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Ayr
KA7 3PA**

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16TH May 2026

**OSCR
2ND Floor
Quadrant House
9 Riverside Place
Dundee
DD1 4NY**

Dear Sir/ Madam

AULD KIRK OF AYR SC016648

I enclose a certified copy of accounts for the year to 31st December 2025



JOHN LITTLE

Joint Treasurer

SC016648

THE CHURCH OF SCOTLAND **THE AULD KIRK OF AYR**
Financial Statements for Year to 31st December 2025.

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TRUSTEES' ANNUAL REPORT- YEAR ENDED 31ST DECEMBER 2025

The Trustees present the Annual Report and Accounts for the Auld Kirk of Ayr for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out on Page 8 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 to the UK and Republic of Ireland published on 16th July 2014.

Reference and Administrative Information

Charity Number	SC 016648
Congregational Reference Number	100601
Contact Address	The Kirk Office, Blackfriars' Walk, Ayr, KA7 1TT.

Trustees

David Brown	Rev David Gemmell	Tricia McKeand
Jacqueline Brown	Helen Gemmell	Linda Macadie
Sheila Cameron	Margaret Gemmell	Anne Maxwell
Margaret Carson	David Leckie	Pearl Marr
Andrew Cree	Jill Little	Sandra Mullen
Archie Cree	John Little	Eleanor Robertson
Anne Drysdale	Kate Lockhart	James Sanderson
James Drysdale	Meta McAlpine	Fred Stevenson
Irene Dunlop	Brian McInroy	Jan Stirling
Elizabeth Gemmell		Alan Taylor
Iain Gemmell		Malcolm Wilson

Minister

Session Clerk

Church Treasurers

Independent Examiner

James Bell, C.A.
 20 Wellington Square
 Ayr
 KA7 1AZ

Rev David R Gemmell

Kate Lockhart

John Little & Fred Stevenson

Bankers

Virgin Money
 Alloway Street
 Ayr.
 KA7 1SP

TRUSTEES' ANNUAL REPORT- YEAR ENDED 31ST DECEMBER 2025

Structure , Governance & Management

Governing Document

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

Recruitment & 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 talents.

The Minister is called and elected by the Congregation and ordained/ inducted by the local Presbytery.

Organisational Structure

The Kirk Session is chaired by the Minister and normally meets ten times a year. Certain responsibilities are devolved to the Management Group of the Kirk Session.

Objectives & 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.

ACTIVITIES PARTICULAR TO AULD KIRK

The Auld Kirk of Ayr holds one service of worship every Sunday.

Holy Communion is held quarterly.

Taxis are provided to enable older members to attend Church each week.

As the Town Church, the Auld Kirk normally holds the annual Remembrance Service, which is attended by the armed forces and local politicians. The "Kirkin of the Council"

Service is also held periodically.

Tuesday Lunches are served for most of the year and are supported by Church members and the local community.

Our halls are well used by organisations and outside bodies such as

Art classes , fitness groups and an after school club.

Regular social events such as Burns' Suppers and Coffee Mornings are well supported.

Sponsorship is given to support three children in Honduras and Africa.

TRUSTEES' ANNUAL REPORT- YEAR ENDED 31ST DECEMBER 2025

Achievements & Performances

We greatly appreciate the support of so many loyal members
However, we are aware of the need to increase the numbers
attending Sunday Worship and supporting the ongoing
work of the Church

Financial Review

There was a small of £373 on the Congregational Account for the year to
31st December 2025. This was mainly due to a legacy of £25000. However
the increase of £3640 in Offerings was encouraging
Another positive item was the increase in hall letting income of £2345
We are very grateful to our loyal members who support the work of the
Kirk so generously.

Investment Policy and Performance

Our investments are held in low risk equities and Unit Trusts with a view to
achieving a good return and also Capital Growth.

The Trustees are satisfied with the performance

Risk Management

The Management Group meets regularly and is kept updated on financial
matters. Our aim is to cut costs and to increase our level of giving.

Every effort is being made to encourage members to attend worship on a
regular basis and to become involved in the work of the Kirk.

