0.00                        | 0.00                       | 16,774.05              | 17,152.60              |
| Open Plate               | 2,196.91                      | 0.00                        | 0.00                       | 2,196.91               | 1,805.21               |
| Gift Day Envelopes       | 0.00                          | 0.00                        | 0.00                       | 0.00                   | 0.00                   |
| Donations From Members   | 170.00                        | 12,385.00                   | 0.00                       | 12,555.00              | 875.00                 |
| Retiral Collections      | 579.00                        | 0.00                        | 0.00                       | 579.00                 | 984.50                 |
| Flowers                  | 0.00                          | 680.00                      | 0.00                       | 680.00                 | 898.33                 |
|                          | <b>25,609.05</b>              | <b>13065.00</b>             | <b>0.00</b>                | <b>38,674.05</b>       | <b>28,172.04</b>       |
| Tax Recovery on Gift Aid | 9,409.06                      | 0.00                        | 0.00                       | 9,409.06               | 6,833.57               |
|                          | <b>35,018.11</b>              | <b>13,065.00</b>            | <b>0.00</b>                | <b>48,083.11</b>       | <b>35,005.61</b>       |

**Analysis of Payments**

|                          |               |             |             |               |               |
|--------------------------|---------------|-------------|-------------|---------------|---------------|
| Cost of Generating Funds | 240.89        | 0.00        | 0.00        | 240.89        | 240.89        |
| Independent Examination  | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          |
| Investment Manager's Fee | 0.00          | 0.00        | 0.00        | 0.00          | 0.00          |
|                          | <b>240.89</b> | <b>0.00</b> | <b>0.00</b> | <b>240.89</b> | <b>240.89</b> |

**Note 4 Charitable Activities**

|                                     |                  |                  |             |                  |                  |
|-------------------------------------|------------------|------------------|-------------|------------------|------------------|
| The Giving to Grow Contribution     | 31,674.00        | 0.00             | 0.00        | 31,674.00        | 31,564.00        |
| Less Transition Funding             | -2,712.00        | 0.00             | 0.00        | -2,712.00        | 2,752.00         |
| Less Endowment                      | 0.00             | 0.00             | 0.00        | 0.00             | 0.00             |
| Less Vacancy Allowance              | 0.00             | 0.00             | 0.00        | 0.00             | -7,141.00        |
| The Giving to Grow Contribution Net | 28,962.00        | 0.00             | 0.00        | 28,962.00        | 21,671.00        |
| Presbytery Dues                     | 924.00           | 0.00             | 0.00        | 924.00           | 1,119.00         |
| Interim Moderator's Expenses        | 157.03           | 0.00             | 0.00        | 157.03           | 1,325.87         |
| Pulpit Supply                       | 4,400.00         | 0.00             | 0.00        | 4,400.00         | 3,602.71         |
| Pulpit Expenses                     | 337.04           | 0.00             | 0.00        | 337.04           | 0.00             |
| Maintenance                         | 0.00             | 1,417.03         | 0.00        | 1,417.03         | 287.05           |
| Repairs                             | 0.00             | 1,750.27         | 0.00        | 1,750.27         | 57.60            |
| Gas                                 | 8,254.47         | 0.00             | 0.00        | 8,254.47         | 6,330.54         |
| Electricity                         | 2,397.63         | 0.00             | 0.00        | 2,397.63         | 2,487.36         |
| Repairs Heat/Light                  | 0.00             | 813.75           | 0.00        | 813.75           | 2,477.00         |
| Insurance                           | 3,639.22         | 0.00             | 0.00        | 3,639.22         | 4,822.02         |
| Building Refurbishment              | 0.00             | 7,518.50         | 0.00        | 7,518.50         | 0.00             |
| Organ & Music                       | 3,825.00         | 13,000.00        | 0.00        | 16,825.00        | 3,700.00         |
| Printing Stationery & Postage       | 0.00             | 218.63           | 0.00        | 218.63           | 484.45           |
| Sunday School                       | 156.35           | 0.00             | 0.00        | 156.35           | 21.83            |
| Coffee Lounge                       | 1,060.73         | 0.00             | 0.00        | 1,060.73         | 699.83           |
| Retiral Offering Disbursement       | 713.50           | 0.00             | 0.00        | 713.50           | 1,464.00         |
| Flowers                             | 0.00             | 680.00           | 0.00        | 680.00           | 923.33           |
| CCLI                                | 97.86            | 0.00             | 0.00        | 97.86            | 96.72            |
| Sound System Repair                 | 0.00             | 0.00             | 0.00        | 0.00             | 0.00             |
| New Internet System                 | 0.00             | 0.00             | 0.00        | 0.00             | 0.00             |
| Rental Internet                     | 0.00             | 752.30           | 0.00        | 752.30           | 655.18           |
| Community Hygiene                   | 0.00             | 0.00             | 0.00        | 0.00             | 0.00             |
| Craft Fund Raising Expenses         | 0.00             | 578.30           | 0.00        | 578.30           | 616.60           |
| Community Café Projects             | 0.00             | 332.07           | 0.00        | 332.07           | 29,643.95        |
| Hospitality                         | 0.00             | 349.42           | 0.00        | 349.42           | 167.12           |
| Cleaner                             | 0.00             | 1,882.06         | 0.00        | 1,882.06         | 1,899.96         |
| Transfer to COSIT Coffee Lounge     | 0.00             | 0.00             | 0.00        | 0.00             | 10,000.00        |
| Transfer to COSIT Gen Cong Purpose  | 0.00             | 0.00             | 0.00        | 0.00             | 10,000.00        |
|                                     | <b>54,924.83</b> | <b>29,292.33</b> | <b>0.00</b> | <b>84,217.16</b> | <b>48,846.00</b> |

