

The Church of Scotland

KILMARNOCK: NEW LAIGH KIRK
(CHURCH OF SCOTLAND)

ACCRUED (SORP COMPLIANT) ACCOUNTS
FOR YEAR ENDED 31ST DECEMBER 2025

Congregation No: 070431

Scottish Charity No: SC 031334

Kilmarnock: New Laigh Kirk (Church of Scotland)
Trustees' Annual Report
31st December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 12 of 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 published on 1st January 2019.

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.

The congregation of New Laigh Kirk is now well established. The challenge facing New Laigh Kirk is to achieve a good balance between encouraging Christian living among our current membership through continued vibrant worship and pastoral care, while simultaneously taking a lead in new forms of outreach to meet spiritual and social needs in the wider community.

Kilmarnock New Laigh Kirk serves the Kilmarnock town centre and the northwest area. A parish of some 6,500 homes, although members are drawn from a much wider area.

The Congregation's Mission statement is "A caring welcoming church at the heart of Kilmarnock reaching out to all."

We seek to do this in many ways, and our activities are co-ordinated by various committees and groups: Finance, Property, Pastoral Care, Worship, Welcome, Outreach and Communication. We also currently employ a Community and Families Worker to further our Mission Statement and commitment to our town and its residents.

We have a wonderful and resourceful team of people, who have shown passion, dynamism, and commitment.

Even amid adversity we look to the future, when this iconic home will continue to be caring and welcoming able to nourish, inspire and transform.

We will sustain our commitment to be with the most vulnerable. We will continue to find beauty in places of hardship. We look forward to a future stronger than the past, with all our activities flourishing once again, and the doors of New Laigh Kirk open to welcome people from all walks of life.

We live through this challenging time with the same qualities that have made our church community loved by so many.

Sunday Activities.

Sunday Services and activities continued in person and along with live streaming, conducted by the Minister and a small team at the Sound Desk. Our Praise Band are involved in some of the services which gives a variety of worship styles and try to incorporate a blend of both tradition and more up to date genres of music to our service.

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Ignite

Ignite are a group of children aged 4 to Primary 7. They meet initially in church then proceed to the Halls Ignite offers fun and interactive ways to build a relationship with Jesus and establish a foundation of faith. Through their exploration of God and the Bible, children are encouraged to pray, trust, seek and love Jesus. Children build these qualities through games, crafts, songs, we do offer a creche facility.

Trekkers

This group is open to our young people from S1 to S6. Whilst there has been a slight fall in numbers, the Trekkers continue to meet. They explore Christian faith together through stories, prayer and much discussion and plenty of hilarity. They participate in the Family Communion and also other services.

They meet monthly for Bible Tea this is a relaxed, welcoming youth Bible club where faith and friendship grow together. They gather to explore the Bible, ask real questions, share thoughts, and enjoy good conversation. An afternoon tea was held in November to raise funds for the Trekkers and made a donation to Christian Aid.

Sunday Funday started in the autumn inviting young people to come and build a community of faith together.

Church Unplugged is a relaxed, acoustic-style worship night designed to create room for reflection, community, and God's presence. Church Unplugged, a family of worship, which started in the Autumn. This is family focused held on a Sunday evening,

Weekday Activities

The Church is open during the week on a Monday, Wednesday, Friday and Saturday from 12.00 noon until 2.00pm, for private prayer and reflection. Audio tour guides of the church are now fully operational.

The Pastoral Care Group takes responsibility, in conjunction with the Minister and Convenor, for visiting in excess of 80 senior members. Contact has been maintained with members in Care Homes. Monthly services are held in Aryle House and Crossgate Nursing Home. Visits to the elderly has continued, contact is actively maintained where possible, keeping in touch with phone calls and sending cards and letters.

For much of the year Elders' visit members within their district and have kept regular contact by telephone and have delivered Newsletters and Magazines.

Our 'Silver Sunday' services, and afternoon teas took place this year and has been well supported.

Socially there is a wealth of options for all age groups. There is an active Boys' Brigade Company, Brownies and Rainbows, Girl Guides Company as well as Rangers,

Our Prayer Group meets on the first Thursday of the month and for most of the year has been held on Zoom. We also have Inspire prayer group who meet on the first Wednesday of the month at 11am in the session room,

The Guild has 30-40 members and is a friendly and welcoming group, providing the opportunity for worship, fellowship and action within our church. We raise funds to support groups in our church, as well as contributing to the national Guild projects. We enjoy musical entertainment, such as the Unlikely Lads from Centrestage and Dalrymple Ukelele Band and a variety of speakers. The highlight was perhaps the visit by the Wallace family from our own church, telling us about their experience at the Scripture Union gathering, 'Magnitude' and how it supported and developed their faith journey.

Highlights meet every 2 months. This year they enjoyed Broadway Boogie, evening of relaxation and massage, an evening at La Dragon, their annual charity quiz for Ayrshire Cancer Support, ready steady cook and Christmas Dinner and film at centre stage.

