

REGISTERED CHARITY NUMBER: SC012997

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025
FOR
NEW KILPATRICK PARISH CHURCH

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

NEW KILPATRICK PARISH CHURCH

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for the year ended 31 DECEMBER 2025

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NEW KILPATRICK PARISH CHURCH

REPORT OF THE TRUSTEES **for the year ended 31 DECEMBER 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 cooperates with other churches in various ecumenical bodies in Scotland and beyond.

During 2025, we continued to seek to meet these objectives in our own parish and in the larger community which is Bearsden. We have held joint services with Bearsden Cross Church and with All Saints' Episcopal Church. We have conducted worship regularly in two local Care Homes, and been active in school chaplaincy. We have successfully hosted events aimed at under 5s and their carers, and we have re-introduced our weekly youth group meetings. We continue to offer a weekly online worship service, and our midweek service followed by coffee cake and chat continues to be popular with up to 50 attendees.

Our Community Team have maintained their "Keeping in Touch" project first introduced during the COVID lockdown in which three times a year a small handmade gift is delivered to our older members and those living in Care Homes and Sheltered Housing, which reaches over 600 individuals, reminding them that the church cares about them. This Team has also taken on the challenge of making us an "Eco-Congregation" and adopted a new project in conjunction with Solar Aid. We continue to support St Gregory's Foodbank, and this year also supported G15 Youth Project in Drumchapel with gifts for Christmas for the young people attending the Project. In addition to donations in kind, and a number of volunteers, the congregation donated a total of £9,412 to St Gregory's from donations for coffee after services and at "Coffee Pot" on a Friday morning. Donations at Christmas services totalled £4,725 and were divided equally between Glasgow City Mission, G61/G62 Support Group, The Way Ahead Group Bearsden, Church House Bridgeton and G15 Youth Project.

Our Faith Team have continued to challenge us to think more deeply about our faith and how that translates to action. Having successfully concluded the sale of our Old Halls the Campus Team is now looking at replacement of the heating in the Sanctuary and how we might improve the New Halls accommodation to better meet our needs and ambitions.

The General Assembly of the Church at its 2025 meeting amended the Presbytery Mission Plan Act to require congregations to adopt a rolling five year plan, and the Kirk Session has drafted our response which is presently with Clyde Presbytery for their evaluation, comment, and support before being finally approved by Kirk Session.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

This year we have achieved a number of creative engagements with the community, especially with young toddlers and their parents. From teddy bear's picnics to Rudolph parties, we have brought together a team of people to help us engage with this age-group. So successful has it been that we have had to move parents and toddlers into the main hall on a Wednesday as there is no other space large enough.

We have also increased our engagement with Early Years Centre, Mosshead Primary School and Junior High School of Glasgow with special services in the church and sharing projects, especially working with Mosshead's Fairtrade and Eco committees.

However, that wider outreach has included adults too, working alongside Glasgow Presbytery blanket project where we had a team of folk knitting squares which have been made into numerous blankets for others in our local area.

Locally as well we have focussed on dementia, engaging with Alzheimer's Awareness Day, inviting many support groups and dignitaries to a special event including a service and afternoon tea recognising the work they do and how we wish to support through our own groups that cater for those with some degree of memory loss.

NEW KILPATRICK PARISH CHURCH

REPORT OF THE TRUSTEES **for the year ended 31 DECEMBER 2025**

We have also grown a pattern of themed Sundays where we invite local folk who work in the community to tell us about their projects and engage us spiritually. This has taken us to Drumchapel G15 Youth Project, Maryhill Breakfast Club, Glasgow City Mission and those who visit prisoners.

Beyond our own shores we started working in partnership with Solar Aid with a newly set-up congregational team to lead us in this, informing and educating us as well as raising funds and awareness.

We have also worked on our own social life, to bring the congregation closer together. We created a social committee who has already offered quiz nights, sing-a-longs, family walks and Sound of Music celebrations and other creative ways we have been able to link people together and find a safe place and common ground in the life of the church.

To that end we have partnered Cairns Parish Church in sharing Thinking Allowed, a regular pattern of speakers on more spiritual/theological themes that take us much deeper into what we believe and how we might respond the world today.

