

**The Church of Scotland  
Houston and Killellan Kirk**

**ACCOUNTS**

**YEAR TO 31 DECEMBER 2024**

**Congregation No: 140746**

**Scottish Charity No: SC 012822**

**Houston and Killellan Kirk  
Trustees' Report  
Year ended 31 December 2024**

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# **Houston and Killellan Kirk**

## **Trustees' Report**

### **Year ended 31 December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 of 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 effective from 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.

Livestreaming of services have continued during the year and are proving to be of great benefit to members and the wider audience who, for whatever reason, were unable to attend church in person.

Services of worship including Holy Communion services in March and October have been held each Sunday and have also been available online. Services were also held on Christmas Eve and on Christmas Day.

The Sunday Club, Houston Hello, the Wee Blether Group, the Men's Shed, the Meditation Group, the Boys' Brigade, HKK Girls, the Book Club and the Scottish Country Dancing Class and all other groups continued to meet using the Church Halls.

The quarterly Kirk Record was available both in paper form and on the Kirk's website.

## **Achievements and Performance**

The Food bank collection point in the West Halls continued to prove very successful and is now one of the biggest in the Renfrewshire area.

The establishment of the Men's Shed, situated in the West Halls car park, has proved to be particularly successful. The Houston Hello group, which incorporates the former Cameo Club, caters for dementia sufferers and attracts members from the local care homes.

The online services held during the year were well received judging by the weekly viewing figures and by comments from members and visitors.

The ongoing commitment to local, national and overseas charities is particularly encouraging during this period of economic uncertainty.

The ongoing use of Church Suite and Facebook has helped to improve communication to the church members and beyond to the community.

During the year £13,801 (2023 £13,854) was raised by way of retiral offerings and other charitable giving for the causes listed at note 16 on page 19.

# **Houston and Killellan Kirk**

## **Trustees' Report**

### **Year ended 31 December 2024**

## **Financial Review**

2024 has seen an increase in overall reserves of just over £15,000 although this is due mainly to an increase within restricted funds primarily in respect of the Mission Outreach and Legacy Funds.

The General Fund reduced by approximately £2,000 to £92,000, and, while this is the second successive reduction, the position was better than had been initially expected and thanks are due to those who reviewed their level of regular giving during the year in response to the request.

Going forward, the sharing of ministerial costs following the Linkage with Langbank Church will help the General Reserves position.

The appointment of Rev Steven Owens in early 2025 necessitated an upgrade to the manse and, as a result, the Fabric Fund has reduced by £11,000 with further expenditure of circa £5,000 incurred in the first few months of 2025.

## **Investment Policy and Performance**

The church holds no investments. Any funds are held either in bank current accounts or on deposit with Church of Scotland Trustees.

## **Risk Management**

The Trustees recognise that the main financial risks come from a falling church membership and resulting drop in income. As such the Trustees actively seek new Communicant members, encourage young people to join the Sunday Club and Bible Class and other youth organisations associated with the church, and regularly ask members to review their givings to the church.

However, due to a high proportion of our offerings coming from members who give by bank standing order, and by providing an online giving facility via our church website, we have largely managed to mitigate any such loss.

As many people no longer carry cash and rely on online banking facilities to meet their needs, we have provided a cashless terminal for those members who prefer to use that method of giving.

Financial performance is regularly measured against budget, and Session are satisfied that the church will have sufficient resources to carry out its various ministries in 2025.

## **Reserves Policy**

The Charity Trustees have considered the reserves required and have reviewed their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £137,259 of which £45,002 has been designated for the Fabric Fund. The remaining balance of £92,257 represents approximately 6 months expenditure, to meet the general running costs of the church. Although costs are expected to increase in 2025, the Trustees are satisfied that this level of reserves is satisfactory to meet any such increase.

The church also held £138,834 of restricted funds, which have been provided for the purposes specified in Note 15 on page 18.

**Houston and Killellan Kirk**  
**Trustees' Report**  
**Year ended 31 December 2024**

**Structure, Governance and Management**

The Church is a registered charity, number SC012822, is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are elders of the church and other selected 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 Unitary Deed of the Constitution of the Church of Scotland was adopted on 24<sup>th</sup> April 2012.

The Kirk Session, chaired by the minister, is responsible for spiritual affairs within the church, and meets four times a year. Certain responsibilities are delegated to the Finance Team and Property Team as appropriate.

