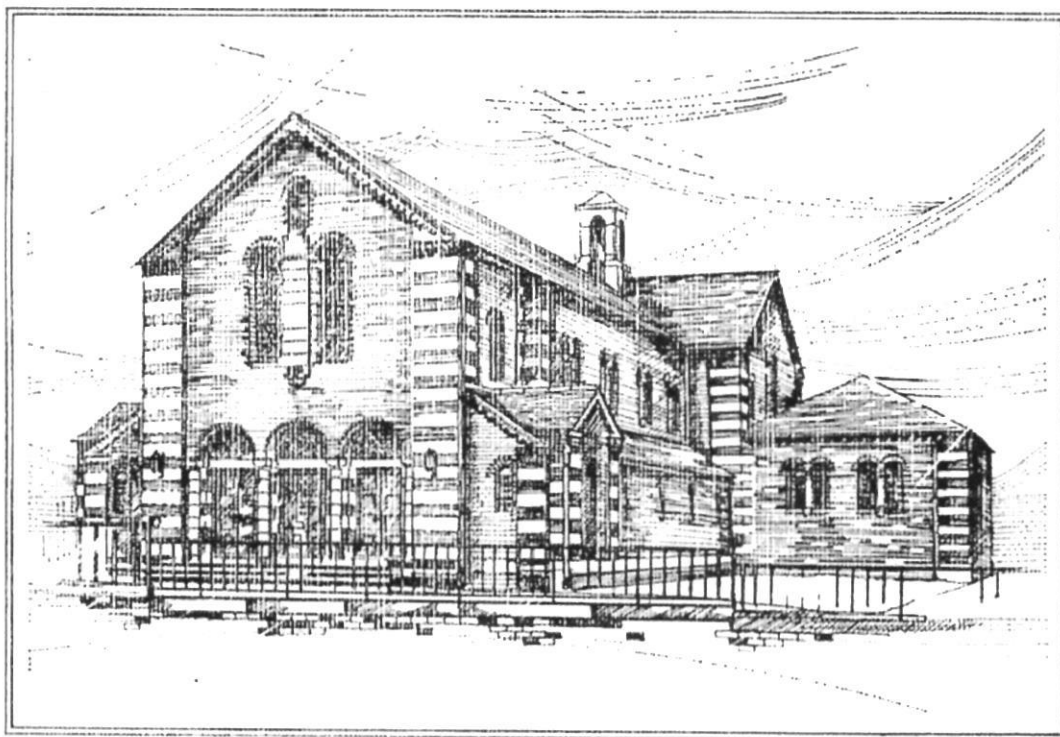


KING'S PARK CHURCH OF SCOTLAND, GLASGOW



ANNUAL REPORT & ACCOUNTS YEAR ENDED 31st DECEMBER 2025

(Receipts and Payments Accounts)

Congregation no: 160960

King's Park Church of Scotland, Glasgow is a Registered Charity with

Charity no: SC017040

King's Park Church of Scotland, Glasgow

TRUSTEES' ANNUAL REPORT

Year ended 31st December 2025

The Trustees present the annual report and accounts for King's Park Church of Scotland, Glasgow, for the year.

Reference and Administrative Information

Charity Name:	King's Park Church of Scotland, Glasgow
Charity Registration Number:	SC017040
Congregation Reference Number:	160960
Contact address:	King's Park Church of Scotland 242 Castlemilk Road, Glasgow G44 4LB

Trustees

Elders

L Adamson	M Key	C Moore
A Aitken	R Kidd	L Morton
S Anderson	L Kirkwood	H Petrie
E Black	J Kyle	R Pitman (died 9 Nov 25)
J Black	A Law (emeritus 19 Oct 25)	A Pratt
N Buchan	H Mackinnon (re-admission 27 April 25)	A Shanks
A Campbell	I MacLeod (emeritus 19 Oct 25)	G Taylor
G Carmalt	M McCabe	I Tomney
D Cochrane	S McCutcheon (emeritus 19 Oct 25)	F Walker
R Cockburn	I McGill	I Watson
J Coleman (emeritus 19 Oct 25)	K McInnes	J Whitelaw
S Docherty	A McNeice	C Wilson
C Graham	M Mills	L Young
K Hyndman		
R Jenkins		

