

The Church of Scotland
St Nicholas Parish Church
Year Ended 31 December 2025

Congregation No: 100589

Charity No: SC011750

St Nicholas Parish Church
Contents
Year ended 31 December 2025

CONTENTS	PAGES
Trustees' Report	1 to 6
Independent Examiners Report	7
Receipts and Payments Account	8
Statement of Balances	9
Notes to the Financial Statements	10 to 13

St Nicholas Parish Church
Trustees' Report
Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025.

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 of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in Scotland and beyond.

Since 1st September 2019 St. Nicholas has been a vacant charge, with the business affairs being overseen by an Interim Moderator, Rev. David Gemmell, and pastoral matters and worship services being dealt with by a Locum Minister, Rev. Fraser Aitken. On the few Sundays when he was on holiday, pulpit supply was given by Rev. Jack Brown, Rev. Douglas Moore, Rev Elizabeth Jack and Rev Dr James Jack all of whom, coincidentally, are members of the Congregation. Throughout the year Rev Aitken has continued to be assiduous in maintaining contact with those members of the Congregation who were unable to attend worship, by visiting and by letter and telephone calls- contact which has been greatly appreciated. During the year 43 funerals and 2 baptisms were conducted, in addition to which Rev Aitken took 7 weddings. Normal services have continued on Sunday mornings. Offerings are collected during worship. There continued to be three diets of Holy Communion throughout the year and a Harvest Thanksgiving service in September. On Sunday 7th December the annual memorial service was held by the Baby Loss Society, followed on the late afternoon of 7th December by a service of Christmas Choral Praise when we were joined by members of Kingcase Church, some of whom augmented our Choir for the occasion. On Christmas Eve there was an early evening service followed by morning worship on Christmas day. The "Kirk Cafe" has continued to be open on most Sundays after Morning Worship, providing an opportunity for worshippers to enjoy a time of fellowship and discussion after Church. The fortnightly "Up Close and Personal" Bible study group continued until December apart from holiday breaks.

Throughout the year morning services continued to be recorded to be put on the Church website by lunchtime each Sunday. These are viewed on average by between 160 and 210 every week. DVD's and CD's continued to be made available for those who do not have computer equipment and these are delivered to their homes. Kingcase Church has continued to invite our members to join them in an online midweek service held fortnightly.

The impact of the pandemic continues to be seen. Once again a sizeable number of our older members have passed away, thus affecting the givings to the Church. Attendances remain encouraging despite there still being a wariness amongst some of the elderly to come out into company and the number of young people attending Sunday School has also fallen. The Sunday School remains viable, and in December children visited a local Nursing Home to entertain the residents by singing Carols. Currently there is no Youth Group but on the last Sunday evening of each month the 'Back o' Five Club ' for all ages, including adults, has continued.

With St. Nicholas in Deferred Union with Kingcase Parish Church, permission to call a Minister was granted and a joint Nominations Committee was formed in January 2025 and tasked with finding a new Minister, initially for the pulpit of St. Nicholas and ultimately for the joint charge of Preswick:Kingcase St. Nicholas. The Committee selected a Sole Nominee, Andrew Johnstone, who preached at both churches on 19th October 2025 and was duly voted in by both congregations to be inducted as Parish Minister to St Nicholas on 6th January 2026. The joint church Guild continues to meet each week (through Guild season) alternately in Kingcase on a Wednesday and St. Nicholas on a Thursday. The Guilds will not join financially until the deferred union takes place and until then each will send Capitation Fees and financial returns separately operating under separate charity numbers. In other aspects the Guilds are operating jointly with a healthy membership and very good weekly attendances. The joint Leadership Team is delighted with the way the Guild has progressed.

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2025

Objectives and Activities (cont.)

Throughout the year, the community groups such as Rainbow Guides, Brownies, Guides , Beavers, Scouts and Cubs continued to meet in the halls as did a local Nursery Group once a fortnight. On one morning each week the Church welcomes a parents and toddlers group. Adult groups also meet with Yoga, Tae Kwon Do and Active 8 groups using the halls on a weekly basis. In the spring the Church hosted three Monday morning organ recitals held under the auspices of Ayr Arts Guild.

