

**East Kilbride Calderglen Parish  
Church of Scotland  
(formerly East Kilbride  
Claremont Parish  
Church of Scotland)**

**'Living the Lord's Way  
Loving the Lord's People  
Sharing the Lord's Message'**

**REPORT OF THE TRUSTEES AND  
CONGREGATIONAL ACCOUNTS**

**for the year ended  
31<sup>st</sup> DECEMBER 2025  
Charity No SC007396  
Congregation Reference No 17 11 03**

**East Kilbride Calderglen Parish Church of Scotland**  
**Trustees' Annual 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. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1 January 2019.

**Reference and Administrative Information**

Charity Name:	East Kilbride Calderglen Parish Church of Scotland (formerly East Kilbride Claremont Parish Church of Scotland)
Charity Registration Number:	SC007396
Congregation Reference Number:	171103
Contact Address:	East Kilbride Calderglen Parish Church of Scotland High Common Road St Leonards East Kilbride G74 2AU

**Principal Office-bearers**

Minister:	Vacant position
Session Clerk:	Helen Cuthbertson Anne Jackson
Chair to the Board:	Eleanor Duffy
Clerk to the Board:	Kathryn McLaren
Church Treasurer:	Stephen Hay
Interim Moderator:	Rev. Murdo MacDonald Rev. Anne Paton (Retired May 2025)

**Independent Examiner**

Fiona Struthers CA  
Accountants Plus (Hamilton) Ltd  
Chartered Certified Accountants  
270 Airbles Road  
Motherwell  
ML1 3AT

**Bankers**

Bank of Scotland  
41 Princes Mall  
East Kilbride  
G74 1LA

**East Kilbride Calderglen Parish Church of Scotland**  
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**Reference and Administrative Information (contd.)**

**Kirk Session:**

Rev Anne Paton (reSigned May 2025)	Stéphén Hay	Margaret Paton
Rev Murdo MacDonald (reSigned March 2026)	Annie Jackson	Steven Preston
Helen Cuthbertson	Douglas M Johnston	Margaret Robb
Móraig Drumgold	Douglas Johnston	Martin Russell
Margaret Finnie	Christine Knox	Josie Shanks
Lesley Gauld	Dorothy Linn	Elizabeth Simpson
Edith Gordon	Murdo MacDonald	Sheila Hay
Kathryn McLaren	Roy Marriott	Maureen Thomson
Christine Nicol	Mary McKinlay	Helen Walton
Lesley Ogilvie	John Weir	Anna Weir
Andrew McLaren		Jan Weir
Robert Robb		

**Congregational Board: All members of the Kirk Session plus:**

Margaret Robb	Mairi Smith	Lewis Hunter
Avril Anderson	David McLaren	Eleanor Duffy
Hazel Littler	Win Baddon	Myra Sawers
Lesley Wright	Janice Bruce	Pamela Templeton

As from April 1st 2026

Claremont and South Parish churches have now merged and we are now known as Calderglen Parish church.

The following people are now the Trustees

Rev Drew Gebbie	Margaret Paton	Maureen Thomson	Kathryn McLaren
Helen Cuthbertson	John Weir	Wendy Kerr	Andrew McLaren
Fiona Mc Ewan	Anna Weir	Barrie Crawford	Christine Knox
Anne Jackson	Jan Weir	Elizabeth Crawford	Lesley Ogilvie
Stephen Hay	Andrew Brown	David Crawford	Christine Nicol
Stephen Preston	Andrew Wilson	Iain Campbell	Douglas M Johnstone
Móraig Drumgold	Edith Gordon	Dougie Johnstone	Joan Hamilton
Roy Marriott	Mary McKinlay	Liz Simpson	Lesley Gauld
Dorothy Linn			

**East Kilbride Calderglen Parish Church of Scotland**  
**Trustees' Annual Report**  
**Year ended 31 December 2025**

**Structure, Governance and Management**

**Governing Document**

The church is administered in accordance with the terms of the Church of Scotland Model Constitution.

**Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the ruling elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management of the affairs of the Church. To become members of the Board, members are appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

**Organisational Structure**

The Kirk Session is responsible for the spiritual affairs of the church and meets on the second Tuesday of September, October, December, February, April and June.

The Congregational Board consists of 15 nominated elders from the Kirk Session plus 12 elected members of the congregation, and is chaired by Mrs Eleanor Duffy. It meets on the last Tuesday of September, November, January, March (AGM), May and June. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

**Objectives and Activities**

Living the Lord's Way, Loving the Lord's People, Sharing the Lord's Message.