That response was also practical, and we offered a special remembrance event involving choirs and pupils from local schools, along with interviews and musicians which brought us together on this significant annual event.

Over Christmas we offered an outdoor nativity, working with All Saints Episcopal church to retell the story of the nativity outside and around the church with hospitality inside and carol singing. We also shared our carol service and Watchnight service with All Saints as well as Bearsden Cross Parish church.

Along with open evenings in the church organised by our Heritage Forum for the community, a new student who has been in his first year of training, the reinvention of our 9.30am service in the summer and special fund-raising activities from filling red socks to a mile of coins have topped a busy year full of creativity, community engagement and growing faith.

FINANCIAL REVIEW

Financial position

Donations and Legacies

Offerings at £229,891 form the largest source of Voluntary Income.

The split is as follows:

- Gift Aid donations £196,834
- Other offerings and donations £33,057

We hold a Review of Giving each year during October. Last year £17,908 was received in donations. Promises made by members of the congregation will increase our income in 2026 by £9,086.

Giving by Gift Aid is always encouraged, and £51,150 tax was recovered from our Gift Aid donations. This year we had the benefit of being able to recover an additional sum through the small gifts scheme allowance.

Income from charitable activities

The largest source of income is rental income and in 2025 it was £22,030. The rental income from our halls was £6,605. In addition, we received rental income from the Glebe car park of £15,425.

Expenditure

Our total expenditure was £384,907.

Our largest expense is Giving to Grow, an allocation by the Church of Scotland. In 2025 the figure was £160,258 (42% of our total expenditure). It is used by the Church of Scotland to fund ministry work both at home and abroad.

Salaries are our second largest expense.

NEW KILPATRICK PARISH CHURCH

REPORT OF THE TRUSTEES **for the year ended 31 DECEMBER 2025**

Designated Fabric Fund

This year we have received donations of £313.

Family & Youth Fund

This year we have received donations of £6,000.

Investment policy and objectives

The investment objectives of the Investments are:-

- a) to preserve the capital
- b) ensure liquidity
- c) optimise the investment return within these constraints
- d) to ensure a steady and rising level of income

These objectives have been met during the year as far as possible in the current economic climate.

Fund reserves policy

It is the Trustees policy to hold reserves of at least £100,000 in Unrestricted Funds, which has been achieved.

At the end of the year, the Church held Unrestricted Funds of £712,600 of which £548,429 was held in the Fabric Reserve Fund, £122,873 in the General Fund, £25,284 in the Community Fund and £16,014 in the Church Organisations.

The Charity also holds £16,146 in Restricted Funds. The use is Restricted to the purposes set out in Note 16.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is administered in accordance with the terms of the quoad omnia constitution.

Recruitment and appointment of new 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. Within the Kirk Session there are a small number of elders who have elected to become Elders Emeritus due to a change in circumstances. They are no longer Trustees, they do not undertake duties on behalf of Kirk Session, and although they can attend Kirk Session meetings they are not allowed to vote. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational structure

The Kirk Session is chaired by the minister and meets at least six times a year. It is responsible for spiritual and material affairs within the Church. Certain responsibilities are delegated to four committees. These committees are Faith, Community, Campus and Finance. The convenors of each of these committees meet before a Kirk Session meeting as a Business Committee, to discuss what issues will be taken to the Kirk Session meeting.

Risk management

The principal risks and uncertainties facing the Congregation include:-

- a) Falling income
- b) Increasing average age of the congregation

These risks are addressed by carrying out an annual Review of Giving to highlight the importance of the financial well-being of the Congregation. Alternative worship styles as described in our Achievements and Performance section are part of our focus on widening the base of our Congregation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC012997

NEW KILPATRICK PARISH CHURCH

REPORT OF THE TRUSTEES **for the year ended 31 DECEMBER 2025**

Principal address

28 Kirk Place
Bearsden
Glasgow
G61 3RT

Trustees

KIRK SESSION 2025

Ian Aitken
Rona Armstrong
David Ballingall
Meg Barrowman
Sheila Begg
Hazel Brooke
Alistair Burrow
Graham Charters (until 26.06.25 -
emeritus)
Joanna Cooke (until 26.06.25 -
emeritus)
Paul Cooke (until 26.06.25 -
emeritus)
Alfred Dallman
Karen Doherty
Iain Douglas
Pamela Douglas
Alex Elliott
June Ferguson
Sylvia Ferguson
Marjorie Fitzsimmons
William Fitzsimmons
Eliese Fleck
Avril Gilchrist
Iain Gilchrist

