



The Church of Scotland



KINGSHILL PARISH CHURCH

Trustees Report and Financial Statements

Year Ended 31 December 2025

Congregation No. 311910

Scottish Charity No. SC009462

Kingshill 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 page 14 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 published on 16 July 2014.

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.

As a Parish Church in the Church of Scotland, we operate from two buildings, Trinity Church in Westhill and Skene Kirk in Kirkton of Skene. We share our building in Westhill with our friends, the local Roman Catholic Church. Trinity Church is also home to a number of non-Church community organisations.

As Moderator of the Kirk Session, the Minister is assisted by other office bearers and leaders of Church organisations in the completion of this report which covers our objectives, activities, achievements and performance.

A summary of the values that are important to us.

Our desire is to be

- strongly and deeply rooted in our faith, with the help of God's grace and the Holy Spirit
- committed to caring for creation,
- reaching out and reflecting the love of God the Father into our community and the wider world; and
- sharing the gospel of Jesus Christ with every generation.

We do this by seeking to listen to God and to encourage one another as we journey together.



Achievements and Performance

The past year at Kingshill Parish has been as busy as ever and has involved several important changes. The year began during a period of vacancy after the demission of our former minister, Rev. Stella Campbell (now McBurnie) in 2024. Our interim moderator, Rev. Jonny Clipston, as well as our Locum Minister, Rev. Mark Rodgers, were absolutely essential as we navigated this time of considerable uncertainty and change. And, though the strain placed on the ministry team during this time was considerable, they nevertheless served faithfully to ensure the smooth running of operations until the election of the new minister.

Having elected a nominating committee and advertised the vacancy towards the end of 2024, a candidate for our new minister was identified at the beginning of 2025. Members of the nominating committee travelled to hear him preach on three separate occasions, and following a successful interview in April, introduced him to the congregation in May as our Sole Nominee. Having secured a positive vote from the congregation, Rev. Dr. Daniel Spencer was officially inducted to the charge of Kingshill Parish Church at the end of June.

In terms of building works, the office space for the ministry team at Trinity was completed. Solar panels were installed at both Trinity and the manse, and routine works were undertaken at all our buildings over the course of the year. One area of ongoing concern is roofing: late in the year we discovered that Skene Kirk is likely to require substantial roof works, and Trinity has seen repeated failed attempts to curb small roof leakages. Generally, however, all our buildings are in a good state of repair. Near the end of the year, works were completed on the new back door and security system, and future projects at Skene Kirk are currently being discussed by the Skene Kirk Utilisation Group.

As in previous years, our Pastoral Team has seen a few members step back but is continuing the good work of visiting those who are less able to attend services. Afternoon Tea services at Trinity and Kingswells continue to be popular and the Nosh and Natter in Kingswells is always well attended. Hope Café providing peer support for those suffering from grief and other loss continues to meet once a month, as does the 'Warm Wednesdays' group which provides lunch each month. Services at Pitcairn Lodge and Blackhills Court continue to be held monthly, as do smaller services in Blackburn and Kingswells on a Tuesday night.

This year we enjoyed special Ecumenical Services during Lent and Holy Week, a celebration of Harvest, a packed Remembrance Service attended by all the Uniformed Organisations, and many Christmas services, including a Christmas Memorial Service held in partnership with Berriedale Funeral Home for those who had been bereaved during the year. Holiday Bible Club, held in partnership with (and at) Westhill Community Church, was yet again a smashing success, as we welcomed well over 50 young people and their families over the course of the week.

Work continues with the young men seeking asylum who are based at the Hilton Hotel. Even more than in past years, there has been extra pressure on the provision of clothes, shoes and luggage as new residents quickly take the place of old ones, but our team of volunteers has remained exceptional. The Conversation Hub on Wednesdays has seen steady numbers and provided an opportunity for the men to seek additional help with their asylum claims. Due to the influx of predominately Christian Ethiopian and Eritrean refugees, we have been diligent in providing those who are interested with Bibles in their preferred language.

Worship and Pastoral Care

Continuing on from our time of vacancy, Sunday services throughout the year alternated each month between Trinity and Skene. This is, however, currently under review, and there is likely to be a change to worship patterns in the early months of 2026. We continue to provide an online option and we know that those who watch online very much appreciate being part of worship.