Reserves Policy

Details of the Reserves are shown in the Balance Sheet on Page 7 of these
accounts.

The change in values reflect the year's financial results and the variation in the
value of Investments.

The General Fund and the Fabric Fund are used for the day to day running of the
Church and for larger Capital Projects respectively.

In the past, transfers have been made from General Fund to Fabric to provide
for major projects. However, at present this is not possible, as the General Fund
has a negative balance.

The Capital Reserve was created when the values of the Manse and Kirkhouse were
incorporated into the Balance Sheet.

Restricted and Endowment Funds are used in accordance with the terms of the
individual Trusts.

TRUSTEES' ANNUAL REPORT- YEAR ENDED 31ST DECEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charity Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and the UK Accounting Standards (United Kingdom Generally Accepted Accounting Practice) 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.
- Observe the method and principles in the applicable Charities SORP
- Make estimates and judgments that are reasonable and prudent..
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern 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 and the Charities Accounts (Scotland) Regulations 2006. 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 the financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions

Approved by the Trustees and signed on their behalf.


Kate Lockhart

Session Clerk

Date 31st March 2026

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Independent Examiner's report to the Trustees of the Auld Kirk of Ayr

I report on the accounts of the Charity for the year ended 31st December 2025 which are set out on pages 6- 16.

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.

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 under section 44 (1) © 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 these 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 these accounts.

Independent Examiner's Statement

In the course of my examination of the statement of accounts for the year ended 31st December 2025, no matter has come to my attention

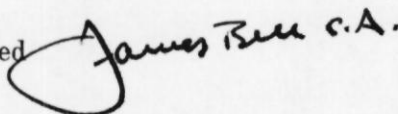
- 1 Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep Accounting records in accordance with section 44 (1) (a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and
 - to prepare accounts which accord with the Accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006, 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.

Name James Bell, C.A.

Address 20 Wellington Square
Ayr, KA7 IAZ

Date 1st April 2026

Signed



Handwritten signature

		Unrestricted	Restricted	Endowment		Unrestricted	Restricted	Endowment	
		Funds	Funds	Funds	TOTAL	Funds	Funds	Funds	TOTAL
		2025	2025	2025	2025	2024	2024	2024	2024
<u>INCOMING RESOURCES</u>									
Incoming Resources from generated funds									
Voluntary income	Note 1	84,232	-	-	84,232	56,398	-	-	56,398
Activities for generating funds	Note 2	14,219	5,431	-	19,650	11,874	8,259	-	20,133
Investment income	Note 3	4,292	2,038	462	6,792	625	296	67	988
Incoming Resources Charity Activities	Note 4	70	-	-	70	166	-	-	166
Other incoming resources	Note 5	-	-	-	-	-	-	-	-
<u>TOTAL INCOMING RESOURCES</u>		102,813	7,469	462	110,744	69,063	8,555	67	77,685
<u>RESOURCES EXPENDED</u>									
Costs of generating funds	Note 6	203	-	-	203	198	-	-	198
Charitable activities		109,157	2,868	462	112,487	123,615	2,541	350	126,506
<u>TOTAL RESOURCES EXPENDED</u>		109,360	2,868	462	112,690	123,813	2,541	350	126,704
<u>Net Incoming/ Outgoing resources before transfers</u>		- 6,547	4,601	-	- 1,946	- 54,750	6,014	- 283	- 49,019
Transfers between funds		-	-	-	-	-	-	-	-
<u>Net Incoming/ Outgoing resources before other recognised gains and losses</u>		- 6,547	4,601	-	- 1,946	- 54,750	6,014	- 283	- 49,019
Gain on re-valuation of investments		8,140	3,865	875	12,880	9,702	4,605	1,044	15,351
		-	-	-	-	-	-	-	-
<u>Net movement in funds</u>		1,593	8,466	875	10,934	- 45,048	10,619	761	- 33,668
<u>Total Funds brought forward</u>		478,917	171,308	17,583	667,808	523,965	160,689	16,822	701,476
<u>Total Funds Carried Forward</u>		480,510	179,774	18,458	678,742	478,917	171,308	17,583	667,808