|                       |                  |                  |             |                  |                  |
|-----------------------|------------------|------------------|-------------|------------------|------------------|
| <b>Total Payments</b> | <b>55,165.72</b> | <b>29,292.33</b> | <b>0.00</b> | <b>84,458.05</b> | <b>49,086.89</b> |
|-----------------------|------------------|------------------|-------------|------------------|------------------|

**5 Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers stipends and employer's contributions to national insurance, pension, housing and loan fund. Ministers stipends are paid in accordance with the national stipend scale which is related to years of service. In 2025 the minimum stipend was £32,433 rising to £39,856 in the 5th and subsequent years.

| 5 Collections for third parties | 2025          | 2024           |
|---------------------------------|---------------|----------------|
| Unicef                          | 110.00        | 340.00         |
| The Haven                       | 0.00          | 262.00         |
| Water Aid                       | 316.00        | 300.00         |
| Kilbryde Hospice                | 0.00          | 262.00         |
| Defibrillators                  | 0.00          | 300.00         |
| Drop in Centre                  | 134.50        | 0.00           |
| Erskine                         | 153.00        | 0.00           |
|                                 | <u>713.50</u> | <u>1464.00</u> |

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

|                                           | 2025<br>£                | 2024<br>£                |
|-------------------------------------------|--------------------------|--------------------------|
| <b><u>REVENUE ACCOUNT</u></b>             |                          |                          |
| Balance /C/Fwd                            | 61,470.88                | 53,133.49                |
| Income Fund Dividend                      | 3,183.60                 | 3,183.60                 |
| Growth Fund Dividend                      | 2,023.38                 | 2,023.38                 |
| Revenue Account Interest                  | 2,766.34                 | 2,690.75                 |
| Capital Account Interest                  | 0.00                     | 0.00                     |
| Deposit Fund Interest                     | 780.97                   | 916.68                   |
| Admin Cost                                | -320.00                  | -477.02                  |
| Credit Balance                            | <u><u>69,905.17</u></u>  | <u><u>61,470.88</u></u>  |
| <br><b><u>Capital Account</u></b>         |                          |                          |
| Credit Balance at 31 December             | <u><u>135,885.67</u></u> | <u><u>135,885.67</u></u> |
| <br>Total Investments at cost             | <br>205,790.84           | <br>197,356.55           |
| <br><b>Market Values at 31st December</b> |                          |                          |
|                                           | <u>181,215.54</u>        | <u>171,970.56</u>        |
|                                           | <u><u>181,215.54</u></u> | <u><u>171,970.56</u></u> |
| <br>Total Investments at Cost             | <br>205,790.84           | <br>197,356.55           |
| Total Investments at Market Value         | 251,120.71               | 233,441.44               |