

**The Church of Scotland**  
**Whitburn Burnfield Valley South Parish**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**2025**

**Congregation number: 010129**

**Charity Number: SC001053**

## Reference and Administrative Information

Charity Name: Whitburn Burnfield Valley South Parish Church of Scotland

Charity Registration Number: SC001053

Congregation Reference Number: 010129

Contact Address: D Jewell-Smith  
5 Manse Brae  
Longridge  
West Lothian  
EH47 8NZ

Names of Charity Trustees:

### Kirk Session

Rev Robert Craig (Minister)

Mrs Grace Brown	Mrs Isobella Campbell
Mrs Carol Carson	Mrs Emma Clark
Mrs Janette Dymock	Mrs Joey Fraser
Mrs Elizabeth Hamilton	Mrs May Harte
Mrs Deborah Hislop ( <i>from 23/3/25</i> )	Mrs Karen Kane
Mrs Peggy Kinniburgh	Mrs Susan Lowe
Mrs Elizabeth McFadzean	Mrs Mary McKenzie
Mrs Judy Robb	Ms Jackie Robertson ( <i>from 23/3/25</i> )
Mrs Barbara Syme	Mrs Susan Wilson ( <i>from 23/3/25</i> )
Mrs Catherine Wright	Mr James Anderson ( <i>from 23/3/25</i> )
Mr Hamish Annan	Mr James Brown
Mr Robert Buchanan	Mr Colin Fraser
Mr Iain Glen	Mr George Hamilton
Mr David Jewell-Smith ( <i>to 5/1/26</i> )	Mr Alistair McKenzie ( <i>from 23/3/25</i> )
Mr James McEwan ( <i>to 10/3/25</i> )	Mr John McFadzean
Mr Triston Prentice	Mr Robert Roy ( <i>from 23/3/25</i> )
Mr George Thomson	Mr William Gray ( <i>from 23/3/25</i> )

### **Principal Office-bearers**

Minister: Rev Robert Craig  
Session Clerk: Elizabeth McFadzean  
Church Treasurer: David Jewell-Smith

### **Independent Examiner**

Gordon McDonagh (ICMA)  
5 Dalmahoy Road  
Ratho  
EH28 8RE

### **Bankers**

Royal Bank of Scotland  
4 Almondvale South  
Livingston  
West Lothian  
EH54 6NB

# **Trustees' Annual report**

## **Year ended 31<sup>st</sup> December 2025**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Unitary Constitution.

#### **Recruitment and Appointment of Trustees**

The 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.

#### **Organisational Structure**

The Kirk Session is chaired by the Minister and meets regularly throughout the year. Certain responsibilities are delegated to working committees (including Finance and Property), which meet outside regular schedules as required.

#### **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 various ecumenical bodies in Scotland and beyond.

Our parish was formed following the Union of the previous Breich Valley and Whitburn South parishes in February 2024. This created the parish of Whitburn Burnfield Valley South, which sits alongside Whitburn Burnfield Valley North parish which was created at the same time from two adjoining former parishes. The eventual aim is to create a Team Ministry covering all 4 constituent previous congregations served by 2 Ministers, and work is continuing to progress towards this end. Joint services and other events have been held across the 4 congregations during the year under report.

Our Kirk Session has been formed from the Elders in the two congregations, and we continue to operate with a structure which does not require a Congregational Board.

Sunday worship has been held at both Breich Valley and Whitburn South churches throughout the year, with the previously-revised service times proving successful in allowing our Minister sufficient travelling time between the buildings to be able to conduct services in both locations. Pulpit Supply has been used on a number of occasions to support worship during absences, and the Minister has also engaged in pulpit swaps with his neighbouring colleague. Attendance at both churches has remained fairly steady during the year, although at lower numbers than we have seen historically.

Communion has been celebrated on a quarterly basis in both churches, and although Young Church activities had been curtailed as a result of infrequent young people in services, a toddler group has re-started at Breich Valley. Both churches could facilitate creche and other activities if required.

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2025**

The Girls' Brigade continues to be successful and to meet at Whitburn South, although the Boys' Brigade is currently experiencing a measure of difficulty in recruiting members. A decision on the future of the company is pending. Both companies have recruited new leaders and helpers during the year. We owe a debt of gratitude to the officers and other helpers who continue to facilitate these weekly groups for the young people, for many of whom this is their only experience of the Church.

