

The Church of Scotland

Port Glasgow NEW PARISH CHURCH (Church of Scotland)



Annual Report
Accrued Accounts for year
ended.
31st December 2025

Meeting of Trustees
29th March 2026

Annual Business
Meeting
14th June 2026

Port Glasgow: New Parish Church (Church of Scotland)
Reference and Administrative Information

Charity Registration Number: SC 009018

Charity Name: Port Glasgow: New Parish Church (Church of Scotland)

Contact Address: 17 Marloch Avenue
Port Glasgow
PA14 5LH

Trustees

Rev William Boyle, I Dunnachie, D Addison, L Cupples, S MacFarlane, J Bell, K Bell, R Guthrie, J Finlay, E Docherty, D McNeil, M Paterson, W Stevenson, L Stevenson, S Conn, A Burns, A McAnally, B Peddie, M Vize, M MacFarlane, J McIlhinney, H Cooper, M Mitchell, W Mooney, K Guthrie, A Finnie, E Stirling, C Darrah, E Marshall, L Guthrie, H Eckford, M Mooney, J Cowan, G Steele, D Blaney, S Conway, L Graham, G Hart, D Hendry, A Klar, F Marshall, L Stein, J Sharp, W. McDade, F Boyd, J Boyle, M Kelly, M Williams, G Wishart, D Irwin, A. McMenemie.

Principal Office-bearers

Minister Rev William Boyle

Session Clerks: Robert Guthrie, Sheena MacFarlane & Frances Boyd

Church Treasurers: Gillian Wishart

Independent Examiner: Mr Graeme Wallace
1 Langhouse Road
INVERKIP
PA14 0GG

Bankers: Royal Bank of Scotland
122 Cathcart Street
GREENOCK
PA15 1BA

Trustees' Annual Report To 31 December 2025

Structure, Governance and Management

The congregation is a registered charity, number SC009018 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are Elders of the Church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session which meets five times a year is responsible for spiritual affairs within the church and certain other responsibilities are delegated to various committees as appropriate.

Organisational Structure

The Kirk Session is based on the Unitary Constitution and is chaired by the Minister and meets five times a year. Certain responsibilities are delegated to various committees as appropriate, and reports are submitted at each Kirk Session meeting. Additional meetings may be called to discuss urgent matters arising between scheduled meetings.

Objectives

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.

Summary of the year and the future

2025 was yet another very busy year for Port Glasgow New Parish Church. Sunday Services continue to be well attended. There were a number of Baptisms, Weddings and a renewal of Wedding Vows. We also said goodbye to our organist Mark and welcomed our new organist Sean at the very beginning of 2026. With the increase in the number of children attending our Sunday Club which includes young people in Primary 6 and above, the future arrangements for our young folk will be a Creche, Sunday Club and Bible Class.

At the moment, our future Creche Leaders are going through the PVG scheme which seems to be taking some time. Our Bible Class is well established and the young folk who attend are now involved in much more in-depth discussion around our weekly Scripture Reading(s).

The Bible Class has also launched their new Prayer Tree in both the Link and Reception areas. This has been very well received. It is also thanks to their input that we have established a new Tik Tok Channel. We have also been working together on the Sacrament of Holy Communion, allowing the Bible Class to join us throughout the whole service when we celebrate Communion.

2025 saw yet more new groups using our Church Halls. Our halls are very well used, resulting in our building being open 7 days a week. Is it wonderful to see the Church so busy and this has been noticed by our community.

Welcoming our New Mission and Outreach Worker and Admin Assistant in 2025 was obviously a real highlight and this has also seen an increase in how much is going on within our building. For example, adding our new Takeaway Church with a future plan for a Café Church enables us to promote new ways of providing worshipping communities for those who can't attend a Sunday morning at 11 am.

Throughout 2025, there were plenty of activities from the Family Fun Day, Picnic in the Park, Good as New Sales, New Parish Café, our Cinema trip, Comet Festival, Muddy Church and so much more to mention.

School Chaplaincy and Shipyard Chaplaincy continued across 2025. As Chaplain, I visit the Yard twice a month. As you can imagine, moral is low and the future remains uncertain. I walk round all of the office areas and the yard itself having conversations with the team and provide a listening ear or quiet space if needed.