Irene Gillespie
Jacqueline Gillespie (until 09.09.25
- emeritus)
Eric Gordon
Jane Gordon
Julie Gordon
Iain Gray
Linda Gray

Roderick Hamilton
Helen Henderson
Elizabeth James
Kenneth James
Peter Knapman
Sheila Knapman
Robert Linton

Gillian Lunn
Iain MacCorquodale (until
26.06.25 - emeritus)
Wilma Macdonald (until 26.06.25 -
emeritus)
Alan Macfarlane
Lesley Macfarlane
Iain Maclean
Kirsteen Maclean
Tom McCubbin
John McGee
Ian McMillan
Anne Morison
James Morris
Sally Mudge
Fiona Nicolson
Iain Nicolson
Douglas Nisbet (until 09.09.25 -
emeritus)

Pamela Paterson
Kathleen Perfect
Walter Provan
Isabel Robb
Stephen Rodgers
Muriel Salmond

Jill Saxon
Graham Scott
Frazer Simpson
Iain Stark
Janet Stewart
William Stewart
Elaine Thomson

Dougal White

Morven White

Fiona Wilson
Ian Winning
Alistair Wood
Barbara Woollard
Eileen Young
Stewart Young

Independent Examiner

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

NEW KILPATRICK PARISH CHURCH

REPORT OF THE TRUSTEES
for the year ended 31 DECEMBER 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Congregation Reference Number:
181210

Bankers
Bank of Scotland
2 Station Road
Milngavie, Glasgow
G62 8AB

Principle Office-Bearers:

Minister:
Session Clerk:
Church Treasurer:

Roddy Hamilton MA, BD
Alistair Burrow
Alistair Wood

Approved by order of the board of trustees on 5 MARCH 2026 and signed on its behalf by:



.....
A Burrow - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
NEW KILPATRICK PARISH CHURCH

I report on the accounts for the year ended 31 December 2025 set out on pages seven to twenty.

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 charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.



Martin Greig BA CA
The Institute of Chartered Accountants of Scotland

Thomas Barrie & Co LLP
Atlantic House
1a Cadogan Street
Glasgow
G2 6QE

Date: 31st MARCH 2026

NEW KILPATRICK PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	301,171	6,000	-	307,171	320,407
Charitable activities						
Use of premises	4	6,605	-	-	6,605	5,632
Bookstall		837	-	-	837	963
Glebe rent		15,425	-	-	15,425	15,425
Fundraising		4,381	-	-	4,381	-
Investment income	3	22,822	126	-	22,948	21,722
Other income		14,000	-	-	14,000	-
Total		<u>365,241</u>	<u>6,126</u>	<u>-</u>	<u>371,367</u>	<u>364,149</u>
EXPENDITURE ON						
Raising funds	5	663	-	-	663	619
Charitable activities						
Church operations	6					
		<u>365,074</u>	<u>19,170</u>	<u>-</u>	<u>384,244</u>	<u>352,616</u>
Total		<u>365,737</u>	<u>19,170</u>	<u>-</u>	<u>384,907</u>	<u>353,235</u>
Net gains on investments		<u>73,612</u>	<u>-</u>	<u>-</u>	<u>73,612</u>	<u>23,621</u>
NET INCOME/(EXPENDITURE)		73,116	(13,044)	-	60,072	34,535
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>639,484</u>	<u>26,210</u>	<u>2,980</u>	<u>668,674</u>	<u>634,139</u>
TOTAL FUNDS CARRIED FORWARD		<u>712,600</u>	<u>13,166</u>	<u>2,980</u>	<u>728,746</u>	<u>668,674</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

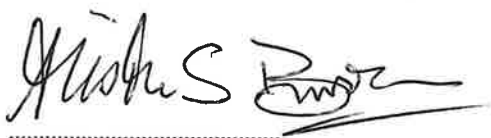
The notes form part of these financial statements