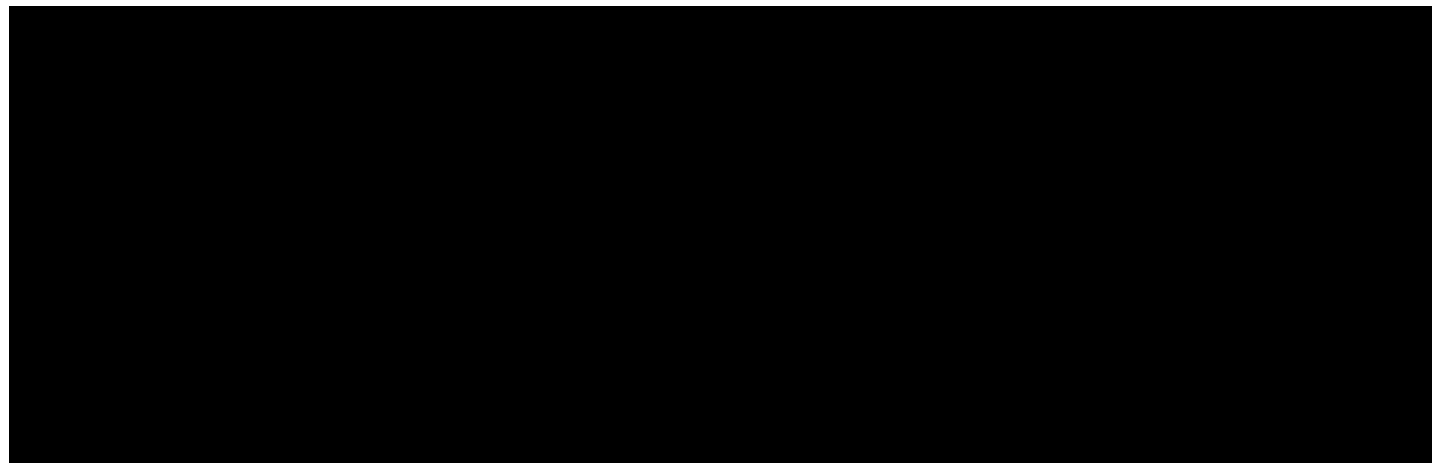
██████████ left the office of minister on 25 January 2024. Following Gary's departure, ██████████  
██████████ was appointed as Interim Moderator and Locum.

Houston & Killellan Kirk was formally linked with Langbank Church on August 6<sup>th</sup> 2024, and ██████████  
██████████ was inducted as minister of the linked churches on 21<sup>st</sup> January 2025.

**Houston and Killellan Kirk  
Trustees' Report  
Year ended 31 December 2024**

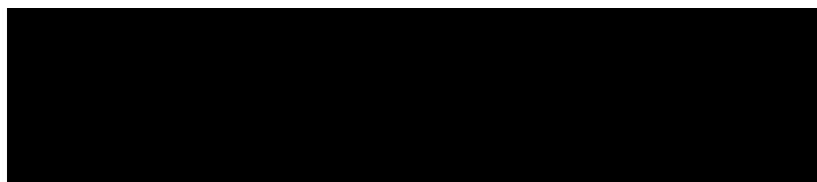
**Reference and Administrative Information**

**(ELDERS & TRUSTEES)**



**Principal Office-bearers**

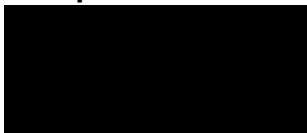
Minister:  
Interim Moderator:  
Session Clerk:  
Church Treasurer:  
Depute Session Clerk



**Principal Office**

Houston & Killellan Kirk  
Kirk Road,  
Houston PA6 7HN  
Charity No:- SC012822

**Independent Examiner**



**Bankers**

Clydesdale Bank Plc (Virgin Money)  
Dunn Square Branch  
1 Causeyside Street,  
Paisley PA1 1UW

**Houston and Killellan Kirk**  
**Trustees' Report**  
**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 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 effective from 1 January 2019. 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,