School Chaplaincy at Newark Primary continued. From Easter Code, Bubblegum N Fluff, First Friday of the month Assembly, Newark Vibes, Christmas Concert at our Church and so many more exciting activities which makes it a great place to be and really embraces the ethos of chaplaincy. At Port Glasgow High School, our Assemblies and S1/S2 Workshops continue across the year.

Thank you to everyone who attends, volunteers, serves on committees, supports events, leads groups, makes tea, welcomes at the door, teaches our young people, maintains our buildings, and prays faithfully. The Church of Scotland is changing. Society is changing. The ways people connect with faith are changing. But the Gospel remains the same. We move forward together — not with fear, but with faith.

As Scripture reminds us:

"See, I am doing a new thing! Now it springs up; do you not perceive it?— Isaiah 43:19

And:

"Therefore, encourage one another and build each other up." — 1 Thessalonians 5:11

May we continue to build, to encourage, to serve, and to trust that God is guiding Port Glasgow New Parish Church into the next chapter of its life.

Let us move forward together — helping one another, listening to one another, and always treating each other well.

Risk Management

Fire, Health and Safety

The Committee continues its work by conducting methodical and comprehensive risk assessments of our Church, Hall and all ongoing activities

Portable Appliance Testing (P.A.T.) was carried out by Bill Stevenson in April 2025 and all items of electrical equipment used either in the church premises or manse were found to meet the required standards. This testing will be carried out again in 2027

During the year there were two accidents recorded, these were all investigated and action taken, where necessary, by the Committee

Ministry to Children and Young People

At November 2024, there was a total of 234 young people in our Youth Organisations which comprised of the Sunday Club, Girls' Brigade (2 Companies) Guides, Boys' Brigade and Scouts. The numbers have slightly decreased this year, 2 less. These 234 youngsters are assisted by a dedicated band of 61 leaders which is a great achievement.

Legacies

There was one legacy received in 2025 of £8422, being the final settlement of the Sheena Morgan estate

Financial Review

- Total gross income for the year to 31 December 2025 was £190,000 which represents a decrease of £323718 on the 2024 figure of £513718. This was mainly caused by the selling of the previous manse which had to be incorporated into the financial figures
- Gift Aid tax reclaim amounted to £17,571; £763 to the Manse/20p Fund, and the balance of £16808 to the benefit of the general Church funds.
- The number giving by standing order was 75, and by Gift Aid WFO envelopes 31 and by other WFO envelopes 26.

- Our Ministries & Mission contribution of £56,664 was paid in full. Our contribution for 2026 is £58,780 which is the equivalent of £1,130 every week.

Total expenditure in 2025 was £181,601 which represents a decrease in costs of £122,797 on 2024 (£304,398).

- Manse expenses amounted to £1,856 and Council Tax £1,474
- The Compass project had receipts of £46,576 which included £29,500 from the Seeds of Growth Fund, £5,000 from the PG Newark Mission Fund, £10,775 from the Congregation. Expenses were £23,768 which included £19,780 as Salaries, Income Tax and Pension Contributions

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 2 month's expenditure. At the year end the Church held unrestricted funds of £245,120 which represents more than 2 month's expenditure. The Church also has restricted funds totalling £40,698 which have been provided for the purposes specified in Note 14 of the financial statements.

Statement of 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 income and expenditure 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 jurisdiction

Approved by the Trustees and signed on their behalf,

A handwritten signature in black ink, appearing to be 'Robert Guthrie', written in a cursive style.