NEW KILPATRICK PARISH CHURCH

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS						
Investments	12	566,015	-	2,980	568,995	495,383
CURRENT ASSETS						
Debtors	13	16,087	-	-	16,087	17,604
Cash at bank		143,487	13,665	-	157,152	172,795
		<u>159,574</u>	<u>13,665</u>	<u>-</u>	<u>173,239</u>	<u>190,399</u>
CREDITORS						
Amounts falling due within one year	14	(12,989)	(499)	-	(13,488)	(17,108)
		<u>146,585</u>	<u>13,166</u>	<u>-</u>	<u>159,751</u>	<u>173,291</u>
NET CURRENT ASSETS						
		<u>146,585</u>	<u>13,166</u>	<u>-</u>	<u>159,751</u>	<u>173,291</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		712,600	13,166	2,980	728,746	668,674
		<u>712,600</u>	<u>13,166</u>	<u>2,980</u>	<u>728,746</u>	<u>668,674</u>
NET ASSETS						
		<u>712,600</u>	<u>13,166</u>	<u>2,980</u>	<u>728,746</u>	<u>668,674</u>
FUNDS	15					
Unrestricted funds					712,600	639,484
Restricted funds					13,166	26,210
Endowment funds					2,980	2,980
TOTAL FUNDS					<u>728,746</u>	<u>668,674</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th March 2026 and were signed on its behalf by:



A Burrow - Trustee



A Wood - Trustee

The notes form part of these financial statements

NEW KILPATRICK PARISH CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The presentational and functional currency of the financial statements is Pounds Sterling (£).

Going concern

After reviewing the charity's forecasts and projections, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In preparing these financial statements, the trustees are required to make judgements, estimates & assumptions that affect the application of the charity's accounting policies and the reported amounts of assets, liabilities, income & expenses. Actual results may differ from the estimates. Estimates & underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

There are no significant judgements or estimates used in the preparation of these financial statements.

Incoming resources

All donations, gifts & legacies are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made & when the amount can be quantified with reasonable certainty.

Rental income from operating leases is recognised on a straight-line basis over the term of the lease.

Grants are recognised when the charity has been notified in writing of both the amount and settlement date. Grants are deferred if terms or conditions must be met before the charity has entitlement to the resources.

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.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

New Kilpatrick 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 therefor include irrecoverable input VAT.

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued **for the year ended 31 DECEMBER 2025**

1. ACCOUNTING POLICIES - continued

Funds

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 from there 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 the 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated services & facilities

Donated professional services & 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 the economic benefit from the use by the charity of the item is probable & that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation is not recognised.

On receipt, donated professional services & donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have paid 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.

Financial instruments

The charity has financial assets & financial liabilities of a kind that qualify as basic financial instruments.

Debtors

Short term debtors are measured at transaction price, less any impairments.

Cash & cash equivalents

Comprise cash balances.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs & are measured subsequently at amortised cost using the effective interest method.

Provisions

Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The unwinding of the discount is recognised as finance cost.

Fixed assets

The charity has the right to occupy and use for its charitable objectives 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.

Investments

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 DECEMBER 2025

1. ACCOUNTING POLICIES - continued

Financial instruments

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.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Offerings	229,891	-	229,891	232,036	-	232,036
Tax recovered on gift aid	51,150	-	51,150	51,277	-	51,277
Legacies	1,300	-	1,300	-	-	-
Church organisation income	13,725	-	13,725	13,403	-	13,403
Income from congregational organisations	4,196	-	4,196	2,476	-	2,476
Endowment income	547	-	547	555	-	555
Community fund income	49	-	49	-	-	-
Sunday school income	-	-	-	500	-	500
Fabric reserve income	313	-	313	500	-	500
Youth & family income	-	6,000	6,000	-	19,660	19,660
	<u>301,171</u>	<u>6,000</u>	<u>307,171</u>	<u>300,747</u>	<u>19,660</u>	<u>320,407</u>

3. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Deposit account interest	3,855	126	3,981	4,206	141	4,347
Investment interest	-	-	-	39	-	39
Dividends received	18,967	-	18,967	17,336	-	17,336
	<u>22,822</u>	<u>126</u>	<u>22,948</u>	<u>21,581</u>	<u>141</u>	<u>21,722</u>