Achievements and Performance

As in past years the Church supported Blythswood Care's Christmas Shoe Box Appeal, and donations continued to be given privately to Christian Aid and Food Banks. The older members of the Ukrainian family remained in the Manse until October when notice had to be given to allow for the new Minister to take occupancy. We are pleased that South Ayrshire Council are now providing suitable local accommodation for the couple and both continue to maintain an active involvement and interest in our Church, attending on most Sunday mornings.

The partnership between our Church and Phiri Congregation in Malawi continues to operate well with regular communications. Throughout the past year £2,100 was sent out to Malawi; £500 towards the build of a new Health Clinic at Sanje, £1,500 for the purchase of food and other essential items at Christmas, and £100 for the ongoing work of their Woman's Guild. We also paid for the transportation to Malawi of 102 boxes of donated items at a cost of £1,785 to the Bananabox Trust, Dundee, and £40 fuel costs for the trip from Prestwick to Dundee. Total income during the year amounted to £2,538, being £200 from our own Guild and the remainder from Coffee after Church funds, our monthly book stall, individual donations and gift aid.

Our Mission Committee has continued to reach out to our Congregation, delivering Easter and Christmas cards to all members. The Committee organised and ran successful 'Fun Times' (crafts and activities) for up to 51 children on three separate occasions coinciding with Mother's and Father's Day and Christmas. They also undertook a visit to Jolly Tots toddler group, instigated a walking group and a 'Bubble Gum n Fluff' event with Kingcase Primary School P6 classes. The Mission Committee also organised another successful involvement of St Nicholas in Prestwick's 'Lighting Up' day in November when their guests were the Ayrshire Fiddle Orchestra. Sunday Skool also hosted a 'Souper Sunday' towards the end of the year.

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2025

Financial Review

Income from Offerings in the year increased slightly to £94,961 (2024: £91,163), and Gift Aid income decreased to £17,414 (2024: £20,795) being higher the previous year as a result of a generous donation to the Malawi Fund. Gift Aid receivable at the year end was £19,234 (2024:£17,345) as detailed in the Statement of Balances on page 9. Income from Charitable Activities fell in the year to £712 (2024: £1,684). Rents received decreased slightly during the year to £5,700 (2024: £6,045), Investment Income decreased to £4,117 (2024: £4,591).

General expenditure increased during the year to £154,400 (2024: £138,989) . The main changes being an increase in our Giving to Grow allocation of £12,095, a decrease in Locum Costs of £16,058 due to these being incorporated into the Giving to Grow allocation, an increase in Other Building Costs of £10,361, mainly increased cleaning and heating costs, and an increase in Fabric Repairs and Maintenance of £8,244, the major expenses being replacement of the Garage door and other joiner work £1,520, replacement lights in Church £2,652 and heating pipework £1,768. Other expenses decreased slightly. In addition Other Payments of £714 is the purchase and installation of a Water Boiler funded by the Guild.

Investment Policy and Performance

Funds with a market value of £28,657 (2024: £27,827) are held in the Church of Scotland Income Fund. All investment decisions require the approval of the Kirk Session . Movements in investments are detailed in note 8.

Risk Management

The Trustees have assessed the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church, and are satisfied that systems are in place to mitigate any exposure to major risks.

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2025

Reserves Policy

It has been the Trustees' policy to build up and maintain adequate reserves, principally to meet capital costs incurred on our extensive property assets, e.g. Church, Tower, Manse and Halls. The Fabric Fund which is used for such purposes is topped up each year by any cash surplus earned on the General Account (i.e. the day to day running of the Church) or by transfer from the Legacy Account if necessary.

The Legacy Account is considered more a long term reserve and is normally utilised for major maintenance or large scale improvements . This account is dependent on receipt of legacies and although historically we have been blessed with a steady flow, there is no guarantee that this will continue in future. There is currently a balance in this fund of £39,156, no legacies have been received during the year. The balance at 2024 was £64,741 with £25,585 being utilised to eliminate the ongoing deficit in the General Fund. Following the Ukrainian family vacating the Manse there remained a balance of £5,415 which has also been transferred to eliminate the General Fund deficit.

A further reserve, although not under our direct control is the 'EE' monies held on our behalf by the General Trustees in Edinburgh. The balance at the year end stands at £53,871 (2024: £51,676).