Robert Guthrie, Session Clerk
29th March 2026

Independent Examiner's Report to the Trustees of Port Glasgow New Parish Church

Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 18

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 trustees consider that the audit requirement of Regulation 0(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 independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The Procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Graeme Wallace

Professional Qualification/Professional Body:

Address: 1 Langhouse Mews, Langhouse Road, Inverkip, PA16 OGG

Date: 3/4/2026

PORT GLASGOW: ST ANDREW'S
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2025

Port Glasgow: New Parish Church (Church of Scotland)
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:							
Donations and Legacies	1	94,268	11,846	106,114	237,345	4,469	241,814
Charitable Activities	2	11,772	39,481	51,254	18,960	7,358	26,318
Other Trading Activities	3	13,060	-	13,060	12,118	-	12,118
Interest Received	4	6,386	-	6,386	1,390	-	1,390
Other	5	13,186	-	13,186	232,077	-	232,077
Total Income		138,673	51,327	190,000	501,891	11,827	513,718
Expenditure on:	6						
Raising Funds		-	-	-	-	-	-
Charitable activities		152,099	29,503	181,601	299,639	4,759	304,398
Other		-	-	-	-	-	-
Total Expenditure		152,099	29,503	181,601	299,639	4,759	304,398
Net income(expenditure) before gains and losses on investments		(13,425)	21,824	8,399	202,252	7,068	209,319
Transfers between funds	14	(763)	763	-	6,246	(6,246)	(0)
Net incoming/outgoing resources before other recognised gains and losses		(14,188)	22,587	8,399	208,498	821	209,319
Net movement in funds		(14,188)	22,587	8,399	208,498	821	209,319
Total funds brought forward		259,308	18,111	277,419	50,810	17,290	68,100
Total funds carried forward		245,120	40,698	285,818	259,308	18,111	277,419

Port Glasgow: New Parish Church (Church of Scotland)

Accounting Policy Notes

Year ended 31 December 2025

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 Financial Reporting Standards applicable in UK and Republic of Ireland (FRS102) effective from 1 January 2019 and the Financial Reporting Standards applicable in 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.

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.

Going Concern

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future and has therefore adopted the going concern basis in preparing these financial statements.

Incoming resources

Income is recognized 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 recognized as income when the charity has control over the item, any condition 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 recognized.

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 recognized as expenditure in the period of receipt.

Port Glasgow: New Parish Church (Church of Scotland)
Accounting Policy Notes continued
Year ended 31 December 2024

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 on notification of the interest paid or payable by the Bank.

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.

Investments

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.

Taxation

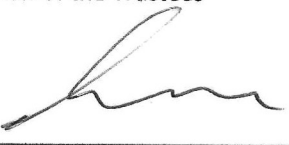
Port Glasgow: New Parish Church is registered as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Port Glasgow: New Parish Church (Church of Scotland)
Balance Sheet
Year ended 31 December 2025

	Note	2025		2024	
		£	£	£	£
Current Assets					
Debtors	9	17,571		10,650	
Bank and Cash	10	60,813		61,615	
Funds deposited with CoS		212,077		212,077	
		<u>290,461</u>		<u>284,342</u>	
Creditors: Amounts due within one year					
Accruals	11	4,643		6,923	
		<u>4,643</u>		<u>6,923</u>	
Net Current Assets			285,818		277,419
Creditors: Amounts due within one year	12		0		0
Net Assets			<u>285,818</u>		<u>277,419</u>
Unrestricted Funds	14				
General Funds		114,672		137,875	
Designated Funds		<u>130,448</u>		<u>121,433</u>	
			245,120		259,308
Restricted Funds	14		40,698		18,111
			<u>285,818</u>		<u>277,419</u>

The Accounts were approved by the Trustees on

For and on behalf of the Trustees



R Guthrie
Session Clerk



G Wishart
Treasurer

29th March 2026

Port Glasgow: New Parish Church (Church of Scotland)
Notes forming part of the Financial Statements
Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Donations and Legacies						
WFO and Gift Aid Donations	49,758		49,758	53,253		53,253
Open Plate Offerings	10,629		10,629	11,605		11,605
Tax Recovered on Gift Aid	20,338		20,338	12,129		12,129
Legacies and Bequests	8,422		8,422	156,958		156,958
Mission and Outreach		11,184	11,184			0
Other	5,122	662	5,784	3,400	4,469	7,869
	<u>94,268</u>	<u>11,846</u>	<u>106,114</u>	<u>237,345</u>	<u>4,469</u>	<u>241,814</u>
2 Income from charitable activities						
Funerals & Weddings	2,485		2,485	3,660		3,660
Collections for third parties	557		557	951		951
Grant Income	2,920	2,000	4,920			0
Mission and Outreach		35,392	35,392			
Walking Football			0		2,500	2,500
Dementia/Wellbeing			0		1,078	1,078
Chatty Café		963	963		780	780
ASN Group		1,000	1,000		3,000	3,000
Fundraising Events	2,772		2,772	2,340		2,340
Other receipts	3,039	127	3,165	12,009		12,009
	<u>11,772</u>	<u>39,481</u>	<u>51,254</u>	<u>18,960</u>	<u>7,358</u>	<u>26,318</u>
3 Income from other trading activities						
Rent received from Hall Lets	13,060		13,060	12,118		12,118
4 Investment income						
Interest Received	6,386		6,386	1,390		1,390
5 Other Receipts						
Net Proceeds from sale of Manse			0	232,077		232,077
Receipts from General Trustees	13,186		13,186	-		0
	<u>13,186</u>		<u>13,186</u>	<u>232,077</u>		<u>232,077</u>