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Use of premises	6,605	-	6,605	5,632	-	5,632
Glebe rent	15,425	-	15,425	15,425	-	15,425
Bookstall	837	-	837	963	-	963
Fundraising for Church funds	4,381	-	4,381	-	-	-
	<u>27,248</u>	<u>-</u>	<u>27,248</u>	<u>22,020</u>	<u>-</u>	<u>22,020</u>

5. RAISING FUNDS

Investment management costs

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Investment managers fees	564	-	564	515	-	515
Offering envelopes	99	-	99	104	-	104
	<u>663</u>	<u>-</u>	<u>663</u>	<u>619</u>	<u>-</u>	<u>619</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Church operations	<u>381,514</u>	<u>2,730</u>	<u>384,244</u>

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Giving to grow	160,258	-	160,258	151,628	-	151,628
Minister's expenses	2,815	-	2,815	2,289	-	2,289
Salary & related costs	84,663	19,170	103,833	79,456	4,760	84,216
Water rates	3,603	-	3,603	5,238	-	5,238
Insurance & manse council tax	17,891	-	17,891	16,676	-	16,676
Heating & lighting & ground maintenance	24,856	-	24,856	21,582	-	21,582
Church telephone & postages	1,404	-	1,404	1,622	-	1,622
Print, stationery & photocopying	3,083	-	3,083	3,602	-	3,602
Advertising & church magazines	348	-	348	737	-	737
Administration & miscellaneous	2,882	-	2,882	2,498	-	2,498
Presbytery dues	8,305	-	8,305	7,600	-	7,600
Donations	2,650	-	2,650	2,650	-	2,650
Fabric repairs & maintenance	27,935	-	27,935	25,578	-	25,578
Resources committee	4,171	-	4,171	4,533	-	4,533
Education committee	584	-	584	720	-	720
Other committee expenses	998	-	998	4,658	-	4,658
Organ & music	2,127	-	2,127	1,433	-	1,433
Charitable expenditure	13,771	-	13,771	12,902	-	12,902
	<u>362,344</u>	<u>19,170</u>	<u>381,514</u>	<u>345,402</u>	<u>4,760</u>	<u>350,162</u>

8. SUPPORT COSTS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
Governance costs						
Independent examiners fee	2,730	-	2,730	2,454	-	2,454

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

During the year four trustees received reimbursement of expenses detailed as follows:

Minister's travel and phone	2,815
Council tax - manse	5,064
Other expenses	1,100
	8,979

During the year a total of £54,933 was donated to the congregation by trustees.

10. STAFF COSTS

	2025	2024
	£	£
Salaries and wages	82,324	62,991
Social security costs	-	-
Other pension costs	2,009	1,725
	84,333	64,716

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

	2025	2024
Assistant Minister	1	-
Administration	1	1
Church officers	2	2
Cleaners	2	2
	6	5

No employees received emoluments in excess of £60,000.

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.

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	300,746	19,661	-	320,407
Charitable activities				
Use of premises	5,632	-	-	5,632
Bookstall	963	-	-	963
Glebe rent	15,425	-	-	15,425
Investment income	21,581	141	-	21,722
Total	<u>344,347</u>	<u>19,802</u>	<u>-</u>	<u>364,149</u>
EXPENDITURE ON				
Raising funds	619	-	-	619
Charitable activities				
Church operations	347,856	4,760	-	352,616
Total	<u>348,475</u>	<u>4,760</u>	<u>-</u>	<u>353,235</u>
Net gains on investments	<u>23,621</u>	<u>-</u>	<u>-</u>	<u>23,621</u>
NET INCOME	19,493	15,042	-	34,535
RECONCILIATION OF FUNDS				
Total funds brought forward	619,991	11,168	2,980	634,139
TOTAL FUNDS CARRIED FORWARD	<u>639,484</u>	<u>26,210</u>	<u>2,980</u>	<u>668,674</u>

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

12. FIXED ASSET INVESTMENTS

	2025	2024
	£	£
Market value at 1 January 2025	495,383	459,145
Additions	8,081	12,617
Disposals	(8,081)	-
Realised gain/(loss) on investments	-	-
Unrealised gain/(loss) on investments	73,612	23,621
Market value at 31 December 2025	568,995	495,383
Investment at cost	395,754	395,754