We have continued to involve members of the Congregation in services to deliver Bible readings, and we have willing teams who undertake greeting and other duties at our services. Fellowship after services continues to be enjoyed by those who are able to attend, and our Friday Coffee Morning meets most weeks at Whitburn South. Our newsletter covers both locations, and continues to be published monthly. It is distributed electronically where possible. Our Facebook page is well maintained, and these are chosen by some members of the community as their preferred contact option.

### **Achievements and Performance**

Our technology team have continued to stream Whitburn South services using the YouTube platform and also to make them available as recordings via our Facebook page, and we have regular viewers who choose this as their preferred option for interacting with the Church or who are unable to attend in person. This process has been simplified as far as possible to minimise technical issues. Although services are not streamed from Breich Valley, services there are supported by technology in terms of presenting hymn lyrics and readings on screens as opposed to using hymn books.

Our services have continued to follow a fairly traditional nature of worship in both churches, and the minor practical alterations made previously within Whitburn South to allow streaming and recording have continued to prove successful.

Most of our regular hall-user community groups have continued to meet in both locations, which provides a welcome bridge between Church and the community. We have continued to support a number of outside organisations (e.g. African Child Trust sponsorship, local Polkemmet Primary School, Erskine Hospital, Social Bite) and have held a successful fund-raising afternoon tea event for our own funds, as well as benefitting from generous donations as well as regular offerings.

### **Financial Review**

Offerings are our main source of income, and during the year remained fairly stable at between £4,000 and £6,000 per month across both congregations. Whitburn South has continued with the additional quarterly Communion Appeal offerings which contributed around an additional £4,000 to our income in the year.

We benefitted from one-off donations at a slightly higher level than in 2024. Donations are not regular income, and as such are not a 'sustainable' income source. We held a successful afternoon tea fundraising event in both Breich Valley church. Income from hall lets were slightly higher than expectations, and our other smaller income lines provided a measure of support to our overall financial position.

Our contribution to the national Giving to Grow Fund represents our largest outgoing by far, and during the prior year (2024) we ceased to benefit from the pro-rata reduction applied to vacant

parishes as Whitburn South was no longer vacant following the Union in February 2024. This effectively increased our expenditure by around £11,000 compared to the previous few years during which the church had been vacant. Our income did not see an equivalent step-change increase, which has created a deficit in our general funds for 2025 as we have met the full Giving to Grow allocated requirement. The Giving to Grow requirement for 2026 is at a similar level to 2025 which is likely to create a further annual deficit.

Energy costs increased as anticipated, in line with new tariffs which came into force during the year. We remain part of the central Church of Scotland collective negotiating scheme, but ongoing control of usage will remain important going forward. Other general expenses have been kept to a minimum through careful housekeeping and regular reviews of requirements.

Our fabric expenses included a significant outlay to fit security grilles to the Whitburn South Hall following repeated vandalism, and ongoing work required to bring the manse up to standard now that it is occupied by our Minister. The security grilles were funded from the Consolidated Fabric Funds held on our behalf by the General Trustees. We also made repairs to the church and hall buildings at both Breich Valley and Whitburn South.

Our general fund recorded a significant deficit position, which may be repeated in 2026 as a result of the imbalance between our income and expenses. This deficit in 2025 has been funded from reserves, which means that our ability to do the same in 2026 is diminished. The funds held centrally on our behalf by the General Trustees are principally from the sale of the former manse and a vacant plot of land at Breich Valley, and the outstanding loan from the General Trustees has been repaid from the sale of the land.

## **Reserves Policy**

The Trustees accept that it is unreasonable to expect to hold any significant level of reserves other than those designated for specific purposes. At the year end the Church held unrestricted cash funds of £37,930 of which £3,707 was designated for Fabric Fund and £587 for Church Restoration Fund (Whitburn South only). The balance of £33,636 represents c.20 weeks' regular expenditure (down from 26 weeks in 2024). The Church also held further restricted and endowment funds which have been provided for the purposes specified in the Appendix to Note 2.

## **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, and the Regulations Anent Congregational Finance approved by the General Assembly of the church of Scotland in 2007. They are 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

Elizabeth McFadzean  
Session Clerk

*Elizabeth McFadzean*

Date: 9/3/26

## **Whitburn Burnfield Valley South Parish SC01053**

### **Independent Examiner's Report to the Trustees of Whitburn Burnfield Valley South Parish**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 16.

