

Kilwinning Evangelical Church
2024

	<u>2024</u>	<u>2025</u>
<u>Bank and cash in hand</u>		
Opening Balance	26,508.88	40,099.67
Loss/Surplus for year	13,590.79	8,105.36
Closing Balance	40,099.67	31,994.31

Neil Andrew (Treasurer) 8/3/26 Date

AUDITOR'S REPORT

The audit has been carried out in accordance with the Charities and Trustee Investment (Scotland) Act 2005 & the Charities Accounts (Scotland) Regulations 2006.

We have examined the financial statements of Kilwinning Evangelical Church. In our opinion the financial statements give a true and fair view of the state of the congregation's affairs at 31st December 2025 and of the surplus/deficit for the year ending 31st December 2025.

Auditor's

Neil A. Andrew Signature 08/03/26 Date

NEIL ANDREW Print Name

Myra Smith Signature 8/3/26 Date

MYRA SMITH. Print Name

NOTES ON ACCOUNTING

- 1) The accounts are prepared on a cash basis. All outstanding monies are settled within this account.
- 2) The congregation's policy on fabric repairs and maintenance is that it all comes from the General account.
- 3) The congregation owns the church which is vested in local trustees.
- 4) All funds are unrestricted.

Approved by the Trustees and signed on their behalf

Grant Stewart 8/3/26 Date
Mr Stewart 8/3/26 Date
Jr PA 8/3/26 Date