Port Glasgow: New Parish Church (Church of Scotland)
Notes forming part of the Financial Statements
Year ended 31 December 2025

6 Analysis of Expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Raising Funds:						
Offering Envelopes	0	0	0	0	0	0
Charitable Activities:						
Ministries & Mission contributions	56,664		56,664	50,881		50,881
Presbytery Dues	980		980	610		610
Minister's Travelling Expenses	1,024		1,024	638		638
Pulpit Supply	108		108			-
Organist Supply	1,970		1,970	670		670
Hall Cleaner's Salary			-	1,742		1,742
Hall Keeper's Salary	19,152		19,152	14,173		14,173
Organist's Salary	3,844		3,844	5,139		5,139
Mission and Outreach Salaries		23,768	23,768			-
Fabric Repair & Maintenance	27,339		27,339	8,301		8,301
Manse Expenses	1,856		1,856	13,774		13,774
Manse Council Tax	1,474		1,474	1,427		1,427
Organ & Piano Maintenance			-	0		-
Heat & Light	23,493		23,493	21,686		21,686
Insurance	3,882		3,882	3,564		3,564
Publicity & Advertising	2,218		2,218	2,233		2,233
Printing, stationery & photocopier	1,170	80	1,250	1,575		1,575
Computer Equipment		1,785	1,785			
Church Magazine	614		614	671		671
Life & Work Magazine	84		84	0		-
Well Being/Dementia			-		300	300
Walking Football			-		30	30
Chatty Café		974	974		537	537
ASN Group		339	339		1,423	1,423
<i>Bequest Related Expenditure:</i>			-			
Kitchen Renovation			-	13,145		
Church Decoration and Carpets			-	49,174		
Other			-	4,001		4,001
Contribution to cost of New Manse			-	100,020		100,020
Third Party Collections	557		557	514		514
Other Expenditure	5,668	2,557	8,225	5,702	2,470	8,172
	152,099	29,503	181,601	299,639	4,759	304,398
Total Expenditure	152,099	29,503	181,601	299,639	4,759	304,398

Port Glasgow: New Parish Church (Church of Scotland)
Notes forming part of the Financial Statements
Year ended 31 December 2025

	2025	2024
	£	£
6 Staff Costs and numbers		
Salaries and wages	46,764	21,611
Pension Costs	219	0
Total	<u>46,983</u>	<u>21,611</u>

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

	2025	2024
	Number	Number
Ministerial support	0	0
Mission and Outreach	2	0
Music staff	1	1
Premises maintenance	1	1
	<u>4</u>	<u>2</u>

No employee had benefits in excess of £50,000 (2023 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 tenth and subsequent years) £38,856.

7 Trustee Remuneration and Related Party Transactions

During the year four trustees received reimbursement of purchases/expenses on behalf of the Church totalling £2,591 for which valid receipts were provided. (2024 £3,987)

In addition, Mr David Addison who is also a member of the Kirk Session received £930 for providing services as a depute organist during the year (2024 £620)

No person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Port Glasgow: New Parish Church (Church of Scotland)
Notes forming part of the Financial Statements
Year ended 31 December 2025

	2025	2024
	£	£
9 Debtors		
Gift Aid Tax Refund Due	17,571	10,650
	<u>17,571</u>	<u>10,650</u>