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Little Seeds (planting seeds for the future) for families with little ones aged 0 – 4 years on Tuesday mornings. It provides the opportunity for babies and tots to learn all about the themes of the bible in fun and imaginative ways and have the freedom to play and explore. This has proved extremely successful with over 30 children and families meeting weekly. We held our annual Easter Garden Party in April. Lent Study was well attended.

The Drama Group meet every Tuesday evening where everybody is made welcome. They had a Murder Mystery play and performed a pantomime "Alad in Killie".

Music for All concerts continue to be very successful with Loudoun Music Society, Kilmarnock Amateur Operatic Society and Dalry Burns Club the Jolly Beggars.

We partnered with the Rotary Club in hosting a school's quiz and Young Musicians competition.

We held a number of fundraising events during the year including a Summer Fayre, Burns Supper, Beetle Drive and coffee mornings.

New Laigh Kirk obtained their silver award for being an ECO Congregation they are now working towards there gold award. We have increased the range of items that can be recycled at the church. Litter picks take place twice a year.

Local Outreach

New Laigh Kirk is a congregation with a mission to reach out to all in its local community. To help do this we have a full time Community and Families Worker.

The success of this new form of ministry will rely on doing things differently. We can no longer take a passive approach to mission, hoping that our existing modes of organisation will suffice in building an expanding Christian community. Instead, our approach will concentrate on community rather than institution: this means going beyond the traditional boundaries of our Kirk and its organisations and forming a much broader conception of how we build a stronger community whose lives are based on Christian values. A key building block of this approach is engaging with young families (i.e. adults who are, broadly speaking, in the 25-40 age range and, if applicable, their children) and providing them with the insights and support to make them valuable contributors to their community.

We are involved with East Ayrshire Churches Homelessness Action who help the homeless in a number of ways. Providing cooked breakfast on Monday and Friday mornings. Hot lunches on Wednesdays. Drop-In centre on Wednesdays for advice on many areas of life. They supply friendly fresh start packs. They are also connected with recovery matters and cut and connect.

The Minister is Chaplain to Loanhead Primary School, Willowbank School, Grange Academy, Onthank and Annanhill Primary School.

Achievements and Performance

Attendance at morning Worship averages around 150-200. The two departments of Ignite and Trekkers, have experienced a slight downturn in numbers however nevertheless are keen to participate in Sunday Service. In conjunction with the Town's Christmas lights Switch-on we opened our church and provided refreshments and some entertainment for all ages. Around 750 people came through the doors that afternoon.

Our 'Open Doors' continues to be successful and has been particularly poignant.

In addition, the Minister conducted 39 funerals. The total number of members at 31st December 2025 was 620 with 500 on the supplementary roll.

Kilmarnock: New Laigh Kirk (Church of Scotland)
Trustees' Annual Report
31 December 2025

Financial Review

New Laigh Kirk continues to be committed to a programme of outreach within our local community. The staff costs are being met from the contribution of the members through their giving. In general, the members are very supportive of the work undertaken and reflect this by generous giving.

Income

Direct Congregational Giving has shown an increase of £25,171 to £168,254. (2024 - £143,083) . New Laigh Kirk is fortunate that many members contribute through bank standing order for which the Church is most grateful. Gift Aid Income Tax Reclaim increased to £37,120 (2024 - £32,052) an increase of £5,068.

The rental income from use of premises £26,770 remains constant as both premises were tenanted for the full year.

Once again, we are indebted to the Arbuckle Trust for a grant of £9,500.

This year we received an income of £4850 from the Buchanan Trust.

Expenditure

Total expenditure was £289,208 (2024 - £310,207) decrease of £20,999. At present the buildings are on a fixed rate for gas and electricity. (Cost £19,426). Manse boiler was repaired at a cost of £4,188. Cost to Hall roof and dry rot total £4,906

Areas of Financial Concern

A cautious approach continues to be taken to items of expenditure, and the costs of items such as gas, electricity, cleaning and insurance are reviewed regularly. Capital expenditure is identified by the Property Committee and competitive estimates are requested for major works before proceeding. All items of expenditure will be carefully monitored in 2026, and sources of potential grant income will be explored wherever possible. This year we continued with our fundraising for the Church renovations which would make better use of the space and open new opportunities to engage with the community as well as opening an avenue to income generate through the rental of space. We held a giving campaign in the spring where our members received a brochure which outlined the financial challenges of the church. They were asked to review their giving's which they did and we should see our offering increase by 30%.

Investment Policy and Performance

The trustees adopt a cautious approach to any investment and have invested in the Church of Scotland Income Fund which meets our investment objectives.

The Income Fund has delivered positive returns in the 12- month period to 30 September 2025.

The Income Fund, which is managed by Royal London Asset Management, invests in fixed interest bonds both in the UK and globally and seeks to provide investors with a high and sustainable income and to protect the long-term nominal value of capital. In the 12-month period to 30 September 2025, the Fund delivered a total return of 7.58% which outperformed its benchmark return of 3.70%. This fund has continued to deliver returns over the long term which are better than that of the benchmark against which the Fund is measured.

