

The Church of Scotland
Kenmure Parish Church of Scotland
Bishopbriggs

ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2025



Congregation No: 160838
Scottish Charity No: SC012329

Kenmure Parish Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

The Trustees present the annual report and accounts for Kenmure Parish Church of Scotland for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name: Kenmure Parish Church of Scotland

Charity Registration Number: SC012329

Congregation Reference No: 160838

Contact Address: Viewfield Road
Bishopbriggs
Glasgow
G64 2AF

Trustees

The following Trustees served during the period 1 January 2025 to 22 March 2026 (date of signing of accounts):

As members of the Kirk Session:

Rev B Sinclair (to 26/2/26)	Rev R McDonald (from 26/2/26)	Mrs A Allan
Mr P Allan	Mr J Anderson *	Mr E Forrester (to 23/4/25)
Mrs J Hepburn (to 19/3/25)	Mr D Jeffrey *	Mr B Keith *
Mr E Macleod *	Mrs F McCormack (to 26/2/26)	Mr D Munro *
██████████	Mr G Reid	Mrs S Reid
Mrs M Russell	Mr D Stevenson	

As members of the Congregational Board:

Mrs M Campbell	Mrs J Duffy (to 3/3/25)	Mr S Kinvig
Mr H Lamond (from 6/4/25)	Mr I Macleod (to 6/4/25)	Mrs J Macleod
Miss B Russell (from 6/4/25)	Mrs E Wales	Miss A Young (to 14/1/25)

Six members of the Kirk Session also serve on the Congregational Board. These elders each serve for a period of three years, with new elders being appointed to serve each year as required. Elders may choose to serve for more than one three year period. (* Denotes those elders currently serving on the Board).

Principal Office-bearers

Minister: Vacant

Interim Moderator: Rev Bruce H Sinclair, BA, BD (to 26/2/26)
Rev Rhona E McDonald (from 26/2/26)

Session Clerks: Mr Phillip Allan & Mrs Anielia Allan (to 25/6/25)
Mr David Munro ██████████ (from 25/6/25)

Clerk to the Board: Mr John Anderson

Church Treasurer: Mr Ewen Macleod, BAcc, CA

**Kenmure Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2025**

Independent Examiner

Helen White
The Old Manse
11 Erngath Road
Bo'ness
EH51 9DP

Bankers

Bank of Scotland
The Direct Business Bank
PO Box 17235
Edinburgh
EH11 1YH

and

Royal Bank of Scotland
116 Cowgate
Kirkintilloch
Glasgow
G66 1JX

Kenmure Parish Church of Scotland

Trustees' Annual Report (cont)

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Interim Moderator is appointed by Presbytery in the circumstances of a vacancy and is also a member of the Kirk Session. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. In addition, six members of the Kirk Session also serve on the Board.

Organisational Structure

The Congregational Board is chaired by the minister and meets as appropriate, but at least six times in a year. The Kirk Session, which meets at least six times a year, is responsible for spiritual affairs within the Church.

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.

The Church meets for worship on Sundays at 11.00am and continues to broadcast services online, for those unable to attend, and these are available on YouTube. Younger children attend the First Sunday Club and participate in part of the morning service in addition to receiving teaching more appropriate to their age. The Church holds a well-attended monthly praise evening featuring an eclectic mix of worship music appealing to all ages. There is also a prayer fellowship, a long-established Guild and a Girls' Brigade Company. Other groups connected with the Church include an Adult Bible Class and a Toddlers' group.

The Church has had a ministerial vacancy since June 2020 and has been well served during the period of this report by the Rev Bruce Sinclair and the Rev Rhona McDonald as Interim Moderators. In January 2026 the Church voted to become part of a linked charge with the neighbouring parish of Cadder. The linkage was finalised in February 2026 and the process of calling a minister will now begin.

Kenmure Parish Church of Scotland

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

As at 31 December, the Church roll stood at 114, down 10 on 2024. Despite the ministerial uncertainty, the Church has maintained a total attendance of around 50 at Sunday services. The Girls' Brigade have around 10 members aged 5 to 17, First Sunday Club has around 10 members and the Guild currently has around 15 members.

The Kirk Session has been actively reviewing worship and has gradually introduced new worship music to its services, using a small, but enthusiastic, praise band. Prayer is paramount in our worship, and a time is set aside before and after Sunday services to allow for group or individual prayer.

Kenmure has a chaplaincy role in a local primary school, participating in at least three assemblies per year. The Church helps to run a weekly Christian club for primary 4 to 7 children and a Church member regularly attends Parent Council meetings.

Kenmure is a Fair Trade Church and is registered with Torch Trust as a Sight Loss Friendly Church, focusing on assisting members and visitors who have impaired sight. The Church is an active participant in Christian Aid Week and gives liberally to a number of local, national and international charities, in particular the Luwero Community Project in Uganda. The Church will also consider support of other local or international charities who share its objectives, to a maximum value approved by the members at its annual meeting.