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 in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond. Calderglen fulfils this role in the parish of St. Leonards in East Kilbride.

In 2025 our Sunday morning services have continued to be well attended and we are now joined by a majority of one of our cluster congregations, East Kilbride South Parish, whose building was closed suddenly, early in 2024. We have not resumed our Sunday evening services as having had no full time minister since August 2022, and not wishing to place extra burdens on our volunteer preachers, the Kirk Session decided not to continue with them at present. We hope they can be resumed in the future. Since August 2022 we have been blessed to have been lead in worship by a regular group of volunteers from within the congregation and from further afield.

We have continued with monthly, self-service communion services which have been well received by the congregation, and which work well for us and the Midweek Fellowship worship service is much appreciated by the small, but regular, group of more elderly folk who are unable to attend on Sundays.



**East Kilbride Calderglen Parish Church of Scotland**  
**Trustees' Annual Report**  
**Year ended 31 December 2025**

**Objectives and Activities (contd)**

We have a team of volunteers offering a program for the youth of Calderglen on Sunday mornings. Unfortunately, we do not, at present, have any youth club activities mid-week, due to lack of leadership. However, our uniformed organisations continue to thrive and our Boys Brigade company, and that of the South Parish, have very successfully amalgamated.

Our Sunday school for primary aged children is well catered for by a team of leaders although, unfortunately, the numbers are fairly low but all are regular attenders. A very successful Summer Holiday club was held during the school holidays in 2025. It was run over three days, rather than a week, but was very well attended. We are extremely grateful to them for all their hard work. We hope to provide holiday club provision, as we have done for many years, in the year ahead.

We continue to maintain our relationship with the local schools and this has grown substantially since the appointment of our Locum minister at the beginning of 2024. He is part of the chaplaincy team in our local secondary school and regularly takes part in assemblies and events held there and in our church building. This is also the case with our two local primary schools.

We have a thriving toddler group, Noah's Ark, which has grown in 2024 to such an extent that they now have a waiting list. This is led by one of our elders but the parents/ grandparents/ carers are fantastically involved and take part willingly in church events and in making contact with the local community.

We have continued to reach out and serve our community through Café Clare and our involvement with the Foodbank. Café Clare's numbers are slightly down on those before the pandemic mainly as a result of the passing of some of our friends during that time and some others now being in care or housebound. We do, however, have our regular attenders, who enjoy a time of fellowship together, and we encourage foodbank clients to come and join in. We are now a registered Warm Space on Tuesday mornings while Café Clare is on. We have several members of the congregation who are part of the team at the foodbank distribution centre and we are constantly in touch with the organisers there and help out with community collections etc whenever needed.

We have a dedicated team of pastoral care visitors who regularly visit members now in care homes and those who are housebound. Our locum minister is also involved in visiting, particularly those in hospital. Our Good Companions group, for senior citizens, continues to be well attended by both church members and non-members and is especially well received by the local sheltered housing residents who are also visited regularly by one of our elders and Good Companions committee.

Throughout 2025 the Kirk Session and Congregational Board have continued to meet regularly with the Board meetings also available on Zoom for those who are unable to attend in person. Our previous Elders Districts have been discontinued and we now have an improved Pastoral Care system for visiting those who are housebound, sick or in care homes. Our focus groups have continued to meet and have regular study series throughout the year. These groups offer much more than just study as they form strong fellowship and pastoral bonds.

**East Kilbride Calderglenn Parish Church of Scotland**  
**Trustees' Annual Report**  
**Year ended 31 December 2025**

**Objectives and Activities (contd)**

We have been working closely, and forming strong links, with the two other churches in our Presbytery Planning cluster. We had a joint working group which worked extremely hard to fulfil the requirements, set down for us by Presbytery, to produce a draft plan for unity of the three congregations. We were pleased to see that our proposals had been agreeable to Presbytery but one of those churches has now decided that they would prefer to move forward on a different path so now we are hoping to have approval to move to a two-way union in the very near future. This will enable Claremont and the South Parish to be completely united in every aspect of church life. We are already working together in many areas and look forward to being permitted to call a minister as soon as the basis of union has been agreed. Hopefully we will be able to plan some community events to celebrate our union and welcome the community to join in these with us.