The total income paid by the Income Fund for 2024 was 60p per unit, with the final payment of 30p per unit made in March 2025. For 2025, a first payment of 30p per unit was made in September 2025. While it is too early to estimate the final payment, which will be made for the year and paid in March 2026, we expect to be able to make payment of at least 25p per unit.

Kilmarnock: New Laigh Kirk (Church of Scotland)
Trustees' Annual Report
31 December 2025

Risk Management

The trustees carry out risk management in order to identify and mitigate risks. The major risks identified are:

- 1) **Falling Income** - A Giving Campaign is undertaken on a regular basis. Where members are asked to review their giving's. Members have been asked to consider leaving a legacy to the Church and members have received a leaflet explaining about this.
- 2) **Ageing Congregation**- In common with many Churches, New Laigh Kirk has an ageing congregation but recognises the need to engage with younger people. The Church is fully committed to outreach and as a measure of that commitment the members contribute to the salary of a Community and Families Worker, whose remit is to engage with young people and families under the age of forty.
- 3) **Property**- Our Church is a Grade 1 listed building, and our hall is also an old building. In order to ensure that the property is kept in good order, regular inspections are made by office bearers who have access to a wealth of construction related experience. An annual maintenance plan is in place and the Presbytery's Quinquennial Report is used.

Reserves Policy

It is the trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £69,031 of which, approximately £92,625 has been designated for various forms of expenditure (see note 15), including £68,500 on Community, Family and Youth Mission work. The remaining negative balance of approximately £23,594 falls well short of the target. The trustees are aware of the need to adopt a very cautious approach in the present economic climate.

The church also held £231,680 of restricted funds, and £6,110 of endowment funds which have been provided for the purposes specified in note 18.

Structure, Governance and Management

The congregation is a registered charity, number SC031334; administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity's 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 skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session meets six times a year is responsible for spiritual affairs within the Church.

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Trustees' Annual Report
Year ending 31st December 2025
Reference and Administrative Information

Trustees

Anderson, I	Johnstone, G	Milloy, E
Barclay, L	Kidd, A	Murphy, E
Brown, A	Kidd, A Mrs	Oliver, M
Brown, M	Lamberton, J	O'Rourke, M
Brown, S	Lang, A	Patterson, Margaret
Bryson, D	Laurens, B	Patterson, M
Colman, H	Lawson, J	Richardson, F
Dale, E	MacLean, A Mrs	Scullion, A
Dale, J	MacLean, D	Sheddon, L
Duffy, F	MacLean, A	Sherry, I
Gillies, L	MacPherson, S	Sim, C
Graham, B	McClymont, A	Stewart, E
Grant, J	McDowall, J Mrs	Stewart, K
Gregor, A	McDowall, J	Taylor, M
Handling, K	McLaren, E	Taylor, R
Hewitt, A	McLean J	Wright, L
I'Anson, D		Young, E
Johnstone, B		Young, J

Rev. D. Cameron

Agnew, L resigned	Jan-25
Duffy, H resigned	Nov-25
Lewis, J resigned	Nov-25
Withers, H resigned	Jun-25

Kilmarnock: New Laigh Kirk (Church of Scotland)

Trustees' Annual Report

Year ended 31 December 2025

Reference and Administration Information (cont)

Principal Office-bearers

Minister	Rev. David S. Cameron
Session Clerk	Mr Derek I'Anson
Church Treasurer	Miss Jan Lamberton

Principal Office

New Laigh Kirk
John Dickie Street
Kilmarnock
KA1 1HW
Charity No. SC031334

Independent Examiner

Bryan Swan C.A
Rogerson & Goldie
Chartered Accountants
29 Portland Road
Kilmarnock
KA1 2BY

Bankers

Royal Bank of Scotland
Kilmarnock Branch
96 John Finnie Street
Kilmarnock
KA1 1NY

Kilmarnock New Laigh Kirk (Church of Scotland)

31 December 2025

Trustees' Annual Report

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

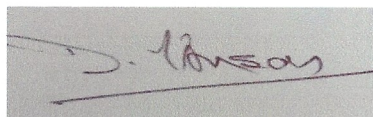
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the method and principles in the applicable Charities SORP.
- make judgements and estimates 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 a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

A handwritten signature in dark ink, appearing to read 'D. I'Anson', is written over a horizontal line.

D I'Anson, Session Clerk

Date 29th March 2026

Kilmarnock: New Laigh Kirk (Church of Scotland)
SC031334

Independent Examiner's Report to the Trustees of Kilmarnock: New Laigh Kirk (Church of Scotland)

Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 1 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination included 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.