While there are undoubted challenges for the Church of Scotland at all levels, local and national, we feel that we are well placed to further our work from our strong spiritual and financial base.

Financial Review

Total receipts were around £1,000 higher than 2024, although congregational donations fell by around £8,000. This was compensated for by increases in other income sources such as manse rental and pulpit supply reclaims.

The Church continues to benefit from members giving regularly by way of Gift Aid, with a total tax recovery of around £10,800 in 2025. More importantly, the Church continues to benefit from members who donate by way of standing order, thereby providing a steady stream of income. It is to be hoped that more members sign up to this, as well as existing members reviewing the amount of their standing orders.

Total payments increased by around £2,000, with the main movements being in Giving to Grow and maintenance costs. Giving to Grow costs increased by £14,000, primarily due to the loss of the vacancy allowance. Maintenance expenditure fell by almost £12,000 with 2024 having included toilet refurbishment costs of £8,750.

The overall result saw reserves increase by around £10,000 in 2025, leaving a year end figure of around £122,000.

Kenmure Parish Church of Scotland

Trustees' Annual Report (cont)

Year ended 31 December 2025

Reserves Policy

The General Fund reserve is normally held at a level which will see it through twelve months without the need to transfer funds from other accounts. A decision on the appropriate level is made at the beginning of each year once the budget has been agreed, with the current level representing 9 months of ordinary expenditure.

The Fabric Fund continues to benefit from manse rental income and the fund balance held is planned to be sufficient to cover routine maintenance costs and required one-off fabric projects.

The Education Fund primarily exists to fund the planned employment of a Development & Family Worker, replacing the original Youth Worker position. The Church has experienced difficulty in filling this new position and, with no expenditure during 2025, the fund continued to grow despite contributions slowing.

The Social Fund is generally disbursed as fund raising events are completed and usually has only a small balance.

The Guild Fund exists to fund the activities of the Guild and to facilitate the donation of funds to deserving causes.

The Youth Fund exists to fund the activities of the Youth Group which are mainly educational pursuits.

The BB Fund was set up in 2022 to receive a donation of funds from the Boys' Brigade company which has ceased to operate. A decision on the future use of this fund will be taken in due course.

The Toddlers' Fund exists to fund the activities of the Toddlers' Group which meets on a weekly basis during term time.

The Church also held £877 (2024 £921) of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The trustees 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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,



David Munro

Joint Session Clerk

22 March 2026

Kenmure Parish Church of Scotland SC012329

Independent Examiner's Report to the Trustees of Kenmure Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 11.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

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 Regulations).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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 9 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.

Helen White

Helen White, C.A.

Institute of Chartered Accountants of Scotland

11 Erngath Road, Bo'ness EH51 9DP

22 March 2026

Kenmure Parish Church of Scotland

Receipts and Payments Account

<u>Year ended 31 December 2025</u>	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<u>Receipts</u>							
Donations	3	63,934	760	64,694	71,083	568	71,651
Legacies		1,000	0	1,000	0	0	0
Activities for generating funds		205	0	205	1,540	0	1,540
Bank & Deposit interest		3,803	0	3,803	4,146	0	4,146
		68,942	760	69,702	76,769	568	77,337
Rental of premises - Church halls		1,930	0	1,930	1,950	0	1,950
Rental of premises - Manse		8,820	0	8,820	4,125	0	4,125
Other receipts	4	4,340	0	4,340	271	0	271
<u>Total Receipts</u>		84,032	760	84,792	83,115	568	83,683
<u>Payments</u>	5						
Costs of generating funds		116	0	116	104	0	104
Charitable activities		73,253	804	74,057	71,710	552	72,262
Governance costs		360	0	360	0	0	0
<u>Total Payments</u>		73,729	804	74,533	71,814	552	72,366
Excess of Receipts over Payments for the year before transfers		10,303	-44	10,259	11,301	16	11,317
Transfers between funds		0	0	0	0	0	0
Excess of Receipts over Payments for the year		10,303	-44	10,259	11,301	16	11,317

Kenmure Parish Church of Scotland

Statement of Balances

<u>At 31 December 2025</u>	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<u>Bank & Deposit Balances</u>					
Balances brought forward		111,124	921	112,045	100,728
Movement in year:					
Excess of Receipts over Payments for the year		10,303	-44	10,259	11,317
Balances carried forward	2	<u>121,427</u>	<u>877</u>	<u>122,304</u>	<u>112,045</u>

Additional Information:

Assets

Gift Aid Receivable & Other Debtors	<u>2,721</u>	<u>0</u>	<u>2,721</u>	<u>2,306</u>
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Liabilities