We have continued publishing our monthly service sheets, including Bible readings and prayers, and have continued to provide a weekly email update to our members. Additionally, we produced a quarterly newsletter. In the year to come the service sheets and the newsletter will be combined. A new website has been developed, as the old provider was no longer supported. Our social media presence has been revamped as well.

Our Pastoral Care team visited many homes during the year, together with the ministry team undertaking hospital visits. Hope Café, a grief support group, met once a month at Trinity Church and we welcomed new attendees. Warm Wednesdays moved to a monthly gathering for soup and sandwiches. These opportunities to be together and support one another are much appreciated.

This fall, we were delighted by the opportunity to pilot 'Bubble Church' at Kingshill beginning in 2026. Equipment has been purchased, and training is underway. It is felt that this will help inspire the younger generations to come along to church, especially as the past few years have seen the reduction in our membership, particularly through deaths.

Staffing/Volunteers

Once more, a big thanks goes to all our staff members, convenors and volunteers. There is a huge amount of work that goes on to ensure we are able to function as a Church, but also in our outreach work in the community and our schools' work.

Strategic Planning

With the new minister in post, the church has been enabled to focus on a number of other priorities. The Skene Kirk Utilisation group has been exploring ways to guarantee the future of Skene Kirk. The group is small, but enthusiastic, and met a number of times throughout the year. Vital to this end was a 'Town Hall' meeting held at the beginning of October, which helped to generate various ideas from the general public.

Since the arrival of the new minister, there has been an increased focus on discipleship and growing young. Reports coming out of England and Wales that younger generations are increasingly interested in faith matters have proved encouraging, and the congregation has been encouraged to ensure that our church be found attractive to young seekers. In addition to initiatives like Bubble Church, Rev. Daniel has stressed the importance of solid biblical and theological grounding, which is part and parcel of the rootedness younger generations are looking for and find wanting in many facets of contemporary life.

Children and Young People

With Messy Church having run its course, an opportunity for a new family style service was sought. This was found in a Church of England initiative, 'Bubble Church', which Kingshill have been approved to pilot. We look forward to the relationships we will establish, build, and rekindle through this initiative, beginning in early 2026.

Skene Club has continued to run from the end of September to the beginning of March. The club has been well supported with an average of around 30 of Skene School's Primary 1 to Primary 7 aged children attending each Thursday night for an hour of noisy, sweet-fuelled fun.

The Boys' and Girls' Brigades ran successful programmes in 2025, with similar numbers to previous years.

The past year also saw the chaplaincy team visiting the schools regularly, whether through Bible Alive, providing assemblies or Prayer Spaces, or providing pastoral care. Our relationship with the high school was reestablished after the arrival of our new minister, and connections are being sought with new schools in the wider parish.

Once again, we would like to thank Callum Ross, our Children and Families Worker, for his ongoing efforts throughout the year to support our children and young people. In addition to all his work throughout the week, he provides a stellar and stable youth offering each Sunday morning for our Sunday School. In this connection, it is worth noting that 2025 saw a marked increase in youth attendance on Sunday mornings.

Safeguarding

Opportunities for young people to meet continued this year through Girls' Brigade, Boys' Brigade, Skene Youth Club, Jigsaw, GRID, Messy Church and Holiday Bible Club. Outreach to the local schools was provided through Bible Alive and Prayer Spaces.

Warm Wednesdays continued, providing a light lunch and social meeting opportunity, for people who are lonely or concerned about the significant rise in heating bills over the wintertime. Volunteers visited local care homes and sheltered housing complexes to provide support to the ministry team for worship,

The work of protecting these groups continues in terms of Safeguarding, ensuring safe recruitment and training of volunteers.

Kingshill Parish Church has three Safeguarding Co-ordinators. There are fifty-five volunteers on the Safeguarding Congregational Register who undertake regulated work on a regular basis with children and young people or protected adults. Twelve volunteers attended introductory level safeguarding training in 2025.

Kirk Session is updated regularly with changes to the Safeguarding Congregational Register along with developments or changes made by the General Assembly and the Church of Scotland Safeguarding Service.

Financial Review

Our main source of income relies on members giving regularly to our Church. Income from offerings, including tax recovered on Gift Aid, amounted to £130,907, which was some £6,000 less than the previous year. Legacy income amounted to £3,000 in 2025, compared with £5,200 in 2024.