Reserves of approximately four months' expenditure are held as unrestricted funds. At the year end the Church held unrestricted funds of £43,807 (2024: £57,831) .

Other reserves are the Howie Garden Fund restricted to Church grounds expenditure and the Kirk Session Poor Fund which is a long standing account. This Fund is detailed as a Restricted Fund and is , as detailed in Note 10, " income to be paid out each year to members of St. Nicholas Church over 70 years of age and in needful circumstances".

The Church held £6,969 (2024: £8,356) of restricted funds provided for the purposes detailed in Note 10.

Structure, Governance and Management

The congregation is a registered charity (SC011750) and during 2025 was administered in accordance with the terms of the Unitary Constitution and subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

The Interim Moderator appointed by Presbytery and all Members of the Kirk Session were the charity trustees throughout 2025. The Church being governed under the Unitary Constitution of the Church of Scotland, whereby all business is the full responsibility of the Kirk Session, working through a Committee Structure.

St Nicholas Parish Church
Reference and Administrative Information
Year ended 31 December 2025

Trustees

The following members of the Kirk Session served as Trustees

Rev. D Gemmell - Interim Moderator	C Hull	K Morton
A Arbuckle	J Hunter	S O'Neill
C Beveridge	R Hunter	J Orr
D Bowman	H Jackson	C Provan
I Brown	J Jackson	W Ritchie
A Caird	J Kuhler (from Nov 25)	S Rogerson
I Caird	D Laird	N Stewart
A Cameron (from Nov25)	W Leslie	C Waddell (from Nov 25)
F Coid	I Lindsay (from Nov 2025)	M Bruce
M Dodds	D Lyon	E Young
A Donaldson	E Lyons	
R Dunn	K Lyons	
L Dunn	S McCall	
P Ellis	D McClay	
K Fisher	D McClure	
A Foley (from Nov 25)	A McGinn	
E Foley (from Nov 25)	I McIlwraith	
M Forbes	M W McIntosh	
I Fraser	A Milne	
D Gulland	J Macphail	

Principal Office-bearers

Minister:	Rev. A R Johnstone (inducted 6 January 2026)
Interim Moderator	Rev. D Gemmell (demitted 6 January 2026)
Session Clerk	Mr C Provan (appointed December 2025) Miss M W McIntosh (resigned December 2025)
Church Treasurer:	Mr W Ritchie

Principal Office

The Church Office
St Nicholas Parish Church
209 Main Street
Prestwick
KA9 1LH

Charity Registration Number:
Congregation Reference No:

SC011750
100589

Independent Examiner

Mr. John Rattenbury
4 Ewenfield Park
Ayr
KA7 2QB

Bankers

Virgin Money
43 Alloway Street
Ayr
KA7 1SP

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2025

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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 for 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 jurisdictions.

Approved by the Trustees and signed on their behalf,



Mr C Provan
Session Clerk

Date12 February 2026.....

St Nicholas Parish Church

Independent Examiner's Report to the Trustees of St Nicholas Parish Church

Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 8 to 13.

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 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 independent examiner's statement

An 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 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.

John Rattenbury



4 Ewenfield Park

Ayr

KA7 2QB

Date 13 Feb 2026

St Nicholas Parish Church
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
	Note	Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	
Receipts	Note					
Donations and legacies	1	127,152	2,538	0	129,690	133,813
Charitable activities	2	712	0	0	712	1,684
Other trading activities	3	5,700	0	0	5,700	6,045
Investments	4	2,608	1,509	0	4,117	4,591
Other	5	0	0	0	0	0
Total receipts		<u>136,172</u>	<u>4,047</u>	<u>0</u>	<u>140,219</u>	<u>146,133</u>
Payments	6					
Raising funds		516	0	0	516	574
Charitable activities		148,966	5,434	0	154,400	138,989
Other		714	0	0	714	19,894
Total payments		<u>150,196</u>	<u>5,434</u>	<u>0</u>	<u>155,630</u>	<u>159,457</u>
Excess of Payments over Receipts for the year before transfers		<u>-14,024</u>	<u>-1,387</u>	<u>0</u>	<u>-15,411</u>	<u>-13,324</u>
Transfers between Funds		0	0	0	0	0
Excess of Payments over Receipts for the year		<u>-14,024</u>	<u>-1,387</u>	<u>0</u>	<u>-15,411</u>	<u>-13,324</u>