**Volunteers**

We have a paid office secretary, a cleaner and two part-time church officers. Other than these we are entirely dependent on volunteers for everything that happens in our church. We are truly blessed to have so many committed and faithful volunteers.

**Financial Review**

The principal source of income is derived from regular giving and Gift Aid tax recovery, which totalled £140,830. Income from Halls lets provided £30,311 with £8,487 received from congregational activities. Grants of £300 were received. Total income for the year was £179,929. Expenditure totalled £175,434 resulting in net income for the year of £4,495.

**Reserves Policy**

It is the Trustees' policy to hold reserves, and at the end of the year, the Church held restricted funds of £77,198, designated funds were £13,845. Unrestricted funds show a deficit of £8,502.

**Risk Management**

The main risk to our congregational life of Calderglenn Parish Church, during the year ahead, is our continued vacancy. Possibly, the main risk to our combined congregations is that some may feel unable to travel to the main centre of worship in Calderglenn. We would all hope to be allowed to call a minister, or two, during the coming year.

**East Kilbride Calderglen Parish Church of Scotland**  
**Trustees' Annual Report**  
**Year ended 31 December 2025**

**Statement of Trustees' Responsibilities**

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statement on the going concerns basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which 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, 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 24 / 3 / 2026 and signed on their behalf by:



Helen Guthbertson, Session Clerk

**East Kilbride Calderglen Parish Church of Scotland**  
**Independent Examiner's Report**  
**To the Trustees of East Kilbride Calderglen Parish Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 8 to 14.

**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 (as amended) 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.

*Fiona Struthers*

Fiona Struthers CA  
Accountants Plus (Hamilton) Ltd  
Chartered Certified Accountants  
270 Airbles Road  
Motherwell  
ML1 3AT

Date: 4<sup>th</sup> June 2026

**East Kilbride Calderglen Parish Church of Scotland**  
**Statement of Financial Activities**  
**Year ended 31 December 2025**

		<b>2025</b>			<b>2024</b>		
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b><u>Income and endowments from:</u></b>							
Donations and legacies	1	119,535	21,598	141,131	109,224	18,584	127,808
Charitable activities	2	1,087	7,400	8,487	407	10,614	11,221
Other trading activities	3	19,850	10,461	30,311	21,900	4,354	26,254
<b><u>Total income</u></b>		<b><u>140,471</u></b>	<b><u>39,458</u></b>	<b><u>179,929</u></b>	<b><u>131,531</u></b>	<b><u>33,752</u></b>	<b><u>165,283</u></b>
<b><u>Expenditure on:</u></b>							
Charitable activities		151,588	23,846	175,434	124,168	22,571	146,739
<b><u>Total Expenditure</u></b>	4	<b><u>151,588</u></b>	<b><u>23,846</u></b>	<b><u>175,434</u></b>	<b><u>124,168</u></b>	<b><u>22,571</u></b>	<b><u>146,739</u></b>
<b>Net income/(expenditure)</b>		<b>(11,117)</b>	<b>15,611</b>	<b>4,495</b>	<b>7,363</b>	<b>11,181</b>	<b>18,544</b>
<b>Transfers between funds</b>	9	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,874</b>	<b>(1,874)</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(11,117)</b>	<b>15,611</b>	<b>4,495</b>	<b>9,237</b>	<b>9,307</b>	<b>18,544</b>
<b>Total funds brought forward</b>		<b>16,459</b>	<b>61,587</b>	<b>78,046</b>	<b>7,222</b>	<b>52,280</b>	<b>59,502</b>
<b><u>Total funds carried forward</u></b>		<b><u>5,342</u></b>	<b><u>77,198</u></b>	<b><u>82,541</u></b>	<b><u>16,459</u></b>	<b><u>61,587</u></b>	<b><u>78,046</u></b>

The notes on pages 10 to 14 form part of these financial statements

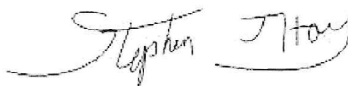
**East Kilbride Calderglen Parish Church of Scotland**  
**Balance Sheet**  
**Year ended 31 December 2025**