Investments comprise funds held by The Church of Scotland Investors Trust and an investment portfolio held with Barclays Wealth. The latter includes material investments in the following:

	£
Temple BAR Investment Trust plc	37,850
Bankers Investment Trust plc	47,952
Invesco Perpetual Select Trust plc	33,728
JP Morgan Globla Growth & Income plc	32,500

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift aid tax refund due	15,558	17,375
Accrued income	529	229
	16,087	17,604

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	4,675	5,857
Taxation and social security	1,437	4,431
Other creditors	7,376	6,820
	13,488	17,108

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

15. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	120,032	2,841	122,873
Designated Fabric Reserves fund	479,209	69,220	548,429
Designated Community fund	24,183	1,101	25,284
Designated Church organisations	16,060	(46)	16,014
	<u>639,484</u>	<u>73,116</u>	<u>712,600</u>
Restricted funds			
NK Community Award scheme	2,843	126	2,969
Family & Youth fund	23,367	(13,170)	10,197
	<u>26,210</u>	<u>(13,044)</u>	<u>13,166</u>
Endowment funds			
Mrs Young Memorial fund	1,045	-	1,045
Welfare funds	643	-	643
Mrs Johnston bequest	1,292	-	1,292
	<u>2,980</u>	<u>-</u>	<u>2,980</u>
TOTAL FUNDS	<u>668,674</u>	<u>60,072</u>	<u>728,746</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	339,404	(344,513)	7,950	2,841
Designated Fabric Reserves fund	10,961	(7,403)	65,662	69,220
Designated Community fund	1,151	(50)	-	1,101
Designated Church organisations	13,725	(13,771)	-	(46)
	<u>365,241</u>	<u>(365,737)</u>	<u>73,612</u>	<u>73,116</u>
Restricted funds				
NK Community Award scheme	126	-	-	126
Family & Youth fund	6,000	(19,170)	-	(13,170)
	<u>6,126</u>	<u>(19,170)</u>	<u>-</u>	<u>(13,044)</u>
TOTAL FUNDS	<u>371,367</u>	<u>(384,907)</u>	<u>73,612</u>	<u>60,072</u>

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	120,686	(652)	120,034
Designated Fabric Reserves fund	456,380	22,829	479,209
Designated Community fund	27,366	(3,185)	24,181
Designated Church organisations	15,559	501	16,060
	<u>619,991</u>	<u>19,493</u>	<u>639,484</u>
Restricted funds			
NK Community Award scheme	2,701	142	2,843
Family & Youth fund	8,467	14,900	23,367
	<u>11,168</u>	<u>15,042</u>	<u>26,210</u>
Endowment funds			
Mrs Young Memorial fund	1,045	-	1,045
Welfare funds	643	-	643
Mrs Johnston bequest	1,292	-	1,292
	<u>2,980</u>	<u>-</u>	<u>2,980</u>
TOTAL FUNDS	<u>634,139</u>	<u>34,535</u>	<u>668,674</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	321,550	(331,156)	8,954	(652)
Designated Fabric Reserves fund	8,162	-	14,667	22,829
Designated Community fund	1,232	(4,417)	-	(3,185)
Designated Church organisations	13,403	(12,902)	-	501
	<u>344,347</u>	<u>(348,475)</u>	<u>23,621</u>	<u>19,493</u>
Restricted funds				
NK Community Award scheme	142	-	-	142
Family & Youth fund	19,660	(4,760)	-	14,900
	<u>19,802</u>	<u>(4,760)</u>	<u>-</u>	<u>15,042</u>
TOTAL FUNDS	<u>364,149</u>	<u>(353,235)</u>	<u>23,621</u>	<u>34,535</u>

PURPOSE OF FUNDS

Purpose of Endowment Funds

The original intention of these endowment funds is not now known. The trustees do not intend to use these funds in the foreseeable future.

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 DECEMBER 2025

15. MOVEMENT IN FUNDS - continued

Purpose of Restricted Funds

NK Community Award Scheme is used towards funding a specific community project.

Family & Youth Fund - The trustees have set aside funds to develop and maintain positive relationships with young people and families both within the congregation and the community.

Purpose of Designated Funds

Fabric Reserve Fund - The trustees have set aside funds for the maintenance of the church property.