St Nicholas Parish Church
Statement of Balances
Year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank & deposit balances brought forward		57,831	8,356	2,044	68,231	81,555
Movement in year:						
Excess of Receipts over Payments for the year		-14,024	-1,387	0	-15,411	-13324
Bank & deposit balances carried forward		<u>43,807</u>	<u>6,969</u>	<u>2,044</u>	<u>52,820</u>	<u>68,231</u>
<u>Investments at market value</u>						
cost £28,993		<u>0</u>	<u>28,657</u>	<u>0</u>	<u>28,657</u>	<u>27,827</u>
<u>Assets</u>						
Gift Aid Receivable		<u>19,123</u>	<u>111</u>	<u>0</u>	<u>19,234</u>	<u>17,345</u>
<u>Liabilities</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the trustees on 12 / 2 / 26.

For and on behalf of the trustees

 . Mr C Provan Session Clerk
 Mr W Ritchie Treasurer

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
1 Donations and Legacies					
Offerings	94,961	0	0	94,961	91,163
Tax recovered on Gift Aid	17,235	179	0	17,414	20,795
Legacies	0	0	0	0	6,000
Value of donated goods	0	0	0	0	0
Other	14,956	2,359	0	17,315	15,855
	<u>127,152</u>	<u>2,538</u>	<u>0</u>	<u>129,690</u>	<u>133,813</u>

Income from donations and legacies was £129,690 (2024 £133,813) of which £127,152 was unrestricted (2024 £129,620) and £2,538 was restricted (2024 £4,193)

2 Income from charitable activities					
Weddings and funerals	400	0	0	400	1,250
Coffee mornings etc.	0	0	0	0	0
Concerts	0	0	0	0	0
Other	312	0	0	312	434
	<u>712</u>	<u>0</u>	<u>0</u>	<u>712</u>	<u>1,684</u>

Income from charitable activities was £712 (2024 £1,684) of which £712 was unrestricted (2024 £1,684)

3 Income from other trading activities					
Rent received	5,700	0	0	5,700	6,045
	<u>5,700</u>	<u>0</u>	<u>0</u>	<u>5,700</u>	<u>6,045</u>

Income from other trading activities was £5,700 (2024 £6,045)

4 Investment income					
Income from disposal of Investments	0	0	0	0	0
Dividends received	0	1,509	0	1,509	1,509
Deposit interest	2,608	0	0	2,608	3,082
	<u>2,608</u>	<u>1,509</u>	<u>0</u>	<u>4,117</u>	<u>4,591</u>

Total investment income was £4,117 (2024 £4,591) of which £2,608 was unrestricted (2024 £3,082), £1,509 was restricted (2024 £1,509) and £0 related to endowment (2024 £0).

5 Other income					
Receipts from General Trustees	0	0	0	0	0
Boiler Appeal	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
6 Analysis of Payments					
Raising Funds					
Investment Manager's Fees	0	0	0	0	0
Offering Envelopes	516	0	0	516	574
	<u>516</u>	<u>0</u>	<u>0</u>	<u>516</u>	<u>574</u>
Charitable Activities					
Giving to Grow Allocation	66,129	0	0	66,129	54,034
Presbytery Dues	2,248	0	0	2,248	1,715
Voluntary Additional Stipend	0	0	0	0	0
Minister's Expenses	2,489	0	0	2,489	0
Locum Costs	1,181	0	0	1,181	17,239
Pulpit Supply	500	0	0	500	100
Other salary costs (note 7)	14,351	0	0	14,351	17,508
Fabric Repairs & Maintenance	13,106	0	0	13,106	4,862
Council Tax	401	0	0	401	0
Other Buildings Costs	31,826	0	0	31,826	21,465
Church Office Expenses	2,846	0	0	2,846	2,341
Organ & Music	358	0	0	358	411
Other expenses	13,531	5,434	0	18,965	19,314
	<u>148,966</u>	<u>5,434</u>	<u>0</u>	<u>154,400</u>	<u>138,989</u>
Other Payments					
Purchase and installation of Water Boiler	714	0	0	714	0
Purchase of Evacuation Chair	0	0	0	0	748
Garden Edging Replacement	0	0	0	0	2,100
New Hall Roof Repairs	0	0	0	0	17,046
	<u>714</u>	<u>0</u>	<u>0</u>	<u>714</u>	<u>19,894</u>
Total	<u>150,196</u>	<u>5,434</u>	<u>0</u>	<u>155,630</u>	<u>159,457</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