Principal Office-bearers

Minister:	Reverend Stuart Crawford
Session Clerk:	Lynda Young
Treasurer:	David Wilson

Independent Examiner

David Harvey
70 Townhead Street
Strathaven ML10 6DJ

Bankers

Virgin Money
21 Kilmarnock Road
Glasgow G41 3YW

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

All members of the Kirk Session are charity Trustees. Kirk Session members are the elders of the church and are selected from among the congregation based on their demonstrated gifts and skills. The minister, who is a named charity Trustee, was elected by the congregation and inducted by Presbytery. The treasurer, who is also a named charity Trustee, was agreed and attested by the Kirk Session.

In 2025, the roles of active elders and Trustees were formally aligned. This ensured that non-active elders were attested as elders emeritus and therefore no longer served as charity Trustees. As a result, we now fully meet the requirements of OSCR, the Scottish Charity Regulator, with all Trustees accurately recorded on its website.

Organisational Structure

The Kirk Session, which would normally meet at least 6 times a year, is responsible for all spiritual and temporal matters. Business may be undertaken by appropriate committees. Our four main groupings are Mission and Outreach, Administration, Finance and Fabric, and Pastoral and Worship.

Objectives

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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. King's Park Church is in a parish grouping with Croftfoot Parish Church with a view to a union when its ministerial position becomes vacant. Our Mission Statement is "King's Park Church sharing God's love, by reaching out to others"

Church Activities

Throughout the year, our church has been active in worship, fellowship, service and outreach. Through the regular activities listed below we have sought to grow together in faith and love.

- 11am church service every Sunday, with additional services during Holy Week and Christmas
- Live streaming of worship on Sundays at 11am, with the services uploaded to YouTube
- Church Choir
- Coffee after Sunday morning worship
- Communion celebrated on Easter Sunday and in March, June, September and December, with our children in attendance
- Holy Week Services
- Kirk Session
- Messy Church at Christmas and Easter
- School chaplaincy (Primary and Secondary)
- Service of Remembering in January
- Sunday School
- Weekly bible study - God Tok
- Weekly coffee morning
- Weekly prayer group

Community Activities

This year, our church remained committed to serving the wider community through a range of activities listed below. Sharing God's love in practical ways, strengthening relationships and responding with compassion to the needs around us.

- 271 Brownies
- 271 Guides
- Art Club
- Badminton groups (Tuesday and Saturday)
- Carpet Bowls
- Christmas Bazaar
- Coffee Morning every Tuesday
- Community Craft Café
- Diet, exercise and health group
- Friendship Club
- Gigggle and Grow
- Karate
- King's Park Brass Band
- Line Dancing classes
- Pilates class
- St. Andrew's Ambulance Association
- Toddlers Group

GENERAL PERFORMANCE

Roll

The roll at the end of December 2025 was 395.

Worship

Reverend Stuart Crawford was inducted to the pastoral charge of King's Park on 4 July 2024 and has since provided steady and effective leadership, ensuring that worship and community engagement remain central to the life of the congregation throughout 2025. In collaboration with the organist, he has introduced a thoughtful blend of recorded and traditional music within worship, which has been positively received. Notable worship initiatives included four weeks of informal summer church and a reflective Holy Week labyrinth. The congregation continues to benefit from the support of a full-time Pastoral Assistant, while the Kirk Session, through a smaller worship group, provides Sunday worship cover when required. High-quality audio and visual support is delivered by the audiovisual team, enabling the live streaming of services. This has significantly enhanced outreach, extending engagement both within the community and worldwide. In addition, the church's active social media presence provides timely communication with the community by promoting special services and events and sharing information from the Church of Scotland and Glasgow Presbytery. Together with the church website, these platforms ensure effective and far-reaching outreach well beyond King's Park.

Local Church Review

A highly successful Local Church Review was conducted by Presbytery in 2025, resulting in the agreement of a five-year action plan, with key areas for future development identified as outlined below.