Community Fund - The trustees have set aside funds to develop and promote community initiatives.

Church Organisations - The trustees have identified funds for use by the named organisations to further their individual aims.

16. RELATED PARTY DISCLOSURES

There were no other related party transactions other than those mentioned in Note 9 Trustees Remuneration and Benefits.

17. ANALYSIS OF NET ASSETS AMONG FUNDS

	General £	Designated £	Restricted £	Endowment £	Total £
Investments	109,385	456,630	-	2,980	568,995
Current assets	26,477	133,097	13,665	-	173,239
Current liabilities	(12,989)	-	(499)	-	(13,488)
Net assets at 31st December 2025	122,873	589,727	13,166	2,980	728,746

	General £	Designated £	Restricted £	Endowment £	Total £
Investments	98,456	393,947	-	2,980	495,383
Current assets	38,686	125,503	26,210	-	190,399
Current liabilities	(17,108)	-	-	-	(17,108)
Net assets at 31st December 2024	120,034	519,450	26,210	2,980	668,674

18. 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.

NEW KILPATRICK PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 DECEMBER 2025

19. SPECIAL COLLECTIONS AND DONATIONS

In addition to the general fund income recorded, the following income from Special Collections and Fund Raising events was disbursed to the following charities:

	2025 £
Special Christmas Collections disbursed as follows;	
Glasgow City Mission	945
G15 Youth Project	945
Church House Bridgeton	945
G61/G62 Community Response	945
Way Ahead Stroke Group	945
	4,725

The Church Organisations have also held special collections for various charities throughout the year.

The following donations were made:

	2025 £	2024 £
1st Bearsden Company, The Boys Brigade	1500	1,500
Scottish Bible Society	750	750
Presbytery Holy Land Bursary Scheme	400	400
	2,650	2,650

In addition £9,412 was donated to St Gregory's Church Food Bank.

20. FUNDS HELD BY CHURCH OF SCOTLAND

During the year, costs of £79,834 were expended and income of £542,841 was received in the Consolidated Fabric Fund of the Church of Scotland. The balance at 2025 is a debtor of £473,229 (2024: debtor of £10,222).

NEW KILPATRICK PARISH CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings	229,891	232,036
Tax recovered on gift aid	51,150	51,277
Legacies	1,300	-
Church organisations income	13,725	13,403
Income from congregational organisations	4,196	2,476
Endowment income	547	555
Community fund income	49	-
Sunday school income	-	500
Fabric reserve income	313	500
Youth & family income	6,000	19,660
	307,171	320,407
Investment income		
Deposit account interest	3,981	4,347
Investment interest	-	39
Dividends received	18,967	17,336
	22,948	21,722
Charitable activities		
Glebe rent	15,425	15,425
Use of premises	6,605	5,632
Bookstall	837	963
Fundraising for Church funds	4,381	-
	27,248	22,020
Other income		
Fund transfer from Consolidated Fabric Fund	14,000	-
Total incoming resources	371,367	364,149
EXPENDITURE		
Investment management costs		
Investment manager's fees	564	515
Offering Envelopes	99	104
	663	619
Charitable activities		
Giving to grow	160,258	151,628
Minister's expenses	2,815	2,289
Salary & related costs	103,833	84,216
Carried forward	266,906	238,133

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NEW KILPATRICK PARISH CHURCH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 DECEMBER 2025

	2025	2024
	£	£
Charitable activities		
Brought forward	266,906	238,133
Water rates	3,603	5,238
Insurance & manse council tax	17,891	16,676
Heating & lighting & ground maintenance	24,856	21,582
Church telephone & postages	1,404	1,622
Print, stationery & photocopying	3,083	3,602
Advertising & church magazines	348	737
Administration & miscellaneous	2,882	2,498
Presbytery dues	8,305	7,600
Donations	2,650	2,650
Fabric repairs & maintenance	27,935	25,578
Resources committee	4,171	4,533
Education committee	584	720
Other committee expenses	998	4,658
Organ & music	2,127	1,433
Charitable expenditure	13,771	12,902
	381,514	350,162
 Support costs		
 Governance costs		
Independent examiners fees	2,730	2,454
Total resources expended	384,907	353,235
Net (expenditure)/income	(13,540)	10,914

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