THE AULD KIRK OF AYR- BALANCE SHEETAT 31ST DECEMBER 2025NOTE

<u>Fixed Assets</u>			<u>2025</u>	<u>2024</u>
Tangible Fixed Assets	8		522,500	522,500
Investments	9		136,816	123,937
			<u>659,316</u>	<u>646,437</u>
<u>Current Assets</u>				
Debtors	10	9,998		9,925
Bank Current Account		<u>13,904</u>		<u>17,839</u>
			23,902	<u>27,764</u>
<u>Creditors</u>				
Falling due within one year	11		4,476	6,391
NET CURRENT ASSETS			<u>19,426</u>	<u>21,373</u>
NET ASSETS			<u>678,742</u>	<u>667,810</u>
<u>Unrestricted Funds</u>				
General Funds		Minus	84,087	85,246
<u>Designated Fund</u> Fabric			43,211	42,729
<u>Designated Fund</u> Guild			1,381	1,431
<u>Designated Fund</u> Sunday School			6	6
Capital Reserve- Valuation of Manse & Kirk House			<u>520,000</u>	<u>520,000</u>
			480,511	478,920
<u>Restricted Funds</u>			179,774	171,308
<u>Endowment Funds</u>			18,457	17,582
<u>TOTAL FUNDS</u>			<u>678,742</u>	<u>667,810</u>

These accounts were approved by the Kirk Session on 31st March 2026

For and on behalf of the Kirk Session

Kirk A. Lochan
Session Clerk
J. Little
Treasurer

The Auld Kirk of Ayr- Year to 31st December 2025

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

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005) .

Basis of Preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of the Manse and Kirk House at valuation and Investments at Market Value, and in accordance with the Charities and Trustees Investment Scotland 2005, The Charities Accounts(Scotland) 2006, the Regulations anent Congregational Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice : Accounting and Reporting by Charities(2005).

Funds

Funds are classified as either "restricted" or "unrestricted" defined as follows:

Restricted funds are 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.

Endowment funds are funds which have been given on the condition that the original capital fund is not reduced, but the income there from is used for the purpose defined in accordance with the 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 of the trustees for 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 funds 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.

The Auld Kirk of Ayr- Year to 31st December 2025.

Accounting Policies (Continued)

Tangible Fixed Assets

The Charity has the right to occupy, and use for its charitable objectives, the Church Building, which is vested in the Church of Scotland General Trustees.

No consideration is payable for the use of this asset.

The Church Halls, Kirk House and the Manse are owned by the Auld Kirk of Ayr..

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.

All tangible assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

The Manse and Kirkhouse have been incorporated at valuation.

The holding at Sessionfield Farm has been shown at book value.

No valuation nor cost is available for the Church Halls

The Trustees do not consider it appropriate to depreciate any of the Buildings, as they have a useful life which could extend to 50 years.

Investments

Fixed Asset Investments are stated at Market Value at the balance sheet date.

Unrealised gains and losses represent the difference between market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year.

Realised gains and losses represent the difference between the proceeds on sale and the market value at the start of the year or cost if purchased in the year.

Taxation

The Auld Kirk of Ayr 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 VAT.

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Notes forming part of the financial statements

For the year ended 31st December 2025

1 Voluntary Income

Offerings
Tax recovered on Gift Aid
Legacies
Organisations
Endowment Income
Other Donations etc

2 Activities for generating funds

Regular fund-raising activities
Use of premises
Other

3 Investment Income

Dividends Received

4 Incoming Resources from Charitable Activities

Others

5 Other Incoming Resources

TOTALS

Unrestricted General 2025	Restricted Funds 2025	Endowment Funds 2025	TOTAL 2025	Unrestricted General 2024	Restricted Funds 2024	Endowment Funds 2024	TOTAL 2024
45,638			45,638	41,998			41,998
7,677			7,677	8,740			8,740
25,000			25,000	1,000			1,000
3,037			3,037	2,657			2,657
462			462	350			350
2,418			2,418	1,653			1,653
84,232	-	-	84,232	56,398	-	-	56,398
-			-				-
14,219	5,431		19,650	11,874	8,259		20,133
14,219	5,431	-	19,650	11,874	8,259	-	20,133
4,292	2,038	462	6,792	625	296	67	988
-	-	-	-				
4,292	2,038	462	6,792	625	296	67	988
70			70	166			166
70	-	-	70	166	-	-	166
			-				-
			-				-
			-				-
			-				-
-	-	-	-	-	-		-
102,813	7,469	462	110,744	69,063	8,555	67	77,685

