

Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2025

	<i>Note</i>	<i>Unrestricted Funds 2025</i>	<i>Restricted Funds 2025</i>	<i>Total 2025</i>	<i>Total 2024</i>
		£	£	£	£
Bank & Cash					
Balances b/f		(12,563)	39,613	27,050	40,385
Movement in year					
Excess of Receipts over (Payments) for the year		11,528	1,145	12,673	(13,336)
		<u>(1,035)</u>	<u>40,758</u>	<u>39,723</u>	<u>27,050</u>
Investments at market value		<u>142,395</u>	<u>50,508</u>	<u>192,903</u>	<u>214,117</u>
Investments at cost**					
General Fund		6,060		6,060	6,060
Fabric Fund		87,908		87,908	118,318
Garden Fund			5,008	5,008	5,008
Reserve Fund		3,454		3,454	3,454
Flower Fund			349	349	349
Music Fund			3,861	3,861	3,861
Guild Fund		100		100	100
Dr J Railton Scott Memorial Fund		1,001		1,001	1,001
A & H Pirie Sunday School Fund		1,140		1,140	1,140
		<u>99,663</u>	<u>9,218</u>	<u>108,881</u>	<u>139,291</u>
<u>Assets</u> - gift aid		<u>0</u>	<u>0</u>	<u>9,279</u>	<u>7,841</u>
<u>Liabilities</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

****** All investments listed here were held by Kippen and are now registered under Kippen and Norrieston C of S

The accounts were approved by the Kirk Session on 17 February26

For and on behalf of the Kirk Session

A Paterson

Session Clerk

Margery Stirling

Treasurer

Kippen and Norrieston Church of Scotland

Statement of Balances

Year Ended 31 December 2025

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

The Minister's Travel Expenses, Council Tax & telephone/broadband in respect of the manse amounted to £2835.
Trustees received reimbursement Treasurer £100 gift to Jean, Norr organist, £384 new dyson Kippen & £15 key cutting,
Minister Ellen £514 new washing mach

2 Movement in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Restricted funds					
Garden Fund	(18,575)	812	489		(18,252)
Music Fund	44,829	752	0		45,581
Window Fund	10,221	0	0		10,221
Flower Fund	2,376	70	0		2,446
Forrester Trust	512	0	0		512
Scott Trust	249	0	0		249
	<u>39,612</u>	<u>1,634</u>	<u>489</u>	<u>0</u>	<u>40,757</u>
Unrestricted Funds					
General Fund	26,027	50,855	54,414		22,468
Fabric Fund	(52,110)	86,695	72,110		(37,526)
Guild	1,054	591	486		1,159
Sunday School Fund	1,557	68	0		1,625
Reserve Fund	10,909	330	0		11,239
	<u>(12,563)</u>	<u>138,538</u>	<u>127,010</u>	<u>0</u>	<u>(1,035)</u>
Total funds	<u>27,049</u>	<u>140,172</u>	<u>127,499</u>	<u>0</u>	<u>39,722</u>

Purposes of Restricted Funds

Garden Fund: This is a fund to be used to provide for the costs of maintaining the Church Grounds

Music Fund: This is a fund to assist with the cost of music resources for use in worship

Window Fund: This is a fund to be used for the maintenance of the Church Windows

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

The Forrester Trust: This is a fund for religious educational literature

The Scott Trust: This is a fund used for maintenance of carvings and the pulpit

Purposes of Designated Funds

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

Reserve Fund: The Trustees have set aside funds as a contingency

Guild Fund: This is a fund to assist with the costs of running the Guild and Guild Projects

Sunday School Fund: This is a fund to assist with the costs of running and promoting the Sunday School

Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
3 Analysis of Donations			£	£
FWO Scheme/Fabric Collection	9,616	0	9,616	11,067
Gift Aid Donations	24,264	0	24,264	17,837
Guild Donations	0	0	0	0
Tax Recovered	6,589	0	6,589	5,232
Other Offerings	7,289	0	7,289	4,942
	47,757	0	47,757	39,078
	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2024

4 Analysis of Payments

Cost of Generating Fund Raising

FWO	225	0	225	144
	225	0	225	144

Charitable activities

Ministries & Mission Allocation	31,819	0	31,819	22,892
Presbytery Dues	1,147	0	1,147	791
Minister T Expenses	353	0	353	1,681
Telephone & Broadband	193	0	193	149
Pulpit Supply	1,580	0	1,580	604
Locum Salary	0	0	0	0
Security Costs	928	0	928	1,522
Fabric Repairs & Maintenance	71,182	489	71,671	41,914
Council Tax	2,289	0	2,289	2,931
Insurance	7,060	0	7,060	6,082
Heating	2,196	0	2,196	2,288
Electricity	3,304	0	3,304	2,630
Organ & Piano Playing	3,215	0	3,215	2,925
Print, Licences Website Software	508	0	508	389
Other Expenses	1,010	0	1,010	653
	126,784	489	127,273	87,451

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers 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 5th & subsequent years £39,856

6 Collections for Third Parties

	2025 £	2024 £
In 2025 £2863.52 to Christian Aid, £126 to Poppy Scotland, £400 to Strathcar	3,390	3,242
	3,390	3,242

Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2025

APPENDIX

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

	2025	2024
CAPITAL ACCOUNT Kippen and Norrieston		
Credit Balances held at 31 December at cost	<u>49,256</u>	<u>85,677</u>
Market Value of Balances at 31 December	<u>69,496</u>	<u>112,526</u>
REVENUE ACCOUNT Kippen and Norrieston		
Credit Balance at 31 December	<u>22,291</u>	<u>20,348</u>
DEPOSIT FUNDS FROM NORRIESTON**		
FABRIC FUND	8110	7156
GENERAL PURPOSES	9839	9041
WYPER BEQUEST - FOR UPKEEP OF GRAVESTONES	525	503
GROWTH FUNDS FROM NORRIESTON**		
FABRIC FUND MARKET VALUE	32143	29807
GENERAL PURPOSES MARKET VALUE	1630	1512
INCOME FUND FROM NORRIESTON**		
GENERAL PURPOSES MARKET VALUE	6834	6636

**** All funds now registered under Kippen and Norrieston Church of Scotland.**