**Date: 2 June 2025**

# Houston and Killellan Kirk

## Statement of Financial Activities

<u>Year ended 31 December 2024</u>	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>Income and endowments from:</b>									
Donations and legacies	1	148,751	34,568	-	183,319	160,355	17,714	-	171,069
Charitable activities	2	1,110	31,923	-	33,033	950	28,287	-	29,237
Other trading activities	3	10,982	-	-	10,982	-	-	-	-
Investment Income	4	9,147	1,496	-	10,643	6,553	1,997	-	8,550
Other	5	-	-	-	-	-	-	-	-
<b>Total income</b>		<u>169,990</u>	<u>67,987</u>	<u>-</u>	<u>237,977</u>	<u>167,858</u>	<u>40,998</u>	<u>-</u>	<u>208,856</u>
<b>Expenditure on:</b>									
Raising funds	6								
Charitable activities		-	-	-	-	226	-	-	226
Other		183,877	38,695	-	222,572	179,531	34,759	-	214,290
<b>Total expenditure</b>		<u>183,877</u>	<u>38,695</u>	<u>-</u>	<u>222,572</u>	<u>179,757</u>	<u>34,759</u>	<u>-</u>	<u>214,516</u>
<b>Net income/(expenditure) before gains and losses on investments</b>		<u>(13,887)</u>	<u>29,292</u>	<u>-</u>	<u>15,405</u>	<u>(11,899)</u>	<u>6,239</u>	<u>-</u>	<u>(5,660)</u>
Net gains/(losses) on investments		-	-	-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<u>(13,887)</u>	<u>29,292</u>	<u>-</u>	<u>15,405</u>	<u>(11,899)</u>	<u>6,239</u>	<u>-</u>	<u>(5,660)</u>
Transfers between Funds		-	-	-	-	(2)	2	-	-
<b>Net movement in funds</b>		<u>(13,887)</u>	<u>29,292</u>	<u>-</u>	<u>15,405</u>	<u>(11,901)</u>	<u>6,241</u>	<u>-</u>	<u>(5,660)</u>
<b>Reconciliation of funds:</b>									
Total funds brought forward		<u>151,146</u>	<u>109,542</u>	<u>-</u>	<u>260,688</u>	<u>163,047</u>	<u>103,301</u>	<u>-</u>	<u>266,348</u>
<b>Total funds carried forward</b>		<u>137,259</u>	<u>138,834</u>	<u>-</u>	<u>276,093</u>	<u>151,146</u>	<u>109,542</u>	<u>-</u>	<u>260,688</u>

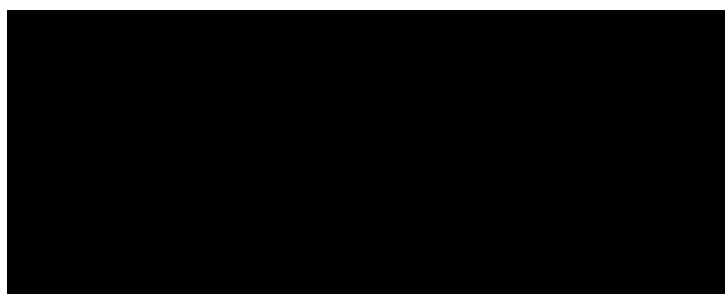


# Houston and Killellan Kirk

## Balance Sheet

As at 31 December 2024

		Total Funds 2024	Prior Year 2023
	<u>Note</u>		
<b>Fixed Assets:</b>			
Tangible assets	9	-	-
Investments	10	-	-
<b>Total Fixed Assets</b>		-	-
<b>Current Assets</b>			
Debtors	11	13,677	23,825
Cash at bank and in hand		262,893	240,636
<b>Total Current Assets</b>		276,570	264,461
<b>Liabilities</b>			
Creditors falling due within one year	12	(477)	(3,773)
<b>Net Current Assets</b>		276,093	260,688
Creditors falling due after more than one year		-	-
<b>Net Assets</b>		276,093	260,688
<b>The funds of the charity:</b>			
Endowment funds	15	-	-
Restricted income funds		138,834	109,542
Unrestricted income funds		137,259	151,146
<b>Total charity funds</b>	15	276,093	260,688



## **Houston and Killellan Kirk**

### **Year ended 31 December 2024**

#### **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) effective from 1 January 2019 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)

#### **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 there from 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.

#### **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.

## **Houston and Killellan Kirk**

### **Year ended 31 December 2024**

All tangible fixed assets costing in excess of £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment	10 years
Motor vehicles	5 years

#### **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.

#### **Taxation**

Houston and Killellan Kirk 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.