- Gain a better understanding of who our neighbours are, especially those living within the parish
- Have greater financial security and stability

- Create spaces within the church to welcome a wider section of the community offering holistic care to those who come along
- Encourage and support new Christians develop their relationship with God through discipleship
- Develop how we worship both on a Sunday morning and at special times in the year such as advent and Holy Week
- Expand our ministry to young families and encourage their presence in the congregation
- Provide a safe space to support and mentor the male members and attenders within the congregation in their faith journey

Pastoral Care and Community Engagement

Throughout the year, the congregation has demonstrated a strong and sustained commitment to community engagement, pastoral care, and outward-facing mission. Our Pastoral Assistant continued to care for the sick and elderly, pastoral care for individuals was addressed through the regular distribution of flowers to those who were unwell, bereaved, or housebound, alongside the continued circulation of the bi-monthly church magazine and the effective use of the church website and social media platforms to maintain communication and connection. A wide range of seasonal and community-focused initiatives, including litter picks, prayer walks, "come and see" summer activities, and the creation of a Garden of Remembrance and display of poppies, encouraged participation, visibility, and reflection across the parish.

The successful Summer Church venture provided an informal, accessible, and welcoming entry point for both regular worshippers and newcomers, strengthening relationships within the community. This was reflected in an encouraging increase in the number of baptisms during the year, together with a significant intake of new communicant members, highlighting renewed engagement with families and individuals and growth in congregational life. Intergenerational involvement continued to be a priority through Sunday School development and Messy Church celebrations at Easter and Christmas, family-friendly worship opportunities, and ongoing links with local primary and secondary schools.

Strong ecumenical and community partnerships were further evidenced through the well-attended joint service with St Oswald's, which brought congregations together in shared worship and fellowship. The celebration of a Long Service Awards Service provided an important opportunity to recognise and give thanks for the faithful commitment and contribution of members over many years. In addition, the church maintained active support for a range of partner organisations and charities, including ReachOut Trust, Lodging House Mission, Christian Aid, and local school chaplaincies. Community events, fundraising activities, concerts, and shared services throughout the year further strengthened relationships with local groups and neighbouring churches, reflecting an outward-looking congregation rooted in service, partnership, and compassionate care.

Financial Review – Highlights

Overall Funds – there was a decrease of funds during the year of £27,707

(2024 decrease in funds was £41,684)

Total funds received were £158,164 with total payments of £185,871

Funds are split into two main categories of use – "Unrestricted" and "Restricted".

At the end of the year, Unrestricted Funds (excluding fixed assets & investments) were £36,517 and Restricted Funds were £15,920, giving Total Funds of £52,437

Unrestricted Funds – a deficit of funds for the year of £28,763

Total funds received were £156,238 with total payments of £185,001

Income

Total Donations (Freewill, Offerings, Gift Aid & other funds raised) decreased by £2.3K to £120,630

There was a legacy donation of £500

Hall Hire and contributions increased by £7.4K, giving income of £16,801

Rental property income from the former Church Officer's property, gave net income of £7,144

(Property is let at £650pm with a favourable 6% management fee. No deductions for repairs etc this year)

Christmas Bazaar raised £2,651

Fundraising events raised £1,912

Gift Week initiatives raised approximately £13K after Gift Aid reclaimed

Expenditure

Giving to Grow contributions to Church of Scotland were £75,463

Presbytery Dues to Church of Scotland were £4,256

Salary costs were £52,693

Utilities costs (Heating, Lighting & Water) were £24,040

Insurance costs were £5,880

Fabric repairs & Maintenance costs were £5,188

Restricted Funds – an increase in funds of £1,056

Total funds received were £1,926 with total payments of £870

Collections and Fundraising for charities and third parties raised £5,901 – see Note 9 for a breakdown

Assets

Properties

Two residential properties are owned – Manse and former Church Officer's house. 3 yearly re-valuation in December 2024 increased these values by £74,000 to £520,000 combined

Investments

Year-end valuations show a market value increase of £418 to £14,453

Points to note for the year ahead

Like previous years, the congregation is encouraged to continue exploring ways to manage the ongoing annual financial running of the church, in order to avoid a deficit. This may be achieved through a combination of increased income, changes to costs and savings, or other appropriate measures.