7 Trustee Remuneration and Related Party Transactions

Miss I McIlwraith, a member of the Kirk Session, received £5,970 (net) (2024: £6,748) (net) as organist.
During the year a total of £25,903 was donated to the congregation by trustees

8 Investments (Kirk Session Poor Fund)

	2025	2024
	£	£
Market value at 31 December 2025	<u>28,657</u>	<u>27,827</u>
Investments at cost	<u>28,993</u>	<u>28,993</u>
The following investments are held:		
Church of Scotland - Income Fund	<u>28,657</u>	<u>27,827</u>

9 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.

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2025

10 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Endowment funds					
Howie Garden Fund - revenue	613	0	0	0	613
Howie Garden Fund - capital	1,431	0	0	0	1,431
	<u>2,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,044</u>
Restricted funds					
Kirk Session Fund	3,216	1,509	-1,509	0	3,216
Malawi Fund	5,140	2,538	-3,925	0	3,753
	<u>8,356</u>	<u>4,047</u>	<u>-5,434</u>	<u>0</u>	<u>6,969</u>
Unrestricted funds					
Designated Legacy Fund	64,741	0	0	-25,585	39,156
Designated Fabric Fund	1,604	0	0	0	1,604
Designated Flower Fund	229	165	-183	0	211
Designated Outreach Fund	569	915	-1,000	0	484
Ukraine Family Fund	3,288	3,600	-1,473	-5,415	0
Sunday School Fund	191	1,298	-1,079	0	410
Youth Fellowship Fund	29	0	0	0	29
Jolly Tots Fund	647	312	-438	0	521
Guild Fund	2,783	1,728	-3,174	0	1,337
Cradle Roll Fund	10	0	0	0	10
General Fund	-16,260	128,154	-142,849	31,000	45
	<u>57,831</u>	<u>136,172</u>	<u>-150,196</u>	<u>0</u>	<u>43,807</u>
Total funds	<u>68,231</u>	<u>140,219</u>	<u>-155,630</u>	<u>0</u>	<u>52,820</u>

Purposes of Endowment Funds

Income from the Howie Garden Fund is to be used to fund Church ground expenditure.

Purposes of Restricted Funds

Kirk Session Fund: Income to be paid out each year to members of St Nicholas Church over 70 years of age and in needful circumstances.

Malawi Fund: The Trustees have set aside funds to be disbursed to charitable purposes in Malawi.

Purposes of Designated Funds

Legacy Fund: This fund is considered more of a long term reserve and is utilised for major maintenance projects.

Fabric Fund: This is to be used for larger fabric expenditure.

Flower Fund: This is a fund to provide flowers for display during services of worship.

Outreach Fund: This is a fund to be used towards the support of other charitable outreach activities.

Ukraine Family Fund: This fund is used to support the Ukrainian Family residing in the Manse.

Sunday School Fund: This fund is for the provision of services for use by the Sunday School.

Youth Fellowship Fund: This fund is for the provision of services for use by the Youth Fellowship.

Jolly Tots Fund: This fund is for the provision of services provided by the Jolly Tots Group.

Guild Fund: This is a fund to assist with the general work of the Guild.

Cradle Roll Fund: This is a fund to be used towards the support of the Cradle Roll.

11 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.

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2025

12 Collections for Third Parties

	2025	2024
	£	£
South Ayrshire Foodbank	1,509	1,510
Poppy Scotland	329	317
Night before Christmas	1,401	0
Ayrshire Cancer Support	1,000	1,483
Aeolian Choir	250	0
Tear fund	923	0
Erskine	0	1,177
Christian Aid	0	967
	<u>5,412</u>	<u>5,454</u>

St Nicholas Parish Church
Appendix

**Funds held on behalf of the congregation by the Church of
Scotland General Trustees**

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>6,327</u>	<u>6,327</u>
Market Value of Balances at 31 December	<u>6,311</u>	<u>6,128</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>47,560</u>	<u>45,548</u>