# Houston and Killellan Kirk

## Notes forming part of the financial statements

For the year ended 31 December 2024	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>Income</b>								
<b>1. Donations and Legacies</b>								
Offerings	126,032	-	-	126,032	126,163	-	-	126,163
Tax recovered on Gift Aid	19,487	2,207	-	21,694	23,872	-	-	23,872
Legacies	-	20,000	-	20,000	-	-	-	-
Other Donations	3,232	12,361	-	15,593	10,320	10,714	-	10,714
	<u>148,751</u>	<u>34,568</u>	<u>-</u>	<u>183,319</u>	<u>160,355</u>	<u>10,714</u>	<u>-</u>	<u>171,069</u>
<b>2. Income from charitable activities</b>								
Weddings, Funerals	1,110	-	-	1,110	950	-	-	950
Other Fundraising Events	-	31,923	-	31,923	-	28,827	-	28,827
Concerts	-	-	-	-	-	-	-	-
	<u>1,110</u>	<u>31,923</u>	<u>-</u>	<u>33,033</u>	<u>950</u>	<u>28,827</u>	<u>-</u>	<u>29,237</u>
<b>3. Income from other trading activities</b>								
Rent Received	<u>10,982</u>	<u>-</u>	<u>-</u>	<u>10,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>10,982</u>	<u>-</u>	<u>-</u>	<u>10,982</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>4. Investment Income</b>								
Dividends received	-	-	-	-	-	-	-	-
Deposit interest	<u>9,147</u>	<u>1,496</u>	<u>-</u>	<u>10,643</u>	<u>6,553</u>	<u>1,997</u>	<u>-</u>	<u>8,550</u>
	<u>9,147</u>	<u>1,496</u>	<u>-</u>	<u>10,643</u>	<u>6,553</u>	<u>1,997</u>	<u>-</u>	<u>8,550</u>
<b>5. Other Income</b>								
Receipts from General Trustees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>169,990</u>	<u>67,987</u>	<u>-</u>	<u>237,977</u>	<u>167,858</u>	<u>40,998</u>	<u>-</u>	<u>208,856</u>

# Houston and Killellan Kirk

## Notes forming part of the financial statements

For the year ended 31 December 2024	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024	Unrestricted Funds 2023 £	Restricted Fund 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>6. Analysis of Expenditure</b>								
<u>Raising Funds</u>								
Investment Manager's Fees	-	-	-	-	-	-	-	-
Offering Envelopes	-	-	-	-	203	-	-	203
	-	-	-	-	203	-	-	203
<u>Charitable Activities</u>								
Ministries & Mission Allocation	73,861	-	-	73,861	90,548	-	-	90,548
Presbytery Dues	3,929	-	-	3,929	1,075	-	-	1,075
Voluntary Additional Stipend	-	-	-	-	-	-	-	-
Minister's Expenses	2,307	-	-	2,307	1,271	-	-	1,271
Ministerial Assistance	-	-	-	-	-	-	-	-
Pulpit Supply	9,885	-	-	9,885	-	-	-	-
Other salary costs	24,494	10,122	-	34,616	18,675	15,994	-	34,669
Fabric Repairs & Maintenance	28,506	9,760	-	38,266	6,955	-	-	6,955
Council Tax	365	-	-	365	3,440	-	-	3,440
Other Building Costs	17,924	-	-	17,924	35,058	-	-	35,058
Church Office Expenses	2,844	-	-	2,844	7,828	-	-	7,828
Organ & Music	3,028	-	-	3,028	1,270	-	-	1,270
Other Expenses	16,734	18,813	-	35,547	963	13,664	-	14,627
	183,877	38,695	-	222,572	167,083	29,658	-	196,741
<b>Total</b>	<b>183,877</b>	<b>38,695</b>	<b>-</b>	<b>222,572</b>	<b>167,286</b>	<b>29,658</b>	<b>-</b>	<b>196,944</b>

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.

**Notes forming part of the financial statements  
for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>7. Staff costs and numbers</b>		
Salaries and pension costs	34,616	34,669
Social security costs	-	-
Total	<u>34,616</u>	<u>34,669</u>

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

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Family/community support	1	1
Administration	1	1
Music staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u>4</u>	<u>4</u>

No employee had employee benefits in excess of £50,000 (2026 nil)

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.

**8. Trustee Remuneration and Related Party Transactions**

During the year, 1 trustee received reimbursement of expenses incurred totalling £2,307. This was paid in respect of travel expenses to our minister. Council tax on the manse, amounting to £365 was also paid on behalf of the minister.