The main financial challenges anticipated for the year ahead include the ongoing increase in the *Giving to Grow* contribution and the continuing issue of monthly outgoings regularly exceeding income. The Session is aware of insolvency warnings and, while the church is not currently at that stage, it is recognised that the ongoing trend of annual deficits cannot continue indefinitely, as financial reserves are falling to an unsustainably low level.

To address short-term financial pressures, steps were taken in 2025 when the Session agreed that the rental property owned by the church (the former church officer's house) should be sold. This decision was not taken lightly. The sale will require payment of a levy to the Church of Scotland, along with associated selling costs, and will also result in the loss of rental income of approximately £7,000 per annum. Nevertheless, the sale is considered a necessary measure. It is anticipated that the property will be sold in 2026 and is expected to raise a net sum in the region of £90,000–£100,000, depending on the sale price achieved.

Reserves Policy

The charity trustees have considered reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately two months' expenditure.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the church at that time.

This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



Lynda Young
Session Clerk

Date: 18/3/26.

Independent Examiner's Report to the Trustees of King's Park Church of Scotland, Glasgow

I report on the accounts of the charity for year ended 31st December 2025 which are set out on pages 8 to 15.

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)(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

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 9 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.

David W. Harvey

Name: David Harvey
Address: 70 Townhead Street
 Strathaven
 ML10 6DJ

Date: 18th March 2026

Receipts and Payments Account for the year ended 31st December 2025

		Unrestricted		Restricted		
		Funds	Funds	Total		Total
		2025				2024
	Note	£	£	£		£
<u>Receipts</u>						
Donations	3	120,630		120,630		122,974
Legacies		500		500		3,000
Activities for Generating Funds		9,379		9,379		7,830
Bank & Deposit Interest		808	657	1,465		3,781
Investment Income		641		641		641
Rental of Church Premises		16,801		16,801		9,416
Rental of Church Officer's House		7,144		7,144		5,834
Grants - VAT reclaimed						
Other Receipts	3	335	1,269	1,604		2,730
		-----	-----	-----		-----
		156,238	1,926	158,164		156,206
Assets and Investments						
Sale of fixed assets		-	-	-		-
Sale of Investments		-	-	-		-
		-----	-----	-----		-----
TOTAL RECEIPTS		156,238	1,926	158,164		156,206
		-----	-----	-----		-----
<u>Payments</u>						
Cost of Generating Funds	4	-	-	-		-
Charitable Activities	4	184,726	870	185,596		197,615
Governance Costs	4	275		275		275
		-----	-----	-----		-----
		185,001	870	185,871		197,890
Assets & Investments						
	4	-	-	-		-
		-----	-----	-----		-----
TOTAL PAYMENTS		185,001	870	185,871		197,890
		-----	-----	-----		-----
Net Receipts / (Payments)		(28,763)	1,056	(27,707)		(41,684)
Transfers	2	-	-	-		-
		-----	-----	-----		-----
SURPLUS / (DEFICIT) FOR PERIOD		(28,763)	1,056	(27,707)		(41,684)

**Statement of Balances
At 31st December 2025**

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
			2025		2024
Note		£	£	£	£
<u>Bank and Deposit Balances</u>					
		65,280	14,864	80,144	121,828
Movement in year:					
		(28,763)	1,056	(27,707)	(41,684)
Balances carried forward	2	36,517	15,920	52,437	80,144
Investments at market value					
(cost - £9,744)	7	12,175	2,278	14,453	14,035
Assets					
Buildings	8	520,000	-	520,000	520,000
Other Equipment	8	-	-	-	-
Other Receivables		-	-	-	-
Gift Aid Receivable		-	-	-	5,455
		520,000	-	520,000	525,455
Liabilities					
		-	-	-	-

The accounts were approved by the Trustees on 18/3/2026 and signed on their behalf by:

