

Hamilton Bardrainney Church **Receipt and Payment Accounts**

Year ended 31st. December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025
	£	£	£	£
Receipts				
Freewill Offering Envelopes (non Gift Aid)	5,469.40			5,469.40
Gift Aid Offerings	12,736.00			12,736.00
Ordinary Offerings	6,501.68			6,501.68
Corner cafe towards Heating, Lighting & Stationery	600.00			600.00
stationary				
After teas/coffees		822.81		822.81
Restricted Fabric Fund Boxes		546.59		546.59
Smartie Tubes(20P's)		0.00		0.00
Quiz Nights		240.00		240.00
Special offerings for Water Aid, Hospice, Mcmillan, Church Angels	500.00			500.00
Money raised by congregation and Keep Fit class for various charities (see page 12) & General Inc				0.00
Donations from Congregation	1,960.00			1,960.00
From C of S for nsurance	1,923.18			1,923.18
	29,690.26	1,609.40	0.00	31,299.66
Tax on Gift Aid Offerings	5,429.88			5,429.88
Money raised in Charity Shop	3,729.25			3,729.25
Weddings, Funerals etc.	1,572.40			1,572.40
Life & Work	20.00			20.00
Donations from Café on the Corner Users	2,245.58			2,245.58
Donations from Keep Fit	0.00			0.00
Miscellaneous Income	276.00			276.00
From C of S for roof repair & radiators	3,334.22			3,334.22
Donation from Guild	0.00			0.00
Refund from Scottish gas	3,264.09			3,264.09

Reconcile between accounts	0.00	0.00	0.00
Total Receipts	49,561.68	1,609.40	0.00 51,171.08

Hamilton Bardrainney Church Receipt and Payment Accounts

Year ended 31st. December 2025

Continued

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
Payments				
Ministry & Mission Allocation	24,112.01			24,112.01
Presbytery Dues	456.00			456.00
Int.Mod., Minister's Travelling Expenses & Locum Costs	2,639.36			2,639.36
Other Salaries	1,640.00			1,640.00
Fabric Repairs & Maintenance	7,506.90			7,506.90
Heating & Lighting	8,167.93			8,167.93
Insurance	2,021.98			2,021.98
Outreach	750.00			750.00
Posts, Printing, Stationery etc	288.64			288.64
Petty Cash for Craft Group	0.00			0.00
Café on the Corner Expenses	1,424.25			1,424.25
Life & Work Magazine	24.50			24.50
Charity Shop rent	550.00			550.00
Miscellaneous Expenses	1,042.90			1,042.90
Replacement Roof + repair				0.00
Grant expenditure				
New music box				0.00
Total Payments	50,624.47	0.00	0.00	50,624.47

**Excess of Receipts over
Payments for the year before
transfers**

-1,062.79 1,609.40 546.61

**Excess of Receipts over
Payments for the year**

-1,062.79	1,609.40	546.61
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**Hamilton Bardrainney Church
Statement of Balances**

At 31st. December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 9025 £	Total 2025 £
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Bank & Deposit Balances

Bank & Deposit Balances brought forward from 31/12/2024	17,373.12	53,982.33		71,355.45
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Movement in year:

Excess of receipts over Payments for the year	-1,062.79	1,609.40		546.61
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Transfer between funds	0.00	0.00		0.00
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Bank & Deposit Balances
carried forward

16,310.33	55,591.73	0.00	71,902.06
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Debtor at 31st.December 2025

Estimated Gift Aid Tax Recoverable	5,000.00		5,000.00
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The accounts were approved by the Kirk
Session on 10th March 2026

For and on behalf of the Kirk Session

Jean McKenzie
(Session Clerk)

Marilyn
Swankie
(Treasurer)

Hamilton Bardrainney Church

Notes to the Accounts

1. Trustees Remuneration and
Related Party Transactions

One trustee received remuneration totalling £1,050 in the year (2024:£1,760).
No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movement of Funds

	At 1st. January 2025 £	Receipts £	Payments £	Transfers £
Unrestricted Funds				
General Fund	17,373.12	49,561.68	(50,624)	0.00
Restricted Funds				
Restricted Fabric Fund	53,982.33	1,609.40	0.00	0.00
Total Funds	71,355.45	51,171.08	(50,624)	0.00

Purpose of Restricted Funds

Donations for specific purposes e.g. Benevolent fund & Fabric.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2023 £	Total 2025 £
Analysis of Donations				
Freewill Offering Envelopes(non Gift Aid)	5,469.40			5,469.40
Gift Aid Offerings	12,736.00			12,736.00
Ordinary Offerings	6,501.68			6,501.68
After service tea		546.59		546.59
Roof Fund boxes		822.81		822.81
Smartie Tubes (20P's)				0.00
Quiz Nights		240.00		240.00
Money raised by Keep Fit Class for various charities & (see page 6)	0.00			0.00
Donation from Guild	0.00			0.00
Donation from Keep Fit Group	0.00			0.00
donations from Congregation	1,960.00			1,960.00

