The Church of Scotland

Renton Trinity Parish Church

Receipts and Payments Account

31 December 2025

Congregation No: 181213

Charity No: SC014833

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	RENTON TRINITY PARISH CHURCH
Charity Registration Number:	SC014833
Congregation Reference No:	181213
Contact Address:	W F McLellan, C.A., 22 Main Street Renton Dumbarton G82 4LY

Principal Office Bearers:	Assistant Minister:	Rev Ann Fyffe (to May 2025)
	Assistant Minister	Rev Marc Boshoff (from July to 30 November 2025)
	Interim Moderator:	Rev Dr Graeme Wilson
	Session Clerk:	Jayne Beaton
	Church Treasurer:	Fergus McLellan

Bankers:	Virgin Money 32 Sylvania Way South Clydebank G81 1RP

Kirk Session:	Jayne Beaton	Anne Brown	Irene Butcher	Billy Davidson
	Moira McKellar	Charles Keown	Richard McKenzie	Fergus McLellan
	Isobel Scott	Isobel Wyllie		

Anna Glen (deceased) Bill Macdonald (non-active) Ruth Macdonald (non-active)

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025

Structure, Governance and Management

Governing Document
The Church is administered under the terms of the Unitary Constitution.

Recruitment and Appointment of 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.

Organisational Structure
The Kirk Session which meets six times a year is responsible for spiritual affairs within the church and also has sub committees which include members of the Congregation to deal with finance, property and outreach.

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 to 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.

In Renton Trinity Parish Church these activities are demonstrated through Services of Worship, Social Events, Fundraising and Community Activities.

Achievements and Performance
The Congregation is linked with Bonhill. The Trustees main objective is to sustain the Congregations witness to the Parish.

During the year the Congregation was served by Locum Ministers Rev Anne Fyffe and Rev Marc Boshoff, both of whom have been called to be Ministers in their own charges. Anne in Clydebank and Marc in Dunblane. We are grateful for their work in our Congregation.

We are pleased that the local Youth Group and Community Food Hub continue to use our premises, both of which enhance the Congregations Community outreach.

The Congregation held a number of events which were attended by both members and the local community. These included Spring Fayre, Visions of Autumn and a Christmas Craft Fayre.

Financial Review

The continued generosity of the members meant we were able to meet our financial commitments for the year however due to rising overhead costs a deficit occurred.

The funds received from the sale of the Manse are held in the Consolidated Fabric Fund of the General Trustees for the use of the Congregation for Fabric Repairs. £15,000 was withdrawn during the year to pay for repointing of the Church Hall.

Reserves Policy

It is the Trustees policy to have a reserve fund to meet extraordinary expenditure which may occur in the future. The balance held is £14,000 which represents approximately 4 months expenditure.

Statement of Trustee's Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



.....

Jayne Beaton
Session Clerk

16 April 2026

Independent Examiner's Report of the Trustees of Renton Trinity Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 1 to 9.

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 Trustees Investment (Scotland) Act 2005 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 view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention 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.



…….
P W Raeburn Limited

4 Glenward Avenue
Lennoxtown
G66 7EP

2 June 2026

RENTON TRINITY PARISH CHURCH

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Receipts	**3**				
Donations		32,369	240	32,609	29,951
Activities for Generating Funds		2,621	-	2,621	2,012
Investment Income		53	14	67	79
		35,043	254	35,297	32,042
Payments	**4**				
Cost of Generating Funds		95	-	-	95
Charitable Activities		41,775	-	41,755	32,376
Governance Costs		-	-	-	-
Total Payments		41,870	-	41,870	32,471
Excess of Receipts over Payments for the Year before Transfers		(6,827)	254	(6,573)	(429)
Transfers		1,920	(601)	1,319	985
Excess of Receipts over Payments for the Year		(4,907)	(347)	(5,254)	556

RENTON TRINITY PARISH CHURCH

STATEMENT OF BALANCES

AT 31 DECEMBER 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Bank & Deposit Balances				
Bank & Deposit Balances brought forward	20,335	1,432	21,767	21,211
Movement in Year:				
Excess of Receipts over Payment for the Year	(4,907)	(347)	(5,254)	556
Bank Deposit Balances carried forward	15,428	1,085	16,513	21,767

The accounts were approved by the Trustees on 16 April 2026.

For and behalf of the Trustees

..... **Session Clerk**

Jayne Beaton

..... **Treasurer**

Fergus McLellan

RENTON TRINITY PARISH CHURCH

NOTES TO THE ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

1 Trustee Remuneration and Related Party Transactions

No Trustee received any remuneration or expenses during the year.
The Interim Moderators & Locums travelling expenses were £522.

2 Movements in Funds

	At 1 January 2025	Receipts	Payments	Transfer	At 31 December 2025
	£	£	£	£	£
Unrestricted Funds					
Designated Fabric Fund	477	-	-	31	508
Designated Reserve Fund	15,000	-	-	(1,000)	14,000
General Fund	5,205	35,043	41,870	2,542	920
	20,682	35,043	41,870	1,573	15,428
Restricted Funds					
Flower Fund	89	240	-	(240)	89
Fabric Fund	-	14	-	(14)	-
Benevolent Fund	996	-	-	-	996
	1,085	254	-	(254)	1,085
Total Funds	21,767	35,297	41,870	1,319	16,513

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 to meet any shortfall arising on the general fund and to meet extraordinary expenditure.

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.
Fabric Fund: This fund is used for specific fabric projects.
Benevolent Fund: This fund is used to help those in need within the parish.

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3	**Analysis of Donations**				
	WFO Scheme (non Gift Aid)	559		559	657
	Gift Aid Donations	18,443		18,443	18,048
	Tax Recovered on Gift Aid Donations	5,971		5,971	6,570
	Ordinary Offerings (Open Plate)	2,726		2,726	2,454
	Other Offerings and Donations	4,670	240	4,910	2,222
		32,369	240	32,609	29,951
4	**Analysis of Payments**				
	Costs of generating funds				
	Offering envelopes	95	-	95	95
	Charitable Activities				
	Giving to Grow	21,011	-	21,011	14,037
	Presbytery Dues	383	-	383	
	Minister’s Expenses	522	-	522	135
	Pulpit Supply	600	-	600	
	Other Staffing Costs	2,680	-	2,680	2,710
	Fabric Repairs & Maintenance	4,435	-	4,435	3,135
	Heat & Light	5,716	-	5,716	4,881
	Insurance	5,336	-	5,336	4,972
	Organ & Music	629	-	629	858
	Printing & Stationery	184	-	184	213
	Other Expenses	279	-	279	1,435
		41,775	-	41,775	32,376

5 Minister's Stipend

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.

		2025 £	2024 £
6	**Collections for Third Parties**		
	Christian Aid	183	348
	Erskine	100	100
	Embrace the Middle East	-	230
	Renton Community Food Hub	420	497
	Rev A Fyffe	250	-
		953	1,175

APPENDIX

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

Capital Account

Credit Balances held at 31 December 2025 at cost	70,069	82,185
Market Value of Balances at 31 December 2025	70,069	82,185