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

Notes forming part of the financial statements  
for the year ended 31 December 2024

9. Tangible Fixed Assets

	Buildings	Office Equipment	Total
<b>Cost</b>			
At 1 January 2024	-	-	-
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	-	-	-
<b>Accumulated Depreciation</b>			
At 1 January 2024	-	-	-
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31 December 2024	-	-	-
<b>Net Book Value</b>			
At 31 December 2024	-	-	-
At 31 December 2023	-	-	-

**Notes forming part of the financial statements  
for the year ended 31 December 2024**

**10. Investments**

	2024	2023
	£	£
Market value at 31 December 2023	-	-
Unrealised gain / (loss) on investments	-	-
Market value at 31 December 2024	-	-
Investments at cost	-	-

No investments are held:

**11. Debtors**

	2024	2023
	£	£
Gift Aid Tax Refund Due	13,677	23,825
Other	-	-
	13,677	23,825

**12. Creditors**

	2024	2023
	£	£
Accruals	477	3,773
Other	-	-
	477	3,773

**13. Analysis of Net Assets Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	144,310	51,047	81,213	-	276,570
Current Liabilities	(477)	-	-	-	(477)
<b>Net assets at 31 Dec 2024</b>	143,833	51,047	81,213	-	276,093

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	-	-	-	-	-
Investments	-	-	-	-	-
Current Assets	97,509	56,611	110,341	-	£364,461
Current Liabilities	(2,974)	-	(799)	-	(3,773)
<b>Net assets at 31 Dec 2023</b>	94,535	56,611	109,542	-	260,688



## Notes forming part of the financial statements

### for the year ended 31 December 2024

#### 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.

#### 15. Movements in Funds

	1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	31 December 2024 £
<b>Endowment funds</b>	-	-	-	-	-
	-	-	-	-	-
<b>Restricted funds</b>					
Flower Fund	567	60	(244)	-	383
Session fund	7	-	-	-	7
Legacy Fund	42,846	20,000	(9,760)	-	53,086
Mwandi Fund	2,492	6,128	(5,196)	-	3,424
New building Fund	30,973	-	-	-	30,973
150 <sup>th</sup> Anniversary Fund	-	2,624	(1,105)	-	1,519
Local Mission Fund	32,657	39,175	(22,390)	-	49,442
	109,542	67,987	(38,695)	-	138,834
<b>Unrestricted funds</b>					
Designated Fabric Fund	56,611	3,994	(15,603)	-	45,002
General Fund	94,535	165,996	(168,274)	-	92,257
	151,146	169,990	(183,877)	-	137,259
<b>Total funds</b>	260,688	237,977	(227,764)	-	276,093
	1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	31 December 2023 £
<b>Endowment funds</b>	-	-	-	-	-
	-	-	-	-	-
<b>Restricted funds</b>					
Flower Fund	958	20	(411)	-	567
Session Fund	7	-	-	-	7
Legacy Fund	42,846	-	-	-	42,846
Mwandi Fund	2,190	3,001	(2,699)	-	2,492
New Building Fund	29,852	1,119	-	2	30,973
Local Mission Fund	27,448	36,858	(31,649)	-	32,657
	103,301	40,988	(34,759)	2	109,542
<b>Unrestricted funds</b>					
Designated Fabric Fund	55,254	2,106	(750)	1	56,611
General Fund	107,793	165,752	(179,007)	(3)	94,535
	163,047	167,858	(179,757)	(2)	151,146
<b>Total funds</b>	266,348	208,856	(214,516)	-	260,688

### Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Session Fund: This is a fund designated for the use of the Kirk Session.

Legacy Fund: This Fund is restricted within the terms of the legacy bequest

Mwandi fund: This is a fund to assist our missionary partners by providing specific items for their local community in Mwandi, Zambia.

New Building Fund: This is a fund to assist with the cost of building the Killellan Halls  
This fund is now closed to further donations as the building is now complete.

Local Mission Fund: Fund: This is a fund to assist with the provision of resources for local mission and outreach projects.

### Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church properties.

General Fund: The Trustees have set aside funds for the general purposes of the church.

<b>16. Collections for Third Parties</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>St Vincent's Hospice</b>	1,608	1,648
<b>Mwandi Milk Project</b>	608	648
<b>Mission Partners-Mwandi</b>	5,196	4,614
<b>Erskine Hospital</b>	335	405
<b>SSAFA</b>	335	405
<b>Christian Aid</b>	4,661	5,486
<b>Huntingdons Scotland</b>	608	648
<b>D.E.C. Middle East Appeal</b>	450	-
	<hr/> 13,801	<hr/> 13,854

## APPENDIX

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

	2024 £	2023 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	-	-
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	245,897	221,405
<b><u>TEMPORARY ACCOUNT</u></b>		
Debit Balance at 31 December (note 1)	-	618

#### *Notes*

- 1. The debit balance on Temporary Account relates to monies due to the General Trustees by our congregation and would be recouped from property sale proceeds in due course.*