Name: Bryan Swan C.A

Professional Qualification/Professional Body Institute of Chartered Accountants of Scotland

Address: Rogerson & Goldie, Chartered Accountants, 29 Portland Road, Kilmarnock KA1 2BY

Date: 29th March 2026

Kilmarnock New Laigh Kirk
Statement of Financial Activities
Year Ended 31 December 2025

	Note	Unrestricted Endowment			Restricted Endowment			Unrestricted			Restricted			Endowment			Total
		Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds	
		2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income and endowments from:																	
Donations and legacies	1	222,066	12,225	-	-	234,291	183,844	9,670	-	-	-	-	-	-	-	-	193,514
Charitable Activities	2	250	20,439	-	-	20,689	701	63,665	-	-	-	-	-	-	-	-	64,366
Other trading activities	3	34,944	1619	-	-	36,563	39,103	110	-	-	-	-	-	-	-	-	39,213
Investments	4	7,305	1,358	34	34	8,697	7,439	1,293	34	34	34	34	34	34	34	34	8,766
Other	5	6,806	=	=	=	6,806	1,516	=	=	=	=	=	=	=	=	=	1,516
Total Income		<u>271,371</u>	<u>35,641</u>	<u>34</u>	<u>34</u>	<u>307,046</u>	<u>232,603</u>	<u>74,738</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>34</u>	<u>307,375</u>
Expenditure on :																	
Raising Funds	6	668	936	-	-	1604	81	2,145	-	-	-	-	-	-	-	-	2226
Charitable activities		<u>276,659</u>	<u>10,945</u>	-	-	<u>287,604</u>	<u>286,229</u>	<u>21,752</u>	-	-	-	-	-	-	-	-	<u>307,981</u>
Total expenditure		<u>277,327</u>	<u>11,881</u>	-	-	<u>289,208</u>	<u>286,310</u>	<u>23,897</u>	-	-	-	-	-	-	-	-	<u>310,207</u>
Net Income/(expenditure) before gains	0	-5,956	23,760	34	34	17,838	-53,707	50,841	34	34	34	34	34	34	34	34	-2,832
Transfer between funds		<u>3,500</u>	<u>-3,466</u>	<u>-34</u>	<u>-34</u>	<u>=</u>	<u>7,585</u>	<u>-7,551</u>	<u>-34</u>	<u>-34</u>	<u>-34</u>	<u>-34</u>	<u>-34</u>	<u>-34</u>	<u>-34</u>	<u>-34</u>	<u>=</u>
Net movement in funds		-2,456	20,294	-	-	17,838	-53,707	50,841	34	34	34	34	34	34	34	34	-2,832
Reconciliation of funds:																	
Total funds brought forward		<u>71,487</u>	<u>211,386</u>	<u>6,110</u>	<u>6,110</u>	<u>288,983</u>	<u>125,132</u>	<u>160,545</u>	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>6,138</u>	<u>291,815</u>
Total funds carried forward		<u>69,031</u>	<u>231,680</u>	<u>6,110</u>	<u>6,110</u>	<u>306,821</u>	<u>71,425</u>	<u>211,386</u>	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>6,172</u>	<u>288,983</u>


Kilmarnock: New Laigh Kirk (Church of Scotland)
Balance Sheet
at 31st December 2025

		Total 2025	Total 2024
	Notes		
Fixed Assets			
Tangible Fixed Assets	9	14,411	16,012
Investments	10	<u>133,217</u>	<u>126,411</u>
		<u>147,628</u>	<u>142,423</u>
Current Assets			
Debtors	11	26,104	21,181
C of S Short Term Deposit			
1. General Purposes		66,102	63,290
2. J.W. Blackwood Bequest		4,127	3,952
3. Murdoch Memorial		6,314	6,046
4. Church Choir Fund		749	717
Bank Accounts			
RBoS Accounts		5,999	4,638
Skipton Building Society Deposit		46,668	46,783
Org. Current Accounts		<u>7,337</u>	<u>8,022</u>
		<u>163,400</u>	<u>154,629</u>
Current Liabilities			
Creditors falling due within one year	12	4,207	8,069
Net Current Assets		<u>159,193</u>	<u>146,560</u>
Net Assets		<u>306,821</u>	<u>288,983</u>
The funds of the charity			
Unrestricted Funds			
General funds	15	-23,594	-21,822
Designated funds	15	<u>92,625</u>	<u>93,309</u>
		69,031	71,487
Restricted funds	15	231,680	211,386
Endowment Funds	15	<u>6,110</u>	<u>6,110</u>
Total Funds	13	<u>306,821</u>	<u>288,983</u>

The accounts were approved by the trustees on 29th March 2026



Session Clerk



Treasurer

New Laigh Kirk (Church of Scotland) Accounting Policies

Year Ending 31 December 2025

The principal accounting, 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 statement 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 Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 1st January 2019 and the Financial Reporting Standards applicable in the UK and Republic for Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as either restricted 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.

Endowment funds are funds which have been given on the condition that the original capital sum 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 discretion of the trustees for a particular purpose, they are designated as separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Recognition of Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

Fixed assets

The charity has the right to occupy and use 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.