### **Respective responsibilities of Trustees and Examiner**

The charity's trustees are responsible for the preparation of the accounts and in accordance with the terms of the Charities and Trustee 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, I note the following:

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

Signed



Name: Gordon McDonagh (ICMA)

Date: 16/3/26

**Whitburn Burnfield Valley South Parish**  
**Receipts and Payments Accounts**  
**Year ended 31 December 2025**

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	78,246			78,246	71,291
Legacies		0			0	0
Activities for Generating Funds		623			623	1,457
Bank, Deposit & Investment income		3,285	202		3,487	3,278
		<u>82,154</u>	<u>202</u>	<u>0</u>	<u>82,355</u>	<u>76,026</u>
Rental of premises		5,038			5,038	4,385
Other Receipts:						
Life and Work		126			126	381
Weddings & Funerals - Gross		850			850	780
less costs		(345)			(345)	0
Grant - North Merchiston Fund (Mission)			3,650		3,650	411
Union balance transfer		0			0	30,387
Sale of Lighting & Power investment		0			0	2,188
Insurance claim (manse tree)		850			850	0
Consolidated Fabric Fund withdrawal		7,566			7,566	0
<b>Total Receipts</b>		<u>96,239</u>	<u>3,852</u>	<u>0</u>	<u>100,090</u>	<u>114,558</u>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		294			294	277
Charitable activities		117,237			117,237	118,493
Governance costs		100			100	100
Other Costs		1,167			1,167	2,579
<b>Total Payments</b>		<u>118,798</u>	<u>0</u>	<u>0</u>	<u>118,798</u>	<u>121,449</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		(22,559)	3,852	0	(18,708)	(6,891)
<b>Transfers</b>		0	0	0	0	0
<b>Excess of Receipts over Payments for the year</b>		<u>(22,559)</u>	<u>3,852</u>	<u>0</u>	<u>(18,708)</u>	<u>(6,891)</u>

**Whitburn Burnfield Valley South Parish**  
**Statement of Balances**  
**At 31 December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Bank and Deposit Balances</u></b>						
Bank & Deposit balances brought forward	7	60,489	4,537	0	65,026	71,917
<b><u>Movement in year:</u></b>						
Excess of Receipts over Payments for the year		(22,559)	3,852	0	(18,708)	(6,891)
Bank & Deposit balances carried forward		<u>37,930</u>	<u>8,388</u>	<u>0</u>	<u>46,318</u>	<u>65,026</u>
<b><u>Investments at market value</u></b>						
	8	0	51,024	11,365	62,389	58,042
Gain/(Loss) in value during year		0	3,616	730	4,346	2,490
cost		0	29,156	8,303	37,459	37,459
<b><u>Assets</u></b>						
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Liabilities</u></b>						
Loan from General Trustees - repaid in 2025 from sale of land					0	(35,000)
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(35,000)</u>

The Accounts were approved by the Kirk Session

For and behalf of the Kirk Session

<u>Elizabeth McFadden</u>	Session Clerk
<u>D. Tennant</u>	Treasurer
<u>9/3/26</u> Date	

## **Whitburn Burnfield Valley South Parish**

### **Notes to the Accounts**

#### **1 Trustee Remuneration and Related Party Transactions**

Our Parish Minister received reimbursement of various expenses during 2025 relating to regular activities and small maintenance items for the manse

Ms Lee Nicol, who is related to a previous member of the Kirk Session during 2025, received £7,150 for providing her services as Hall Cleaner

Mrs Mary McKenzie, who is a member of the Kirk Session, received £1,292 for providing her services as Church Cleaner

Mr Iain Glen, who is a member of the Kirk Session, received £5,958 for his services as Hall Keeper

Mr Colin Fraser, who is a member of the Kirk Session, received £100 for his services as Church Officer at funerals

Mr John McFadzean, who is a member of the Kirk Session, received £850 for his services in providing Pulpit Supply

## 2 Movements in Funds

	2025	Receipts	Payments	Movement in Value	Transfers	2025
	£	£	£		£	£
<b>Unrestricted funds</b>						
Designated Fabric Fund	5,385	9,469	11,147			3,707
Designated Restoration Fund	581	7	0			587
Designated Restoration - Deposit Account	6					6
Designated Bible Fund	782					782
Designated Mission Fund	0				3,650	3,650
Designated Coffee Morning Fund	0					0
General Fund	6,165	90,413	107,651		16,350	5,278
General Fund - Deposit Account	47,570				(20,000)	27,570
	<u>60,489</u>	<u>99,889</u>	<u>118,798</u>	<u>0</u>	<u>0</u>	<u>41,580</u>
<b>Restricted funds</b>						
Fabric Fund - Heating (Deposit)	4,537	202				4,738
A W Logan Fund - Fabric Purposes	39,237			3,075		42,312
Cooper-Moffat Memorial Fund	6,125			480		6,605
Rev. W Hume Fund - Fabric Purposes	2,046			61		2,107
	<u>51,944</u>	<u>202</u>	<u>0</u>	<u>3,616</u>	<u>0</u>	<u>55,762</u>
<b>Endowment funds</b>						
Thomson-Brown Education trust	3,190			250		3,440
Stockman Organ Fund	5,321			417		5,738
Tom & Margaret Nimmo Fund	2,124			63		2,187
	<u>10,634</u>	<u>0</u>	<u>0</u>	<u>730</u>	<u>0</u>	<u>11,365</u>
<b>Total funds</b>	<u>123,068</u>	<u>100,090</u>	<u>118,798</u>	<u>4,346</u>	<u>0</u>	<u>108,707</u>