Rent received and income generated from lets at Trinity Church and interest on deposits with the Church of Scotland Investors' Trust were some £1,800 greater than in 2024.

Grants of £8,050 to support the Children & Families work and our employment of the Children & Families Development Worker were received in the year. Further applications for grants are in the process of being submitted.

As in 2024, funds held by the General Trustees have been utilised to support fabric expenditure. The total drawn down amounted to £127,101 of which £5,471 related to the costs of the construction of the annexe to Trinity Church, work on which was largely completed in the year. The remaining £121,630 related to other major fabric expenses incurred at Trinity Church, Skene Kirk, the Manse and Kirk Cottage.

Our total expenditure (excluding the Trinity annexe costs) of £326,109 was approximately £16,000 greater than in 2024. Increases in our Giving to Grow contribution and in fabric repairs were partially offset by heat & light savings and a Council Tax rebate relating to the Manse.

Overall, the accounts show a deficit of £21,682 for the year compared with a deficit of £24,910 in 2024. Without the consolidated fabric funds recovered, the deficit would have been substantially higher.

We continue to be extremely grateful to all our members who give regularly and most generously to support the work of the Church.

Risk Management

The trustees have identified that the principal risks and uncertainties facing the Church are:

1. An ageing congregation

In order to minimise the impact of an ageing congregation and a drop in numbers through illness or death, the trustees established and are continuing to support the Messy Church / Bubble Church Project Fund. This fund is used to employ our Children and Families Worker. The main aim of the project is to develop and deepen relationships with young families who have a connection with the Church and also those with no Church links. In addition to this project, we continue to investigate ways of developing our Sunday morning services to welcome and attract the younger generations. We are also striving to provide services to assist the elderly to attend services of worship and Church events by, for example, providing transport.

2. A reduction in regular giving

Regular monitoring of income and expenditure gives an opportunity to bring to the trustees' attention any significant changes to our financial situation and where appropriate take early action.

3. Building repairs

Kingshill Parish Church has responsibility for the care and repair of four properties vested in the General Trustees of the Church of Scotland. Regular assessment of these properties is carried out and any work required is done timeously. There are also ongoing annual maintenance contracts in place for boiler servicing, fire alarms and fire extinguishers.

4. Data Protection

The charity trustees are aware of the importance of protecting personal data. In order to minimise any risks which may result in the loss of data, all Office Bearers have been trained in Data Protection principles, and the Church has invested in encrypted hardware for storing electronic data. Personal and financial records are all stored in securely locked cupboards.

Reserves Policy

The Charity Trustees have considered the reserves required and have taken into account current and future liabilities. At a meeting of our trustees in March 2026, the trustees agreed to amend the ideal amounts held in our reserves.

The Reserves Policy was amended to hold ideal reserves of £90,000 in our General Fund, which equates to four months' worth of expenditure. The reserves are held by the congregation to meet the day-to-day running costs of our two churches. Reserves are also held in the Designated Fabric Fund to meet significant building repairs.

The Kirk Session will continue to monitor the position, and should it be necessary take appropriate action through stewardship and / or other fund-raising initiatives to ensure that the ideal level of reserves in the General Fund are maintained.

At the year end the Church held unrestricted funds of £186,264 of which £36,661 has been designated to the Fabric Fund. The remaining balance of £149,603 is held in our General Fund.

The Church also held £58,141 of restricted funds which have been provided for the purposes specified in Note 15 of the Notes to the Financial Statements.

Structure, Governance and Management

The congregation is a registered charity, number SC009462. The congregation operates in accordance with the terms of the Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Trustees

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.

Kirk Session

The Kirk Session is responsible for spiritual affairs within the Church. The Kirk Session comprises the Minister, Deacon, MDS Worker, Children & Families Development Officer and 42 Elders (16 male and 26 female). During 2025, the Kirk Session met for ordinary business on eight occasions. There was one additional meeting involving the charity trustees and the congregation.