All tangible fixed assets costing in excess of £3,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided to write off the cost or initial value, less estimated residual value, of tangible fixed assets over their estimated useful lives:

Feuhold buildings	10 years	Straight line basis
Fixtures, fittings, and office equipment	4 years	Reducing basis.
Sound system	20 years	Straight line basis
Camera system	10 years	Straight line basis

Motor vehicles

4 years Reducing balance basis

Investment

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the 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 disposal and the market value at the start of the year or cost if purchased during the year.

Taxation

Kilmarnock: New Laigh Kirk (Church of Scotland) 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.

Kilmarnock New Laigh Kirk (Church of Scotland)
Year Ending 31st December 2025

	Unrestricted Restricted Endowment				Unrestricted Restricted Endowment			
	Funds 2025	Funds 2025	Funds 2025	Total 2025	Funds 2024	Funds 2024	Funds 2024	Total 2024
1 Donations & Legacies	£	£	£	0	£	£	£	£
Offerings	167,484	770	-	168,254	143,083	-	-	143,083
Tax recoverable on Gift Aid	37,120	-	-	37,120	32,052	-	-	32,052
Legacies	3,000	6,850	-	9,850	-	-	-	-
Others	14,462	4,605	-	19,067	8,709	9,670	-	18,379
	<u>222,066</u>	<u>12,225</u>	-	<u>234,291</u>	<u>183,844</u>	<u>9,670</u>	-	<u>193,514</u>
2 Income from charitable activities	250	-	-	250	701	-	-	701
Weddings, Funerals and Baptisms	-	9,500	-	9,500	-	9,500	-	9,500
Grants	-	10,939	-	10,939	=	<u>54,165</u>	-	<u>54,165</u>
Concerts and Events	<u>250</u>	<u>20,439</u>	-	<u>20,689</u>	<u>701</u>	<u>63,665</u>	-	<u>64,366</u>
3 Income from other trading activities								
Rent received from Property	26,770	-	-	26,770	26,230	-	-	26,230
Rent received from Hall Lets	5,262	-	-	5,262	6,793	-	-	6,793
Others	2,912	1,619	-	4,531	6,080	110	-	6,190
	<u>34,944</u>	<u>1,619</u>	-	<u>36,563</u>	<u>39,102</u>	<u>110</u>	-	<u>39,213</u>
4 Investment Income								
Deposit Interest (Church of Scotland account)	5,676	-	34	5,710	5,676	-	34	5,710
Dividends Received	-	1,358	-	1,358	-	1,293	-	1,293
Bank and Other Interest	1,629	-	-	1,629	<u>1,763</u>	=	=	<u>1,763</u>
	<u>7,305</u>	<u>1,358</u>	<u>34</u>	<u>8,697</u>	<u>7,439</u>	<u>1,293</u>	<u>34</u>	<u>8,766</u>
5 Other Income								
Unrealised gains (losses) on investment	6,806	-	-	-	1,516	-	-	1,516
Total	<u>271,371</u>	<u>35,641</u>	<u>34</u>	<u>307,046</u>	<u>232,603</u>	<u>74,738</u>	<u>34</u>	<u>307,375</u>

Kilmarnock:New Laigh Kirk (Church of Scotland)
Notes forming part of the financial statement
Year Ending 31st December 2025