Session Clerk

Rhonda Young

Treasurer

David Wilson

Notes forming part of the accounts for the year ended 31st December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2025	Receipts	Payments	Transfers	At 31 Dec 2025
	£	£	£	£	£
Unrestricted funds					
General Fund	(9,733)	155,404	(181,618)	9,733	(26,214)
Designated Funds					
Designated Legacy Fund	55,190	500		(9,733)	45,957
Designated Garden Fund	1,109				1,109
Designated Prayer Group Fund	2	6			8
Designated Youth Org Dev Fund	1,020		(450)		570
Designated Kirk Session Fund	2,254	208	(339)		2,123
Designated CofS shares Fund	8,006				8,006
Designated Digital Fund	1,317				1,317
Pastoral Assistant Salary Fund					-
Congregational Organisations	6,115	120	(2,594)		3,641
	65,280	156,238	(185,001)	-	36,517
Restricted funds					
Bell Tower Fund	3,633	174			3,807
Stained Glass Fund	771	36			807
Mission & Outreach Fund	2,549	122			2,671
Youth Project Fund	2,845	138			2,983
Memorial Training Fund	1,500				1,500
Flower Fund	3,101	834	(85)		3,850
Craft Club	356	333	(600)		89
Messy Church	109	289	(185)		213
	14,864	1,926	(870)	-	15,920
TOTAL FUNDS	80,144	158,164	(185,871)	-	52,437

Notes forming part of the accounts for the year ended 31st December 2025

Purpose of Funds

Unrestricted Funds - Designated

General Fund	Deals with the day to day running of the Church
Legacy Fund	Funds set aside for mission, emergency & general use (by Trustees)
Garden Fund	Where funds have been donated for maintenance of church gardens.
Prayer Group Fund	Where contributions have been donated for the Prayer Group to use
Youth Orgs Dev Fund	Legacy donated for the purposes of development of Youth Organisations
Kirk Session Fund	Where funds have been donated for the use of the Kirk Session
CofS Shares Fund	Funds set aside originally for purchase of CofS Investment Units
Digital Fund	Funds set aside to meet costs of online & digital related services
Congregational Orgs	Funds held by various independent organisations for their own use
Charitable & Retiring C	Funds donated or raised for specific charitable causes and passed on

Restricted Funds

Bell Tower Fund	Legacy donated for renovation & maintenance of the church bell tower
Stained Glass Fund	Legacy donated for the purposes of maintaining Stained Glass Windows
Mission & Outreach Fund	A legacy and contributions donated for Mission & Outreach spending
Youth Project Fund	Funds donated to assist work with young people (14 to 30 years old)
Memorial Training Fun	Where the capital received is to be retained in perpetuity and the revenue to be used for training purposes.
Flower Fund	Where funds have been donated for the provision of church flowers.
Craft Fund	Funds have been banked with church for the use of Craft Club
Messy Church Fund	Funds have been banked with church for the use of Messy Church

	Unrestricted Funds		Restricted Funds	Total
	2025	2025		
	£	£	£	£
3 Analysis of Donations				
WFO Scheme (non Gift Aid)	11,964	-	11,964	11,731
Gift Aid Donations	73,394	-	73,394	73,187
Tax Recovered on Gift Aid Dons	11,300	-	11,300	16,196
Ordinary Offerings (Open plate	23,162	-	23,162	17,882
Other Offerings, Donations, etc	810	-	810	3,978
	120,630	-	120,630	122,974
Other Receipts				
Designated Funds	335		335	1,923
<u>Restricted Funds</u>				
Other		1,269	1,269	807
Bank Interest		657	657	721
	335	1,926	2261	3,451