Reference and Administrative Information

Trustees

Ministers

Rev. Dr. Daniel Spencer	Minister (from 30 June 2025)
Fiona Blair DCS	Deacon
Stuart Harbinson	Parish Assistant

Elders at 31 December 2025

James Arbuckle	Niall MacBeath	Lorraine Pirie
Barbara Bruce	Jeff Maxwell	Lesley Reid
Joyce Carter	Chris Maxwell	Mike Reid
Jill Chessor	Sheena McIntosh	John Ritchie
Crosby Chisholm	Jim Menzies	Jane Roberts
Julia Chisholm	Brian Milne	Fiona Robertson
David Duguid	Heather Murchie	Anne Rodger
Clifford Eastmond	Innes Murchie	Kay Saddler
Stewart Forbes	Elizabeth Norris	Margaret Smith
Mary Fraser	Elinor O'Brien	Ian Thomson
Sheila Gray	Irene O'Reilly	Ian Traquair
Alison Hendry	Ann Paterson	MaureenTraquair
Kirsteen Knight	Chris Pinnell	Audrey Walker
Bill Leslie	Joyce Pinnell	Eva Will

Elders Who Ceased to be a Trustee During 2025

Philip Fletcher	George Low	Sandy McPherson
David Lawson	Robert Mann	
Elspeth Lawson	Donald Struthers	

Principal Office Bearers

Minister: Rev. Dr. Daniel Spencer

Deacon: Fiona Blair DCS

Parish Assistant: Stuart Harbinson

Session Clerk: Chris Pinnell

Church Treasurer: John Chessor

Principal Office: Kingshill Parish Church
Trinity Church Office
Westhill Drive
Westhill
Aberdeenshire
AB32 6FY

Independent Examiner: ESP Bookkeeping
Craigshannoch
Alford
Aberdeenshire
AB33 8EE

Bankers: Royal Bank of Scotland
Queen's Cross Branch
40 Albyn Place
Aberdeen
AB10 1YN

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 Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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,

Signed:



Chris Pinnell
Session Clerk
Kingshill Parish Church

Date: 10th March 2026

Independent examiner's report on the accounts

Report to the
 trustees/members of Kingshill Parish Church

Registered charity number SCO09462

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025

Set out on pages 12-25 of annual accounts attached

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) 2005 Act 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

My 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

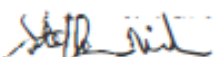
1. which gives me reasonable cause to believe that in any material respect the requirements:
 to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 to prepare accounts which accord with the accounting records and comply 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.

Signed:

Name:


 Stephen Milne

Date:

10/03/2026

Relevant professional qualification(s) or body (if any):

Chartered Management Accountant

Address:

30 Bingham Road West
 Milltimber
 Aberdeen
 AB13 0JB

**Statement of Financial
Activities
Year ended 31 December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	1	133,907	-	-	133,907	142,494	-	-	142,494
Charitable activities	2	2,714	255	-	2,969	5,177	50	-	5,227
Other trading activities	3	29,765	-	-	29,765	27,995	-	-	27,995
Investments	4	9,093	-	18	9,111	12,362	-	22	12,384
Other	5	127,101	8,050	-	135,151	435,648	3,000	-	438,648
Total income		302,580	8,305	18	310,903	623,676	3,050	22	626,748
Expenditure on:									
Raising funds	6	262	-	-	262	437	-	-	437
Charitable activities		296,388	35,917	18	332,323	592,615	58,584	22	651,221
Total expenditure		296,650	35,917	18	332,585	593,052	58,584	22	651,658
Net income (expenditure)		5,930	(27,612)	-	(21,682)	30,624	(55,534)	-	(24,910)
Transfers between Funds - in		16,555	-	-	16,555	-	20,500	-	20,500
Transfers between Funds - out		-	(16,555)	-	(16,555)	(20,500)	-	-	(20,500)
Net movement in funds		22,485	(44,167)	-	(21,682)	10,124	(35,034)	-	(24,910)
Reconciliation of funds:									
Total funds brought forward		163,779	102,308	847	266,934	153,655	137,342	847	291,844
Total funds carried forward		186,264	58,141	847	245,252	163,779	102,308	847	266,934