10 Bank and Cash	2025	2024
	£	£
General account	3,584	23,659
Fabric Fund account	3,126	10,471
West Church Manse account	4,608	4,062
Benevolent Fund	355	555
Mile of 2p	2,395	2,131
Guild	2,428	2,213
Junior Church	606	413
Mission and Outreach	33,369	5,618
Flower & Gift Fund A/C	1,233	2,670
Compassion UK	892	998
Multi-Media Fund	964	1,223
Pastoral Assistance Grant	2,000	2,000
Walking Football	3,176	3,176
Dementia/Wellbeing	963	963
Chatty Café	45	1,056
ASN Group	1,068	407
	<u>60,813</u>	<u>61,615</u>

11 Creditors	2025	2024
	£	£
HMRC	933	1,233
Utilities Accruals	3,645	5,349
Other Accruals	65	341
	<u>4,643</u>	<u>6,923</u>

12 Collections for Third Parties	2025	2024
	£	£
Poppy Scotland	320	237
Christian Aid	237	514
	<u>557</u>	<u>751</u>

13 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.

Port Glasgow: New Parish Church (Church of Scotland)
Notes forming part of the Financial Statements
Year ended 31 December 2025

14 Movements in Funds

	At 1 Jan 2025	Income	Expenditure	Transfers	At 31 Dec 2025
Unrestricted Funds					
General account	137,875	106,904	(150,107)	20,000	114,672
Total General Funds	137,875	106,904	(150,107)	20,000	114,672
Bequest Related Funds	90,638	8,422			99,059
Fabric Fund account	21,421	20,338		(20,763)	20,997
West Church Manse account	4,062	547			4,608
Benevolent Fund	555		(200)		355
Mile of 2p	2,131	264			2,395
Guild	2,213	1,410	(1,195)		2,428
Junior Church	413	790	(597)		606
Total Designated Funds	121,433	31,769	(1,992)	(20,763)	130,448
Total Unrestricted Funds	259,308	138,673	(152,099)	(763)	245,120
Restricted Funds					
Mission and Outreach	5,618	48,702	(25,726)	1,763	30,356
Flower & Gift Fund A/C	2,670		(1,436)		1,233
Compassion UK	998	662	(768)		892
Multi-Media Fund	1,223		(259)		964
Pastoral Assistance Grant	2,000				2,000
Walking Football	3,176				3,176
Dementia/Wellbeing	963				963
Chatty Café	1,056	963	(974)	(1,000)	45
ASN Group	407	1,000	(339)		1,068
Total Restricted Funds	18,111	51,327	(29,503)	763	40,698
Total Funds	277,419	190,000	(181,601)	0	285,818

Purposes of Designated Funds

Fabric Fund - for the maintenance of Church property

West Church Manse - upkeep of manse

Mile of 2ps - for general use of the Church

Benevolent Fund - support of poor of Church and Parish

Guild Flower Fund - purchasing flowers for sick and housebound members of Guild

Guild - support Church and national Guild projects

Junior Church - purchase and provide support materials

Bequest Related Funds - as specified by the bequest or for use for fabric repairs and renovations

Purposes of Restricted Funds

The Manse/Link account has now been redesignated as the Compass Project account

Manse/Link/20p a day - to maintain the link, the Church building and halls and the Manse.

Flower & Gift Fund - to provide flowers for display during services of worship and gifts

Compassion UK - Kirk Session and Youth Organisations sponsorship of children

Multi Media Fund - for the maintenance of and improvements to the audio/visual system

Walking Football/Dementia & Wellbeing, Chatty Café - support wellbeing

ASN Group - Play group for children with additional support needs

APPENDIX

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

	2025	2024
	£	£
<u>REVENUE ACCOUNT</u>		
<u>Consolidated Fabric 50</u>		
Credit Balance at 31 December	<u>2,137</u>	<u>13,960</u>
<u>REVENUE ACCOUNT</u>		
<u>Consolidated Fabric 56</u>		
Credit Balance at 31 December	<u>22,621</u>	<u>22,621</u>
<u>TEMPORARY ACCOUNT</u>		
Credit/(Debit) Balance at 31 December	<u>2,766</u>	<u>1,966</u>