	Unrestricted Funds			Restricted Funds			Endowment Funds			Total	Unrestricted Funds			Restricted Funds			Endowment Funds			Total
	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
6. Analysis of Expenditure																				
Raising funds	638	936	-	-	-	-	-	1574	-	2,145	-	-	-	2,145	-	-	-	-	2,145	-
Offering Envelopes	<u>30</u>	-	-	-	-	-	-	<u>30</u>	-	<u>81</u>	-	-	-	<u>81</u>	-	-	-	-	<u>81</u>	-
	668	936	-	-	-	-	-	1604	-	2,145	-	-	-	2,145	-	-	-	-	2,226	-
Charitable Activities																				
Giving to Grow	128,425	-	-	-	-	-	-	128,425	-	-	-	-	-	-	-	-	-	-	128,777	-
Presbytery Dues	5,196	-	-	-	-	-	-	5,196	-	-	-	-	-	-	-	-	-	-	3,451	-
Private Pension Contribution	3,850	-	-	-	-	-	-	3,850	-	-	-	-	-	-	-	-	-	-	3,850	-
Minister's Expenses	2,349	-	-	-	-	-	-	2,349	-	-	-	-	-	-	-	-	-	-	2,753	-
Mission and Outreach	2,690	3,507	-	-	-	-	-	6,197	-	5,411	-	-	-	-	-	-	-	-	7,546	-
Pulpit Supply	660	-	-	-	-	-	-	660	-	-	-	-	-	-	-	-	-	-	770	-
Other Salary Costs	47,276	-	-	-	-	-	-	47,276	-	-	-	-	-	-	-	-	-	-	60,203	-
Fabric Repairs & Maintenance	12,363	-	-	-	-	-	-	12,363	-	-	-	-	-	-	-	-	-	-	13,522	-
Council Tax	3,451	-	-	-	-	-	-	3,451	-	-	-	-	-	-	-	-	-	-	3,199	-
Rates Water	2,262	-	-	-	-	-	-	2,262	-	-	-	-	-	-	-	-	-	-	1,457	-
Other Building Costs	30,163	-	-	-	-	-	-	30,163	-	-	-	-	-	-	-	-	-	-	33,136	-
Insurance	5,146	-	-	-	-	-	-	5,146	-	-	-	-	-	-	-	-	-	-	6,857	-
Grants to Congregational Orgs	-	4,500	-	-	-	-	-	4,500	-	4,000	-	-	-	4,000	-	-	-	-	4,000	-
Special Donations	2,436	-	-	-	-	-	-	2,436	-	-	-	-	-	3,000	-	-	-	-	4,603	-
Church Office Expenses	10,715	-	-	-	-	-	-	10,715	-	-	-	-	-	-	-	-	-	-	8,412	-
Organ & Music	2,039	-	-	-	-	-	-	2,039	-	120	-	-	-	-	-	-	-	-	2,061	-
Other Expenses	14,187	2,938	-	-	-	-	-	17,125	-	9,221	-	-	-	-	-	-	-	-	19,945	-
Value of Donated Goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Independent Examiner's Fee	1,850	-	-	-	-	-	-	1,850	-	-	-	-	-	-	-	-	-	-	1,660	-
Depreciation of Owned Assets	<u>1,601</u>	-	-	-	-	-	-	<u>1,601</u>	-	-	-	-	-	-	-	-	-	-	<u>1,779</u>	-
	<u>276,659</u>	<u>10,945</u>	-	-	-	-	-	<u>287,604</u>	-	<u>21,752</u>	-	-	-	<u>21,752</u>	-	-	-	-	<u>307,981</u>	-
Totals	<u>277,327</u>	<u>11,881</u>	-	-	-	-	-	<u>289,208</u>	-	<u>23,897</u>	-	-	-	<u>23,897</u>	-	-	-	-	<u>310,207</u>	-

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

Kilmarnock: New Laigh Kirk (Church of Scotland)

Notes forming part of the financial statement

Year ending 31st December 2025

7 Staff costs and numbers	2025	2024
	£	£
Organist (including Supply)	6,700	6,577
Church Officer	16,900	16,198
Ministerial Support Staff	27,469	29,758
Pension Costs	3,545	3,676
Social Security Costs	0	0
Total	<u>54,614</u>	<u>56,209</u>

The average number of employees during the year was as follows:

	2025	2024
	No.	No.
Ministerial support	1	1
Music Staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee benefits in excess of £50,000 (2025 nil)

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, pensions and housing and loan funds. Ministers' stipends are paid in accordance with the national stipends scale, which is related to years of service. For the year under review the Minimum Stipend was £32,433; Maximum Stipend in 5th and subsequent years of service - £39,856.

8 Trustee Remuneration and Related Transactions

During the year one trustee received reimbursement expenses incurred totalling £7,230 as a requirement of the Office of Minister of Word and Sacrament, travelling expenses and manse expenses costs.

A contribution to the minister's personal pension was also made.

During the year a total of £38,359 was donated to the congregation by trustees.

9 Tangible Fixed Assets	Fixtures, and Equipment	Building	Total
Cost	£	£	£
At 1st January 2025	79,761	52,835	132,596
Additions			
Disposals			
At 31st December 2025	<u>79,761</u>	<u>52,835</u>	<u>132,596</u>
Accumulated Depreciation			
At 1st January 2025	63,749	52,835	116,584
Charge for year	-	-	-
Eliminated on Disposals	<u>1,601</u>	-	<u>1,601</u>
at 31st December 2025	<u>65,350</u>	<u>52,835</u>	<u>118,185</u>
Net Book Value			
at 31st December 2025	<u>14,411</u>	=	<u>14,411</u>
at 31st December 2024	<u>16,012</u>	=	<u>16,012</u>

Kilmarnock:New Laigh Kirk (Church of Scotland)
Notes forming part of the financial statement
Year ending 31st December 2025

10 Investments

	2025	2024
	£	£
Market value at 31st December 2024	126,411	124,895
Additions		-
Unrealised gain/(loss) on investments	6,806	1516
Market value at 31st December 2025	<u>133,217</u>	<u>126,411</u>
Investment at cost	<u>121,081</u>	<u>121,081</u>

The following investments are held:

	2025	2024
	£	£
C of S Income Fund - General Congregational Purposes	99,992	99,992
C of S Income Fund - C Shields Fund - Endowment Fund	500	500
Shearer Bequest	<u>20,589</u>	<u>20,589</u>
	121,081	121,081

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	25,964	20,688
Other	<u>140</u>	<u>420</u>
	<u>26,104</u>	<u>21,108</u>