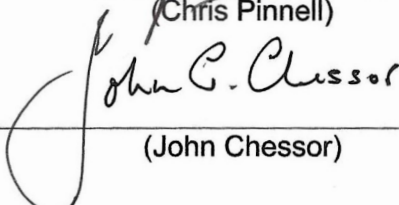
**Balance Sheet
At 31 December 2025**

	<u>Note</u>	Total Funds 2025 £	Prior Year 2024 £
Fixed Assets:			
Tangible assets	9	2,197	3,235
Total Fixed Assets		2,197	3,235
Current Assets			
Church of Scotland Investors' Trust	10	195,011	245,011
Cash at bank and in hand		10,473	17,733
Debtors	11	52,633	14,360
Total Current Assets		258,117	277,104
Liabilities			
Creditors falling due within one year	12	15,062	13,405
Net Current Assets		243,055	263,699
Net Assets		245,252	266,934
The funds of the charity:			
Endowment funds	15	847	847
Restricted income funds		58,141	102,308
Unrestricted income funds		186,264	163,779
Total charity funds	15	245,252	266,934

The accounts were approved by the trustees on 10/MARCH/2026 and signed on their behalf by:



(Chris Pinnell)



(John Chessor)

Session Clerk

Treasurer

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 16 July 2014 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 Investors' Trust.

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.

All tangible fixed assets costing in excess of £750 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 - 5 years.

Taxation

Kingshill 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.

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

Kingshill Parish Church
Scottish Charity No SC009462
Year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
	£	£	£	£	£	£	£	£
1. Donations and Legacies								
Offerings	107,341	-	-	107,341	112,575	-	-	112,575
Tax recovered on Gift Aid	23,566	-	-	23,566	24,719	-	-	24,719
Legacies	3,000	-	-	3,000	5,200	-	-	5,200
	133,907	-	-	133,907	142,494	-	-	142,494
2. Income from charitable activities								
Weddings and Funerals	600	-	-	600	3,075	-	-	3,075
Other	2,114	255	-	2,369	2,102	50	-	2,152
	2,714	255	-	2,969	5,177	50	-	5,227
3. Income from other trading activities								
Rent Received	7,507	-	-	7,507	6,382	-	-	6,382
Letting Income	22,258	-	-	22,258	21,613	-	-	21,613
	29,765	-	-	29,765	27,995	-	-	27,995
4. Investment Income								
Deposit Interest	9,093	-	18	9,111	12,362	-	22	12384
	9,093	-	18	9,111	12,362	-	22	12,384
5. Other Income								
Grants Received	-	8,050	-	8,050	5,500	3,000	-	8,500
Funds from General Trustees	127,101	-	-	127,101	430,148	-	-	430,158
	127,101	8,050	-	135,151	435,648	3,000	-	438,648

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
6. Analysis of Expenditure								
Raising Funds:								
Offering Envelopes	-	-	-	-	184	-	-	184
Digital and Direct Debit charges	262	-	-	262	253	-	-	253
	262	-	-	262	437	-	-	437
Charitable Activities:								
Giving to Grow	93,718	-	-	93,718	81,840	-	-	81,840
Presbytery Dues	5,431	-	-	5,431	4,799	-	-	4,799
Donations	250	960	-	1,210	1,100	590	-	1,690
Pastoral Travel Expenses	2,740	-	-	2,740	1,885	-	-	1,885
Ministry Telephone Costs	935	-	-	935	1,235	-	-	1,235
Pulpit Supply / Relief Organists	825	-	-	825	1,306	-	-	1,306
Locum Costs	-	-	-	-	3,433	-	-	3,433
Ministry Relocation Costs	4,391	-	-	4,391	-	-	-	-
Salaries & Pension	28,392	31,458	-	59,850	28,468	29,810	-	58,278
Fabric, Repairs & Maintenance	122,526	-	-	122,526	88,539	23,218	-	111,757
Trinity Annexe	6,214	-	-	6,214	340,956	-	-	340,956
Kingswells Church Expenses	-	-	-	-	1,437	-	-	1,437
Gardening	2,727	164	-	2,891	1,669	96	-	1,765
Heating & Lighting	11,247	-	-	11,247	15,492	-	-	15,492
Insurance	4,383	-	-	4,383	4,540	-	-	4,540
Water Charges	1,718	-	-	1,718	776	-	-	776
Council Taxes	(5,179)	-	-	(5,179)	(2,604)	-	-	(2,604)
Youth Club	-	159	-	159	-	(4)	-	(4)
Messy / Bubble Church Expenses	-	1,633	-	1,633	-	1,452	-	1,452
Church Guild - net	-	(506)	-	(506)	-	225	-	225
Church Office Expenses	3,703	-	-	3,703	5,303	-	-	5,303
Independent Examination Fee	450	-	-	450	450	-	-	450
Bank charges	1,209	-	-	1,209	1,364	-	-	1,364