	Note	2025	2024
		£	£
<b>Current Assets</b>			
Bank and cash		96,755	97,837
Debtors	7	<u>6,266</u>	<u>6,288</u>
		103,021	104,125
<b>Creditors: amounts falling due within one year</b>	8	<u>(20,480)</u>	<u>(26,079)</u>
<b>Net Current Assets</b>		82,541	78,046
<b>Creditors: amounts falling due after one year</b>			
<b>Net Assets</b>		82,541	<u>78,046</u>
<b>Unrestricted Funds</b>			
General funds		(8,502)	8,676
Designated funds		<u>13,845</u>	<u>7,783</u>
		5,343	16,459
<b>Restricted Funds</b>		77,199	61,587
<b>Total Funds</b>	9	82,541	<u>78,046</u>

The accounts were approved by the Trustees on 24 / 3 / 2026 and signed on their behalf by:



Helen Cuthbertson  
Session Clerk



Stephen Hay  
Treasurer

**East Kilbride Calderglen Parish Church of Scotland**  
**Year ended 31 December 2025**  
**Notes forming part of the financial statements**

**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 the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

**Funds**

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.

**Incoming resources**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

**Resources expended**

Expenditure is recognised on an accruals basis as the liability is incurred.

**Tangible 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.

**Taxation**

Calderglen Parish Church is recognised 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.

**East Kilbride Calderglen Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**Year ended 31 December 2025**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>1 Donations and legacies</b>						
Donations	96,464	17,718	114,182	91,767	14,190	105,957
Tax recovered on Gift Aid	23,071	3,577	26,648	17,457	4,099	21,556
Grants	-	300	300	-	285	285
	<b>119,535</b>	<b>21,595</b>	<b>141,130</b>	<b>109,224</b>	<b>18,574</b>	<b>127,798</b>
<b>2 Income from charitable activities</b>						
Church activities	1,087	7,400	8,487	407	10,814	11,221
	<b>1,087</b>	<b>7,400</b>	<b>8,487</b>	<b>407</b>	<b>10,814</b>	<b>11,221</b>
<b>3 Income from other trading activities</b>						
Hall lets	19,850	10,461	30,311	21,900	4,354	26,254
	<b>19,850</b>	<b>10,461</b>	<b>30,311</b>	<b>21,900</b>	<b>4,354</b>	<b>26,254</b>
<b>4 Analysis of expenditure</b>						
<b>Charitable Activities</b>						
Giving to Grow	72,497	-	72,497	59,514	-	59,514
Presbytery Dues	2,076	-	2,076	2,191	-	2,191
Pulpit supply	-	-	-	-	107	107
Minister's Expenses	-	-	-	-	-	-
Locum	-	5,093	5,093	-	4,747	4,747
Youth Worker	-	-	-	-	-	-
Other salary costs	16,331	-	16,331	15,268	-	15,268
Fabric Repairs & Maintenance	24,605	8,254	32,859	21,535	8,199	29,734
Council Tax, rates & insurance	2,838	-	2,838	1,442	-	1,442
Heat & Light	20,805	-	20,805	12,452	-	12,452
Church Office Expenses	5,397	-	5,397	5,124	-	5,124
Donations	2,593	925	3,518	300	900	1,200
Other expenses	2,646	9,574	12,220	4,830	8,618	13,448
Independent Examiner's Fee	1,800	-	1,800	1,512	-	1,512
	<b>151,588</b>	<b>23,846</b>	<b>175,434</b>	<b>124,168</b>	<b>22,671</b>	<b>146,739</b>



**East Kilbride Calderglen Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**Year ended 31 December 2025**

**5 Staff costs and numbers**

	2025	2024
	£	£
Salaries	16,331	15,268
Social security costs	-	-
Pension	-	-
Salaries and wages	<u>16,331</u>	<u>15,268</u>

No employee had employee benefits in excess of £60,000 in either 2025 or 2024.

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025	2024
Secretary	1	1
Church Officers	2	2
Youth Worker	0	0
	<u>3</u>	<u>3</u>

Calderglen Parish Church relies heavily on the contribution from volunteers in the running of every aspect of church life. Every group, organisation and activity is run by volunteers working with, and supporting, the Kirk Session and minister. It is impractical to place a value on such a contribution.

**6 Trustee Remuneration and Related Party Transactions**

Lewis Hunter received payments of £3,066 in his capacity as Church officer. No other trustee received any remuneration or expenses.

During the year a total of £28,110 was donated to the congregation by trustees.

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.