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Notes forming part of the financial statements

For the year ended 31st December 2025

6) ANALYSIS OF RESOURCES EXPENDED**Costs of generating funds**

Offering Envelopes

Charitable Activities

Church of Scotland- "Giving to Grow"

Presbytery Dues

Minister's Expenses

Pulpit Supply

Other Salary Costs

Fabric Repairs & Maintenance

Council Tax

Other Buildings costs

Telephone, Stationery, Bank charges etc

Organ & Music

Independent Examiner's Fees

Other Expenses

JL 24/1/26 OSCRAccounts2025

Unrestricted General 2025	Restricted Funds 2025	Endowment Funds 2025	TOTAL 2025	Unrestricted General 2024	Restricted Funds 2024	Endowment Funds 2024	TOTAL 2024
-			-				-
203			203	198	-	-	198
203	-	-	203	198	-	-	198
38,905			38,905	38,567			38,567
1,056			1,056	978			978
6,309			6,309	6,141			6,141
600			600	800			800
18,427			18,427	17,846			17,846
12,245			12,245	28,642			28,642
5,658			5,658	5,245			5,245
16,663			16,663	19,634			19,634
3,035			3,035	2,782			2,782
5,383			5,383	1,680			1,680
756			756	720			720
120	2,868	462	3,450	580	2,541	350	3,471
109,157	2,868	462	112,487	123,615	2,541	350	126,506
109,360	2,868	462	112,690	123,813	2,541	350	126,704

Notes forming part of the financial statementsFor the year ended 31st December 20256 Staff Costs & Numbers

	<u>2025</u>	<u>2024</u>
	£	£
Salaries & Wages	18,427	17,846
Social Security Costs	-	-
	<u>18,427</u>	<u>17,846</u>

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

	<u>2025</u>	<u>2024</u>
Ministerial Support	0	0
Administration	0.5	0.5
Music Staff	1	1
Premises Maintenance	1.5	1.5
	<u>3</u>	<u>3</u>

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 & 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 5th and subsequent years of service was £39,856

7) TRUSTEE REMUNERATION AND DONATIONSRemuneration & Expenses-

Mrs Sandra Mullen, who was a Trustee, received £ 6491 as Church Officer. Council Tax of £ 1580 was also paid, in respect of Kirkhouse, for Mrs Mullen. Rev DR Gemmell received £ 6309 in expenses. £4075 was also paid in respect of Council Tax for the manse. Mrs Helen Gemmell, a Trustee, received £3895 for Secretarial duties.

Donations received Trustees-

The total donations from Trustees, based on Gift Aid and Freewill Offerings information available, was £21,250

Notes forming part of the financial statementsFor the year ended 31st December 2025**8 Tangible Fixed Assets**

	<u>Buildings etc</u>	
<u>At Valuation</u>	<u>2025</u>	<u>2024</u>
Manse. 20 Seafield Drive, Ayr.	400,000	400,000
Kirkhouse, Blackfriars' Walk, Ayr.	120,000	120,000
<u>At book value</u>		
Sessionfield	2,500	2,500
	522,500	522,500

The Manse was bought in 2016 and Kirkhouse was valued by a Chartered Surveyor

9 Investments

	<u>2025</u>	<u>2024</u>
Market value at 31 December 2024	123,936	130,355
Increase in value of Investments	<u>12,880</u>	<u>- 6,419</u>
Market value at 31 December 2025	<u>136,816</u>	<u>123,936</u>