**Notes forming part of the financial statements
for the year ended 31 December 2025**

*Kingshill Parish Church
Scottish Charity No SC009462
Year ended 31 December 2025*

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
Analysis of Expenditure (cont.)								
Worship Resources	3,347	-	-	3,347	2,769	-	-	2,769
Miscellaneous Expenses	5,178	668	18	5,864	5,042	1,460	22	6,524
Church Flowers	-	437	-	437	-	630	-	630
Rabboni Plants & Cards	-	-	-	-	-	166	-	166
Warm Wednesdays / Nosh & Natter	(254)	944	-	690	52	941	-	993
Depreciation of Assets	2,437	-	-	2,437	2,764	-	-	2,764
	296,388	35,917	18	332,323	592,615	58,584	22	651,221
							-	
Total	296,650	35,917	18	332,585	593,052	58,584	22	651,658

	2025	2024
	£	£
7. Staff costs and numbers		
Salaries	58,794	57,426
Employer Pension Contributions	1,056	852
Total	59,850	58,278

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

	2025	2024
	Number	Number
Ministerial support	1	1
Church Officers / Wardens	2	2
Organists	1	1
Church Secretary	1	1
Premises maintenance	1	1
	6	6

No employee had employee benefits in excess of £50,000 (2024 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. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years of service) £39,856.

8. Trustee Remuneration and Related Party Transactions

During the year 7 trustees received reimbursement of expenses incurred totalling £3,322. These incidental expenses included stationery items, postages, cleaning materials, gardening and catering items.

Kingshill Parish Church met the costs of council tax and also pastoral telephone and broadband charges for Rev D. Spencer. Total costs amounted to £519. Telephone and broadband charges of £416 incurred by Deacon F Blair were also met by the Church.

In addition, Mrs E Will received £9,485 for secretarial services at Trinity & Skene Churches, Mr B Milne received £3,794 for Church officer duties at Skene Church, and Mrs E Norris received £6,323 for warden duties at Trinity Church.

During the year a total of £22,395 was donated to the congregation by trustees.

9. Tangible Fixed Assets

	Buildings	Equipment	Total
Cost			
At 1 January 2025	-	83,894	83,894
Additions	-	1,399	1,399
Disposals	-	-	-
At 31 December 2025	-	85,293	85,293
Accumulated Depreciation			
At 1 January 2025	-	80,659	80,659
Charge for year	-	2,437	2,437
Eliminated on Disposals	-	-	-
At 31 December 2025	-	83,096	83,096
Net Book Value			
At 31 December 2025	-	2,197	2,197
At 31 December 2024	-	3,235	3,235

10. Investments

The funds held in the Church of Scotland Investors' Trust are held in the Deposit Fund. This fund is intended for short-term investment and aims to provide a high rate of interest. Deposits are repayable on demand with interest calculated quarterly in arrears, paid gross in May and November.

11. Debtors

	2025 £	2024 £
Trade Debtors	-	-
Other Debtors	51,181	12,946
Prepayments	1,452	1,414
	52,633	14,360

12. Creditors

	2025 £	2024 £
Trade Creditors	4,294	2,720
Accruals	10,768	10,685
	15,062	13,405

13. Analysis of Net Assets Among Funds

	General	Designate	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	2,197	-	-	-	2,197
Current Assets:					
Investors' Trust Deposits	129,626	65,385	-	-	195,011
Bank and Cash	6,424	-	3,202	847	10,473
Receivables	52,633	-	-	-	52,633
Payables	(15,062)	-	-	-	(15,062)
	175,818	65,385	3,202	847	245,252

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

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Endowment funds					
Agnes Smith	847	18	(18)	-	847
	847	18	(18)	-	847
Restricted funds					
Elsie Duguid Legacy	43,055	-	-	(43,055)	-
Flower Fund	474	-	(437)	500	537
Rabboni Fund	2,187	-	-		2,187
Action Group	1,301	-	(668)	500	1,133
Eco Group	185	255	(164)	500	776
Guild	2,695	3,553	(3,047)	-	3,201
Afternoon Teas	5,067	-	-	-	5,067
Youth Club	189	-	(159)	-	30
Bubble Church Project	41,705	8,050	(34,051)	25,000	40,704
Pastoral Care	681	-	-	-	681
Kingswells Outreach Fund	4,769	-	(944)	-	3,825
	102,308	11,858	(39,470)	(16,555)	58,141
Unrestricted funds					
General Fund	98,394	302,580	(296,650)	45,279	149,603
Fabric Fund (Designated)	65,385	-	-	(28,724)	36,661
	163,779	302,580	(296,650)	16,555	186,264
Total Funds	266,934	314,456	(336,138)	-	245,252

Purposes of Endowment Funds

Income from the Agnes Smith Bequest Fund is paid to the Parish Minister on 31 December each year to be used at his own discretion.