## **Whitburn Burnfield Valley South Parish**

### **Appendix to Note 2**

#### **Purposes of Designated Funds**

**Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church property.

**Restoration Fund:** The Trustees have set aside money for maintenance and restoration of Whitburn South Church, which is a listed building. Some of this money has been placed on Deposit with the Church of Scotland Investors' Trust until required.

**Bible Fund:** Established following sponsorship of replacement pew Bibles which exceeded the cost of the Bibles

**Coffee Morning Fund:** The Coffee Morning fund was closed during 2024.

**General Funds:** These funds are available for all general purposes as agreed by the Trustees

**Mission Fund:** Established with a grant from the North Merchiston Fund and to be used for mission activities

#### **Purposes of Restricted Funds**

**Fabric Fund – Heating:** This fund is specifically for use for maintenance of the Church heating system

**A.W. Logan Fund:** This fund is to be used for Fabric purposes only

**Cooper-Moffat Memorial Fund:** This fund is for the provision of Communion Elements only

**Rev. W. Hume Fund:** This fund is to be used for Fabric purposes only

#### **Purposes of Endowment Funds**

**Thomson-Brown Education Trust:** The income from this fund goes to provide Sunday School awards for attendance etc.

**Stockman Organ Fund:** The income from this fund goes towards maintenance of the Church Organ

**Tom & Margaret Nimmo Fund:** The income from this fund goes towards education and training for Church Elders

## Whitburn Burnfield Valley South Parish

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>3 Analysis of Donations</b>					
FWO Scheme (non-Gift Aid)	10,495			10,495	9,757
Gift Aid Donations	41,619			41,619	39,211
Tax Recovered on Gift Aid Donations	9,372			9,372	8,125
Ordinary Offerings (Open Plate)	5,794			5,794	4,136
Other Offerings & Donations:					
General Fund	10,866			10,866	9,328
Designated Fabric Fund	0			0	0
Designated Restoration Fund	0			0	0
Sponsorship	100			100	46
Designated Coffee Morning	0			0	689
	<u>78,246</u>	<u>0</u>	<u>0</u>	<u>78,246</u>	<u>71,291</u>
<b>4 Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	294			294	277
	<u>294</u>	<u>0</u>	<u>0</u>	<u>294</u>	<u>277</u>
<b>Charitable Activities</b>					
Giving to Grow Mission Allocation	55,318			55,318	50,978
Local Mission	60			60	0
Presbytery dues	1,338			1,338	787
Minister's expenses	3,144			3,144	3,318
Pulpit Supply	850			850	700
Other staffing costs	22,237			22,237	20,572
Fabric Repairs and Maintenance:					
Other Fabric Fund	11,147			11,147	21,425
Restoration Fund	0			0	0
Council Tax	3,355			3,355	3,442
Heat and Light	8,030			8,030	6,123
Insurance	3,502			3,502	3,360
Security contracts	719			719	675
Other building costs	3,695			3,695	2,239
Church office expenses	238			238	407
Copyright, Organ & music	1,315			1,315	1,251
Stationery	52			52	(333)
Copying & printing	2,238			2,238	2,089
Elder Training/Bible Study	0			0	0
Other Expenses: General Fund	0			0	407
Designated Coffee Morning Fund:					
Donations to 3rd parties	0			0	180
General Expenses	0			0	873
	<u>117,237</u>	<u>0</u>	<u>0</u>	<u>117,237</u>	<u>118,493</u>
<b>Governance costs</b>					
Independent Examiner Gift	100			100	100
	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>
<b>Other Payments</b>					
Life and Work	294			294	578
Miscellaneous	693			693	1,896
Sponsorship	180			180	105
	<u>1,167</u>	<u>0</u>	<u>0</u>	<u>1,167</u>	<u>2,579</u>

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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) was £39,856.