**7 Debtors**

	2025	2024
	£	£
Gift Aid Tax	<u>6,266</u>	<u>6,288</u>

**8 Creditors falling due within one year**

	2025	2024
	£	£
Accrued charges	<u>20,480</u>	<u>26,079</u>

**East Kilbride Calderglen Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**Year ended 31 December 2025**

**9. Movement in Funds**

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
<b>Unrestricted funds</b>					
General Fund	8,676	120,622	(148,988)	11,189	(8,502)
<b>Designated Funds</b>					
Fabric Fund	1,871	-	-	-	1,871
Mission Fund	(15,811)	-	-	15,811	-
Hall Lets	21,724	19,850	(2,600)	(27,000)	11,974
	<u>7,784</u>	<u>19,850</u>	<u>(2,600)</u>	<u>(11,189)</u>	<u>13,845</u>
<b>Restricted funds</b>					
Ministry Development Fund	30,210	10,644	(15,040)	(340)	25,474
Flower Fund	410	1,620	(1,738)	30	322
Church Development Fund	28,423	21,692	(2,902)	1,200	48,413
Benevolent Fund	433	-	-	-	433
Ladies Circle	1,190	2,405	(1,549)	(730)	1,316
Good Companions	849	2,971	(2,200)	(500)	1,120
Friendship Club	72	-	-	-	72
Clarity	-	125	(417)	340	48
	<u>61,587</u>	<u>39,458</u>	<u>(23,846)</u>	<u>-</u>	<u>77,198</u>
<b>Total funds</b>	<u>78,047</u>	<u>179,929</u>	<u>(175,434)</u>	<u>(0)</u>	<u>82,541</u>

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
General Fund	10,488	109,631	(123,317)	11,874	8,676
<b>Designated Funds</b>					
Fabric Fund	1,871	-	-	-	1,871
Mission Fund	(15,811)	-	-	-	(15,811)
Hall Lets	(10,674)	21,900	(851)	(10,000)	21,723
	<u>(3,286)</u>	<u>21,900</u>	<u>(851)</u>	<u>(10,000)</u>	<u>7,783</u>
<b>Restricted funds</b>					
Ministry Development Fund	26,597	9,857	(6,244)	-	30,210
Flower Fund	323	1,421	(1,334)	-	410
Kitchen Fund	1,374	-	-	(1,374)	-
Development Fund	21,546	14,376	(8,199)	700	28,423
Benevolent Fund	433	-	-	-	433
Ladies Circle	1,228	4,696	(4,034)	(700)	1,190
Good Companions	707	3,402	(2,760)	(500)	849
Friendship Club	72	-	-	-	72
	<u>52,280</u>	<u>33,752</u>	<u>(22,571)</u>	<u>(1,874)</u>	<u>61,587</u>
<b>Total funds</b>	<u>59,502</u>	<u>165,283</u>	<u>(146,739)</u>	<u>-</u>	<u>78,046</u>

**East Kilbride Calderglen Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**Year ended 31 December 2025**

**9 Movement in Funds (cont.)**

**Purpose of Unrestricted Funds**

General Fund: to cover general running costs of East Kilbride Calderglen Parish Church of Scotland.

**Purposes of Designated Funds**

Fabric Fund: for the maintenance of the church property.

Mission Fund: to facilitate local and international outreach purposes.

Hall Lets: for the use of the church premises.

**Purposes of Restricted Funds**

Ministry Development Fund: Fund for local Ministry costs.

Flower Fund: to provide flowers for display during services of worship and distribute to members of the congregation.

Kitchen Fund: to assist with the cost of refurbishing the kitchen.

Development Fund: reserve fund for congregational development projects.

Benevolent Fund: to provide assistance for hardship cases within the parish, at the discretion of the Kirk session.

Ladies Circle: to cover expenses for activities and meetings.

Good Companions: to cover expenses for activities and meetings.

Friendship Club: to cover expenses incurred with meetings, speakers, outings etc.

**10. Analysis of Net Assets Between Funds**

	General £	Designated £	Restricted £	Total £
Current Assets	11,978	13,845	77,199	103,021
Current Liabilities	(20,480)	-	-	(20,480)
Net assets at 31 Dec 2025	<u>(8,502)</u>	<u>13,845</u>	<u>77,199</u>	<u>82,541</u>

	General £	Designated £	Restricted £	Total £
Current Assets	34,755	7,783	61,587	104,125
Current Liabilities	(26,079)	-	-	(26,079)
Net assets at 31 Dec 2024	<u>8,676</u>	<u>7,783</u>	<u>61,587</u>	<u>78,046</u>