12 Creditors

	2025	2024
Accruals	<u>4,207</u>	7,679
Funds Held on behalf of the NW Community Asset Trust	<u>0</u>	<u>390</u>
	<u>4,207</u>	<u>8,069</u>

13 Analysis of net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	16,012	-	-	-	0
Investments	13,329	92,625	21,153	6,110	133,217
Current Assets	-48,728	-	210,527	-	161,799
Current Liabilities	<u>-4207</u>	-	-	-	<u>-4207</u>
Net assets at 31st December 2025	<u>-23,594</u>	<u>92,625</u>	<u>231,680</u>	<u>6,110</u>	<u>306,821</u>

Prior Year

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	16,012	-	-	-	16,012
Investments	13,329	92,625	21,153	6,110	133,217
Current Assets	-48,728	-	210,527	-	161,799
Current Liabilities	<u>-8,069</u>	-	-	-	<u>-8,069</u>
Net assets at 31st December 2024	<u>-21,822</u>	<u>93,309</u>	<u>211,386</u>	<u>6,110</u>	<u>288,983</u>

14 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on contribution of volunteers are many and varied and much of the activities would be unable to continue were it not for the commitment shown.

Kilmarnock: New Laigh Kirk (Church of Scotland)

Year ended 31st December 2025

	At 1 January 2025	Incoming Resources	Outgoing Resources	Transfer	At 31 December 2025
15 Movements in Funds					
Endowment funds					
Mathew Arbuckle's Trust	500	-	-	-	500
Dr P. C. Gibson Trust	1,000	-	-	-	1,000
Dr Wm. Hunter's Trust	213	-	-	-	213
Miss Mary Logan Trust	200	-	-	-	200
Mrs Mary Logan's Trust	125	-	-	-	125
Robert Miller's Bequest	900	-	-	-	900
Miss A. S. Mair's Executry	462	-	-	-	462
McAlpine Trust	50	-	-	-	50
Wm. Stewart Bequest	160	-	-	-	160
Miss N. W. Sturrock's Trust	100	-	-	-	100
Miss S. Templeton's Bequest	250	-	-	-	250
Parker and Shaw Bequests	1,500	-	-	-	1,500
C Shields Fund	<u>650</u>	<u>34</u>	-	<u>-34</u>	<u>650</u>
	<u>6110</u>	<u>34</u>	-	<u>-34</u>	<u>6110</u>
Restricted Funds					
Benevolent Fund	5,738	-	-170	34	5,602
Organ/Music Fund	9,579	-	-3127	-	6,452
Minibus Fund	9,466	-	-	-	9,466
Appeal/Disaster Fund	1,531	-	-	-	1,531
Audio-visual aid Fund	5,172	-	-	-	5,172
Mission Fund	6,257	-	-638	-	5,619
Community,Family and Youth Mission	25,820	-	-	-	25,820
Summer Club Fund	13,879	-	-132	-	13,747
Activity/Instrument Fund	7,353	-	-	-	7,353
Church Choir Fund	716	33	-	-	749
J.W. Blackwood Bequest	3,951	175	-	-	4,126
Murdoch Memorial	6,045	269	-	-	6,314
Arbuckle Trust Grants/Other Grants	0	9,500	-4,500	-5000	0
Pastoral Care Group	9,210	1,270	-732	1,500	11,248
Fabric Fund	69,468	18,186	-1,082	-	86,572
Shearer Bequest	37,201	1,358	-	-	38,559
Buchanan Trust	<u>0</u>	<u>4,850</u>	<u>-1,500</u>	-	<u>3,350</u>
	<u>211,386</u>	<u>35,641</u>	<u>-11,881</u>	<u>-3466</u>	<u>231,680</u>
Unrestricted Funds					
Congregational Fund	6,121	-	-	-	6,121
General Fund	-21,822	263,639	-272,059	6,648	-23,594
Community,Family and Youth Fund	68,500	-	-	-	68,500
NLK Choir Fund	220	-	-	-220	0
Sunday School Fund	3,321	4,582	-3,150	-	4,753
Friendship Group Fund	1,000	-	-	-	1,000
Guild of Friendship Fund	1,377	-	-	-	1,377
Flower Fund	1,292	1,190	-968	-	1,514
Guild Fund	4,609	-	-	-2,928	1,681
Minibus	3,989	-	-	-	3,989
Appeal/Disaster Fund	2,000	-	-	-	2,000
Little Seeds	351	1,960	-1,150	-	1,161
Youth Group	529	-	-	-	529
	<u>71,487</u>	<u>271,371</u>	<u>-277,327</u>	<u>3,500</u>	<u>69,031</u>
Total funds	<u>288,983</u>	<u>307,046</u>	<u>-289,208</u>	-	<u>306,821</u>