Purposes of Restricted Funds

Elsie Duguid Legacy: This legacy was earmarked for fabric projects in our Church buildings. Given that the Trinity annexe is now effectively completed, the balance has been transferred to unrestricted funds.

Flower Fund: This is a fund to provide flowers to enhance the beauty of the Church.

Rabboni Fund: This fund provides for a gift to people in the Parish, of a plant on the first anniversary of the death of a loved one.

Action Group Fund: This is a fund to provide social events and companionship for older people in the Parish of Skene.

Eco Group Fund: This fund has been established as part of our work as an 'Eco Congregation' and caring for our environment.

Guild: Women and men from all walks of life who meet together with the common aim of committing their lives to Jesus Christ and expressing their faith in worship, prayer and action.

Afternoon Teas: A fund established from the sale of refreshments at Wednesday afternoon teas, now discontinued. The surplus will be used to support future projects.

Youth Club: Evening fellowship and fun for young people in the Parish of Skene.

Bubble Church Project Fund (formerly Messy Church Project Fund): Fund to develop and deepen relationships with young Church families and also those with no Church links.

Pastoral Care Fund: A fund established for those in the parish who need extra support and care during periods of illness. Expenditure is at the discretion of the Parish Minister.

Kingswells Outreach Fund: This is a fund to help finance aids to worship and outreach projects with particular emphasis on the Kingswells community.

Purposes of Designated Funds

Fabric Fund: Is used to meet the costs of upgrading our buildings and significant building repairs to our four Church properties. Regular repairs and maintenance are generally charged to the general fund, the designated fund is earmarked for significant upgrades to the properties.

16. Lease commitments

A 5-year lease of a photocopier in the Church Office was renewed in 2022. As at 31 December 2025 the future commitment for payments in relation to this lease was £1,174

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

	2025	2024
	£	£
Net movement in funds	(21,682)	(24,910)
Add back depreciation charge	2,437	2,764
Purchase of fixed assets	(1,399)	-
Decrease (Increase) in receivables	(38,273)	7,348
Increase (Decrease) in payables	1,657	3,136
Net cash movement from operating activities	(57,260)	(11,662)

18. Cash and Cash equivalents

	2025	2024
	£	£
Cash Investment	195,011	245,011
Cash at bank and in hand	10,473	17,733
	205,484	262,744

19. Collections for Third Parties

	2025	2024
	£	£
Christian Aid Appeals	2,047	472
Christian Aid Week collections	3,588	5,450
Poppy Scotland	478	418
Refugees in Westhill	1,506	941
Banana Box	356	175
Scotland's Charity Air Ambulance	853	-
AIMS	256	-
North Aberdeenshire Foodbank	201	785
Scottish Action for Mental Health	387	387
Kingswells Scouts	216	-
Crossreach	96	-
Cardiac Risk in the Young	91	-
UNICEF	-	510
Abernecessities	-	467
Somebody Cares	-	283
Sensationall	-	283
Forget Me Not	-	53
Tear Fund	-	417
Scottish Bible Society	-	283
	10,075	10,924

All monies collected in our appeals were remitted to the respective charities during, or immediately after the end of the financial year. The income and payments relating to our appeals are not included in the Annual Accounts for Kingshill Parish Church.

The Church administers a trust fund to provide clothing and other essentials for the refugees being housed in Westhill. The donations of £1,506 above have been transferred to this fund. The fund is not part of the Church's accounts.

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

	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>17,982</u>	<u>17,982</u>
Market Value of Balances at 31 December	<u>27,590</u>	<u>26,319</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>3,418</u>	<u>25,356</u>
TEMPORARY ACCOUNT		
Credit Balance at 31 December	<u>158,646</u>	<u>245,733</u>