Whitburn Burnfield Valley South Parish

6 Donations To Third Parties	2025 £	2024 £
General Fund		
Erskine Hospital	170	0
Sight Scotland Veterans	0	400
Friends of Tippethill	0	165
Social Bite	239	0
Polkemmet School	330	0
	739	565

# Whitburn Burnfield Valley South Parish

## 7 Bank and Deposit Balances

	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
	£	£	£	£	£
<b>Balances b/f 01/01</b>					
General Current Acc	6,165			6,165	24,841
Fabric Current Acc	5,385			5,385	23,471
Restoration Treasurers Acc	581			581	572
Fabric (Heating) Inv. Trust Deposit		4,537		4,537	4,311
General Fund Inv. Trust Deposit	47,570			47,570	17,570
Restoration Inv. Trust Deposit	6			6	6
Designated Bible Fund	782			782	782
Designated Mission Fund	0			0	0
Designated Coffee Morning Acc	0			0	364
	<b>60,489</b>	<b>4,537</b>	<b>0</b>	<b>65,026</b>	<b>71,917</b>
<b>Movement in Year</b>					
General Current Acc	(888)			(888)	(18,675)
Fabric Current Acc	(1,678)			(1,678)	(18,086)
Restoration Treasurers Acc	7			7	9
Fabric (Heating) Inv. Trust Deposit		202		202	225
General Fund Inv. Trust Deposit	(20,000)			(20,000)	30,000
Restoration Inv. Trust Deposit	0			0	0
Designated Bible Fund	0			0	0
Designated Mission Fund	0	3,650		3,650	0
Designated Coffee Morning Acc	0			0	(364)
	<b>(22,669)</b>	<b>3,862</b>	<b>0</b>	<b>(18,708)</b>	<b>(6,891)</b>
<b>Balances c/f 31/12</b>					
General Current Acc	5,278			5,278	6,165
Fabric Current Acc	3,707			3,707	5,385
Restoration Treasurers Acc	587			587	581
Fabric (Heating) Inv. Trust Deposit		4,738		4,738	4,537
General Fund Inv. Trust Deposit	27,570			27,570	47,570
Restoration Inv. Trust Deposit	6			6	6
Designated Bible Fund	782			782	782
Designated Mission Fund	0	3,650		3,650	0
Designated Coffee Morning Acc	0			0	0
	<b>37,930</b>	<b>8,388</b>	<b>0</b>	<b>46,318</b>	<b>65,026</b>

# Whitburn Burnfield Valley South Parish

## 8 Investments at Market Value

Church of Scotland Investors Trust	Unrestricted	Restricted	Endowment	Total 2025	Total 2024
Growth Fund	£	£	£	£	£
A.W. Logan Trust Fund (Fabric)		42,312		42,312	39,237
Cost		23,316		23,316	23,316
Cooper-Moffat Mem. Fund		6,605		6,605	6,125
Cost		3,840		3,840	3,840
Thomson-Brown Christian Education & P. Nicholson Bible Fund			3,440	3,440	3,190
Cost			2,075	2,075	2,075
Stockman Organ Fund			5,738	5,738	5,321
Cost			4,228	4,228	4,228
<b>Income Fund</b>					
Tom & Margaret Nimmo Fund			2,187	2,187	2,124
Cost			2,000	2,000	2,000
Rev. W. Hume Legacy (Fabric)		2,107		2,107	2,046
Cost		2,000		2,000	2,000
	0	51,024	11,365	62,389	58,042
	0	29,156	8,303	37,459	37,459

## Appendix

Fabric funds held on behalf of the Congregation

By the Church of Scotland General Trustees

	2025 £	2024 £
<b>Capital Account</b>		
Balance at 1 January	232,003	0
Sale proceeds from Stoneyburn manse		232,003
Withdrawal - Church Hall windows & grilles	(7,566)	
Balance at 31 December	224,437	232,003
<b>Revenue Account</b>		
Balance at 1 January	2,150	124
Revenue Interest/Deposit Interest	9,492	2,026
General Trustees entry posted in error - to be reversed in 2026	1,200	
Allocation of Support Costs	(350)	
Balance at 31 December	12,492	2,150
<b>Temporary Account</b>		
Balance at 1 January		
Stoneyburn land loan	(35,000)	(35,000)
Sale of Land	55,000	
Fees & Costs of sale	(1,675)	0
Balance at 31 December	18,325	(35,000)