

**Kirkintilloch St Columba's Hillhead Parish Church
Trustees' Annual Report (continued)
Year ended 31 December 2025**

Financial Review

The principal source of income remains through weekly offerings and monthly Bankers Orders with the associated Gift Aid tax recovered from HMRC.

The total offerings of £76,197 represents 45.2% of the total income of £168,415

The tax recovered from HMRC was £16,842

The hire of premises at St Columba's and Hillhead halls contributed £27,162

We have been fortunate to receive £13,500 for Seeds of Growth to continue with the employment of our Children and Family Worker.

We had agreement from the General Trustees to drawdown funds of £7,110 towards the cost of new Church heating and £9,010 for energy costs at both sites.

Our total funds in the bank and deposit funds were £118,412 at 31st December 2025.

Excess Income over Expenditure was £8,896

We are currently raising funds to enable replacement of our Church Roof and this will use a large part of our available funds in 2026.

Reserves Policy

It is the Trustees policy to hold reserves within the Church of Scotland as Deposit Funds.

We also hold investments in the Church of Scotland Income Fund. The General Trustees hold Consolidated Capital and Revenue Funds. The General and Fabric funds can be used for Fabric and other projects. The Consolidated Revenue fund is held by the General Trustees and may be used for Church and Manse identified expenditure.

Our unrestricted funds were £93,613 at 31st December 2025

Statement of Trustees' 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 Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

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.

Anne Inglis Session Clerk (Anne Inglis) *C. Johnston* Session Clerk (Carol Johnston)

Date..... *18/03/2026*