Special offerings for Mcmillan, Wateraid, Hospice & Samaritans Purse	500.00			500.00
Weddings/Funerals/Use of Hall	1,572.40			1,572.40
Gift Aid Tax Return	5,429.88			5,429.88
From C of S for Insurance	1,923.18			1,923.18
Chaity Shop Income	3,729.25			3,729.25
Donations from Cafe users	2,245.58			2,245.58
	42,067.37	1,609.40	0.00	43,676.77

Details of total that make up receipts Balance on Page 7

Refund from Scottish Gas	3,264.09			3,264.09
From consolidated Fabric Fund Income(Manse Rental)				0.00
Life & Work	20.00			20.00
Miscellaneous Income includes insurance overpayment	276.00			276.00
to heating & lighting from Café	600.00			600.00
from C of S for roof and radiator repair	3,334.22			3,334.22
Benevolent Fund		0.00		0.00
	49,561.68	1,609.40	0.00	51,171.08

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
Analysis of Payments				
Offering Envelopes	183.65	0.00	0.00	183.65
Total Payments	183.65	0.00	0.00	183.65

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025
Charitable Activities				
Ministry & Mission Allocation	24,112.01	0.00	0.00	24,112.01
Presbytery Dues	456.00	0.00	0.00	456.00
Int.Mod., Minister's Travelling Expenses & Locum Costs	2,639.36	0.00	0.00	2,639.36
Other Salaries	1,640.00	0.00	0.00	1,640.00
Fabric Repairs & Maintenance	7,506.90	0.00	0.00	7,506.90
Heating & Lighting	8,167.93	0.00	0.00	8,167.93
Insurance	2,021.98	0.00	0.00	2,021.98
Outreach	750.00	0.00	0.00	750.00

Posts, Printing, Stationary, copying	288.64	0.00	0.00	288.64
Life & work Magazine	24.50	0.00	0.00	24.50
Charity shop rent	550.00	0.00	0.00	550.00
Café on the Corner expenses	1,424.25			1,424.25
Miscellaneous Expenses	1,042.90	0.00	0.00	1,042.90
replacement roof repair				
Grant expenditure				
new Music Box				
	<u>50,624.47</u>	<u>0.00</u>	<u>0.00</u>	<u>50,624.47</u>

Governance costs

None

Minister's Stipend

All church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's stipends are paid in accordance with 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 5th. and subsequent years of service £39,856

Collections for third parties

	2025	2024
	£	£
Samaritan's Purse	200.00	200.00
Ardgowan Hospice		65.00
Mcmillan Cancer Support		350.00
Wateraid	500.00	500.00
Loal Ukrainian Family	50.00	
Church Angels		80.00
Connor Bristow		500.00
Young Life International		100.00
Holuland Bursary Fund		200.00
	<u>750.00</u>	<u>1995</u>

Memorandum Appendix

Funds on account with Church of Scotland General Trustees
Year ended 31st. December 2025

	At 1st. January 2025 £	Insurance payment and miscellaneous costs £
Consolidated Fabric Fund Revenue - Opening Balance	27,551.54	7,803.60
Consolidated Fabric Fund - 2025 Revenue	<u>10,543.20</u>	0.00
Consolidated Fabric Fund - Year End Revenue Total	<u>38,094.74</u>	<u>7,803.60</u>

Total 2024
£

7,001
13,328
5,106

250

799
0
0
297

1,495

3,818

32,094

5,433
3,541
815
42

2,949
205
445

300
0

0
45,824

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Total 2024
£

13,001
0

4,392

1,050

4,284

6,317

1,895

1,995

303

0

2,150

70

600

1,019

19,945

2,250

3,079

62,350

-16,526

-16,526

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**At 31st.
December
2025
£**

16,310.33

55,591.73

71,902.06

Total 2024
£

7,001
13,328
5,105
799
0
0
297

65
300
205
3,818

1,430
815
5,433
0
3,541
2,949

45,086

8,000

0
100
0

0

53,186.00

Total 2024
£

303

303

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Total 2024

13,001
0

4,392
1,050
4,284
6,317
1,895
1,995

303
70
600
2,150
1,018
19,945
2,250
3,080
<u>62,350</u>

**At 31st.
December
2025
£**

19,747.94

10,543.20

30,291.14