**Notes forming part of the accounts
for the year ended 31st December 2025**

	Unrestricted Funds	Restricted Funds 2025	Total	Total 2024
4 <u>Analysis of Payments</u>	£	£	£	£
<i>Cost of Generating funds</i>				
	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----
<i><u>Charitable Activities</u></i>				
C of S - Giving to Grow	75,463		75,463	58,050
Presbytery Dues	4,256		4,256	6,897
Minister's expenses	2,063		2,063	1,067
Council Tax	4,315		4,315	1,180
Other Salary Costs	52,693		52,693	68,662
Utilities -Heat,light & water	24,040		24,040	8,134
Insurance	5,881		5,881	5,361
Telephone & Broadband	1,477		1,477	1,487
Organ & music	390		390	192
Cleaning - materials & equipment	732		732	679
Printing, Stationery & Postages	824		824	4,168
Miscellaneous expenses	4,021		4,021	3,803
Kirk Session Fund	339		339	50
Digital Fund	-		-	-
Fabric repairs & maintenance	5,188		5,188	34,614
Congregational Orgs	2,594		2,594	2,557
Bell Tower Fund	-		-	-
Roof Fund	-		-	-
Youth Organisational Dev Fund	450		450	300
Flower Fund		85	85	191
Craft Club		600	600	-
Messy Church		185	185	223
	-----	-----	-----	-----
	184,726	870	185,596	197,615
	-----	-----	-----	-----
<i><u>Governance Costs</u></i>				
Independent Examiner's Fee	275	-	275	275
	-----	-----	-----	-----
<i><u>Other Payments</u></i>				
Purchase of Fixed Assets				
Other Equipment	-	-	-	-
	-----	-----	-----	-----
	-	-	-	-
	-----	-----	-----	-----
TOTAL	185,001	870	185,871	197,890
	=====	=====	=====	=====

Notes forming part of the accounts for the year ended 31st December 2025

5 Trustee Remuneration and Related Party Transactions

Mr R Jenkins received £29,985 for salary & expenses as Pastoral Assistant.

Mr J Buchan, husband of Kirk Session Member, received £6,500 as Director of Music Locum & Relief Minister payments during year were £nil

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6 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. 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 5th and subsequent years) was £39,856

7 Investments

	Market Value at 1 Jan 2025 £	Purchases £	Disposals £	Gain/(Loss on Revaluation £	Market Value at 31 Dec 2025 £
<u>Church of Scotland Investors Trust</u>					-
Income Fund-General Fund	11,823	-		352	12,175
Income Fund-Legacy & Kirk Session Funds	2,212	-		66	2,278
	14,035	-		418	14,453
Held in respect of:					
Unrestricted Funds					
General Fund	11,823	-		352	12,175
Restricted Funds					
Legacy and Kirk Session Funds	2,212	-		66	2,278
	14,035	-		418	14,453

**Notes forming part of the accounts
for the year ended 31st December 2025**

8 Fixed Assets

	Manse	Other Buildings	Other Equipment	Total
	£	£	£	£
Book Value at 1st Jan 2025	405,000	115,000	-	520,000
Revaluation during year	-	-	-	-
Disposals during year	-	-	-	-
Depreciation for year	-	-	-	-
	-----	-----	-----	-----
Book Value at 31st Dec 2025	405,000	115,000	-	520,000
	=====	=====	=====	=====

Properties are re-valued on a 3 yearly basis. Last valuations were carried out as at 31/12/24

9 Collections for Third Parties

	2025 £	2024 £
Alzheimers Scotland		59
British Heart Foundation		122
Cancer Research	607	
Chest, Heart & Stroke Scotland	429	701
Christian Aid	1,673	2,915
Crisis	194	117
Crossreach		680
Cumbernauld Trinity Church	229	
Diabetic Association		85
Erskine Hospital		10
Glasgow Children's Hospital		500
Homestart	62	
Lodging House Mission	40	452
Leprosy Mission	477	469
Moderator Challenge	176	
Myanmar - Earthquake Appeal	301	
Open Doors	222	
Pantry - Food Bank	1,045	1,295
Parkinson's	396	
Poppy Appeal	50	60
Save the Children		147
Stonelaw Café		60
	-----	-----
	5,901	7,672
	=====	=====

Year ended 31st December 2025
Appendix

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>Nil</u>	<u>Nil</u>
Market Value of Balances at 31 December	<u>Nil</u>	<u>Nil</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>Nil</u>	<u>Nil</u>