	<u>VALUE</u>	<u>VALUE</u>
The following investments are held	<u>31/12/2025</u>	<u>31/12/2024</u>
<u>Unit Trusts:</u>		
2100 units M&G Charifund Income Fund	36,278	30,920
<u>Others - Listed</u>		
509 Ordinary Compass	12,033	13,550
200 Ordinary Astra Zeneca	27,580	20,936
927 Ordinary Natwest Group	6,042	3,727
241 Magnum Ice Cream#	2,838	
1071 Ordinary Unilever	52,045	54,804
	<u>136,816</u>	<u>123,937</u>

Notes forming part of the financial statementsFor the year ended 31st December 2025

	2025	2024
	£	£
10 Debtors		
Gift Aid Tax Refund Due	8,200	8,800
Others	1,798	1,125
	<u>9,998</u>	<u>9,925</u>
11 Creditors		
Accruals	1,956	2,660
Others	2,520	3,730
	<u>4,476</u>	<u>6,390</u>

12 Analysis of Net Assets between funds

	General	Designated	Restricted	Endowment	TOTAL
Fixed Assets		520,000	2,500		522,500
Investments	5,472	80,996	41,045	9,303	136,816
Current Assets	- 85,083 -	36,396	136,229	9,153	23,903
Current Liabilities	- 4,476			-	4,476
Net Assets at 31/12/25	<u>- 84,087</u>	<u>564,600</u>	<u>179,774</u>	<u>18,456</u>	<u>678,743</u>

13)Volunteers

In common with all Congregations of the Church of Scotland the Auld Kirk of Ayr benefits from the contribution made by volunteers who give their time willingly for the good of the Church. The areas of Congregational life which rely on the contribution of volunteers are varied and much of the activity would be unable to continue were it not for the commitment shown.

14 Movement in Funds

	As at 01/01/2025	Incoming Resources	Outgoing Resources	Transfers	As at 31/12/2025
<u>Endowment Income</u>					
Local Stipend	17,583	1,337	462		18,458
<u>Restricted Funds</u>					
Flower	2,215	88			2,303
Youth work	8,152	590			8,742
Coal and relief	48,677	2,938	1,656		49,959
Local mission	20,511	1,461	1,212		20,760
Blackwood	72,672	5,431			78,103
Davidson	3,980	159			4,139
Adairs monument	4,574	174			4,748
Gillieson	7,445	346			7,791
DW Kay	3,079	148			3,227
	171,305	11,335	2,868	-	179,772
<u>Unrestricted Funds</u>					
General Fund	- 105,177	98,451	98,078	-	104,804
James Cuthill	6,288				6,288
Miss Grant	13,642	787			14,429
	- 85,247	99,238	98,078	- -	84,087
<u>Designated Funds</u>					
Fabric Fund	42,730	11,646	11,163		43,213
Sunday School	6	-			6
Guild	1,431	70	120		1,381
<u>Capital Reserve- Properties</u>	520,000				520,000
	564,167	11,716	11,283	-	564,600
<u>Total Funds</u>	667,808	123,626	112,691	-	678,743

Purposes of Endowment Funds

Local Stipend Provision of income towards cost of local stipend.

Purposes of Restricted Funds

FLOWER FUND Provision of flowers in the Church
 YOUTH WORK Youth Work in the Church
 COAL & RELIEF Pastoral Care
 LOCAL MISSION- Local Mission Projects
 BLACKWOOD - Sessionfield Farm & Local Mission
 DAVIDSON- Pastoral Care
 ADAIR'S Maintenance of statue around the church
 GILLIESON Maintenance of area around the Lych Gate
 DW Kay Organ Maintenance
 GUILD Funds raised and used by Guild
 SUNDAY SCHOOL Funds raised and used by Sunday School

Unrestricted

General Fund Normal income and expenditure of the Congregation
 Miss Grant There were no conditions for this Bequest

Designated Funds

Fabric Fund Used for capital projects and major repairs.

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Notes forming part of the financial statements
For the year ended 31st December 2025

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Collections for Third Parties

	<u>2025</u>	<u>2024</u>
Military Fundraiser	0	150
Bible Society	129	35
Poppy Scotland VE DAY SERVICE	491	0
AYRSHIRE HOSPICE SERVICE	330	0
Whiteleys	490	0
Poppy Scotland	89	97
	<u>1,529</u>	<u>282</u>