Accruals	<u>3,487</u>	<u>0</u>	<u>3,487</u>	<u>2,682</u>
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The accounts were approved by the Kirk Session and Congregational Board on 22 March 2026.
For and on behalf of the Kirk Session and Congregational Board

David Munro



Ewen Macleod



Kenmure Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Restricted funds					
Flower Fund	921	760	-804	0	877
	921	760	-804	0	877
Unrestricted funds					
Designated Fabric Fund	21,921	10,850	-4,000	0	28,771
Designated Education Fund	35,996	1,436	0	0	37,432
Designated Social Fund	145	0	0	0	145
Designated Guild Fund	2,140	792	-2,403	0	529
Designated Youth Fund	42	62	-6	0	98
Designated BB Fund	2,711	0	0	0	2,711
Designated Toddlers' Fund	0	1,367	-346	0	1,021
Unrestricted General Fund	48,169	69,525	-66,974	0	50,720
	111,124	84,032	-73,729	0	121,427
Total funds	112,045	84,792	-74,533	0	122,304

Purposes of Restricted Funds

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

Purposes of Unrestricted Funds

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

Education Fund: The Trustees have set aside funds for the employment of a Development & Family Worker and ongoing educational and training needs of office bearers and helpers.

Social Fund: The Trustees run this fund for the social activities of the Church, the main purpose of which is to disburse surpluses to deserving causes.

Guild Fund: The Trustees are responsible for the Guild, whose appointed office bearers have day to day control of this fund.

Youth Fund: The Trustees are responsible for the Youth Group, whose appointed office bearers have day to day control of this fund.

BB Fund: The Trustees received these funds from the Boys' Brigade company which has ceased to operate. A decision on the future use of these funds will be taken in due course.

Toddlers' Fund: The Trustees are responsible for the Toddlers' Group, whose appointed office bearers have day to day control of this fund.

General Fund: This fund is used for the expenses in day to day running of the Church.

Kenmure Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
3 Analysis of Donations						
Gift Aid Donations	34,568	0	34,568	40,749	0	40,749
Tax recovered on Gift Aid	10,787	0	10,787	12,535	0	12,535
Freewill Offerings	5,805	0	5,805	6,047	0	6,047
Ordinary Offerings (Open Plate)	10,198	0	10,198	10,253	0	10,253
Other Offerings, Donations etc (note 9)	2,576	760	3,336	1,499	568	2,067
	63,934	760	64,694	71,083	568	71,651
4 Analysis of Other Receipts						
Bank charges refund	0	0	0	271	0	271
Utility refunds	28	0	28	0	0	0
Minister's travel refund	112	0	112	0	0	0
Pulpit supply reclaims	3,200	0	3,200	0	0	0
Sale of organ pipes	1,000	0	1,000	0	0	0
	4,340	0	4,340	271	0	271
5 Analysis of Payments						
Costs of Generating Funds						
Investment Manager's Fees	0	0	0	0	0	0
Offering Envelopes	116	0	116	104	0	104
	116	0	116	104	0	104
Charitable Activities						
Giving to Grow	40,834	0	40,834	26,783	0	26,783
Ministerial Expenses	176	0	176	869	0	869
Presbytery Dues	2,327	0	2,327	3,664	0	3,664
Youth Work	6	0	6	150	0	150
Pulpit Supply	3,800	0	3,800	1,300	0	1,300
Other Salary Costs	584	0	584	2,548	0	2,548
Fabric Repairs & Maintenance	2,941	0	2,941	14,606	0	14,606
Council Tax	0	0	0	0	0	0
Insurance	2,836	0	2,836	2,566	0	2,566
Heat & Light	5,034	0	5,034	5,007	0	5,007
Cleaning & Kitchen	4,405	0	4,405	4,901	0	4,901
Outreach	842	0	842	839	0	839
Organ & Music	771	0	771	527	0	527
Printing & Stationery	7	0	7	50	0	50
Donations	5,450	0	5,450	6,004	0	6,004
Other Expenses	3,240	804	4,044	1,896	552	2,448
	73,253	804	74,057	71,710	552	72,262
Governance Costs						
Independent Examiner's Fee	360	0	360	0	0	0
	360	0	360	0	0	0
Total	73,729	804	74,533	71,814	552	72,366

Kenmure Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2025

6 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of travel expenses totalling £98 (2024 - £41).
No remuneration was paid to any trustee.

7 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 for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

8 Collections for Third Parties

	2025	2024
	£	£
Lodging House Mission	30	60
Tearfund	0	519
Christian Aid	603	1,008
Harvest for the Hungry	680	725
Luwero Community Projects	245	850
Scripture Union Scotland	0	700
Compassion UK	0	310
	1,558	4,172

9 Other Offerings, Donations etc

	2025	2024
	£	£
Congregational donations	0	0
Funerals	150	100
Other donations	3,186	1,967
	3,336	2,067