Kilmarnock: New Laigh Kirk (Church of Scotland)
Year ending 31st December 2025

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
15 Movements in Funds					
Endowment funds					
Mathew Arbuckle's Trust	500	-	-	-	500
Dr P. C. Gibson Trust	1,000	-	-	-	1,000
Dr Wm. Hunter's Trust	213	-	-	-	213
Miss Mary Logan Trust	200	-	-	-	200
Mrs Mary Logan's Trust	125	-	-	-	125
Robert Miller's Bequest	900	-	-	-	900
Miss A. S. Mair's Executry	462	-	-	-	462
McAlpine Trust	50	-	-	-	50
Wm. Stewart Bequest	160	-	-	-	160
Miss N. W. Sturrock's Trust	100	-	-	-	100
Miss S. Templeton's Bequest	250	-	-	-	250
Parker and Shaw Bequests	1,500	-	-	-	1,500
C Shields Fund	<u>650</u>	34		-34	<u>650</u>
	<u>6,110</u>	34		-34	<u>6,110</u>
Restricted Funds					
Benevolent Fund	5,778	-	-74	34	5,738
Organ/Music Fund	11,844	-	-2,265	-	9,579
Minibus Fund	9,466	-	-	-	9,466
Appeal/Disaster Fund	1,531	-	-	-	1,531
Audio-visual aid Fund	8,483	-	-3,311	-	5,172
Mission Fund	7,022	-	-765	-	6,257
Community, Family and Youth Mission	25,820	-	-	-	25,820
Summer Club Fund	14,680	120	-921	-	13,879
Activity/Instrument Fund	3,353	-	-	4,000	7,353
Church Choir Fund	680	36	-	-	716
J.W. Blackwood Bequest	3,755	196	-	-	3,951
Murdoch Memorial	5,745	300	-	-	6,045
Arbuckle Trust Grants/Other Grants	0	9,500	-4,000	-5,500	0
Pastoral Care Group	8,805	530	-625	500	9,210
Fabric Fund	22,226	62,763	-8,936	-6,585	69,468
Shearer Bequest	<u>38,908</u>	<u>1,293</u>	<u>-3,000</u>	-	<u>37,201</u>
	<u>168,096</u>	<u>74,738</u>	<u>-23,897</u>	<u>-7,551</u>	<u>211,386</u>
Unrestricted Funds					
Congregational Fund	6,121	-	-	-	6,121
General Fund	26,318	223,583	-279,308	7,585	-21,822
Community, Family and Youth Fund	68,500	-	-	-	68,500
NLK Choir Fund	220	-	-	-	220
Sunday School Fund	1,289	4,121	-2,089	-	3,321
Friendship Group Fund	1,000	-	-	-	1,000
Guild of Friendship Fund	1,377	-	-	-	1,377
Flower Fund	1,268	1,065	-1,041	-	1,292
Guild Fund	4,512	3,178	-3,081	-	4,609
Minibus	3,989	-	-	-	3,989
Appeal/Disaster Fund	2,000	-	-	-	2,000
Little Seeds	486	656	-791	-	351
Youth Group	<u>529</u>	-	-	-	<u>529</u>
	<u>117,609</u>	<u>232,603</u>	<u>-286,310</u>	<u>7,585</u>	<u>71,487</u>
Total funds					
	<u>291,815</u>	<u>307,375</u>	<u>-310,207</u>	<u>0</u>	<u>288,983</u>

Notes forming part of the financial statements
Year Ended 31st December 2025

15 Movements in Funds (contd)

Purposes of Endowment Funds

Income from all of the Funds is to be used to supplement the Benevolent Fund.
C Shields Fund: Transferred from Grange Church and income will be used to supplement the Benevolent Fund.

Purposes of Restricted Funds

Benevolent Fund: This is used for charitable purposes at the Trustees discretion.

Organ and Music Fund: This is used for the replacement of the Church Organ and music related activities

Minibus Fund: This is used for the maintenance and replacement of the Minibus.

Summer Club Fund: This is used to purchase items for the Summer Club.

Appeal/Disaster Fund: The trustees use this fund to make donations to current appeals or donations to aid disasters on a local, national or global basis.

Mission Fund: This fund is being used for outreach.

Community, Family and Youth Fund: This is used for our outreach programme aimed at reaching out to our local community, families and youth.

Visual Aid Fund: This fund is used to supply many pieces of audio and visual equipment.

Activity/Instrument Fund: This fund is used to purchase musical instruments or to fund children's activities.

Church Choir Fund: This fund was originally set up to replace the organ at the West High Kirk and the balance is now used for matters pertaining to the choir.

J. W. Blackwood Bequest: This fund is used for the specific purpose of the Sunday School as required.

Murdoch Memorial: This fund is used for the purpose of the Sunday School or Bible Class as required.

Arbuckle Trust: The payment from the trustees of the Mrs S Arbuckle trust is used to provide Grants to Congregational Organisations.

Pastoral Care Group: This is to be used towards caring for the elderly members of the congregation and those suffering from dementia.

Shearer Bequest: This is to be used for those affected by poverty, in particular homelessness, and providing support to individuals who are bereaved.

Buchanan Trust: This trust has to be used for those in need by reason of age, ill health, disability, financial hardship, or other disadvantage. To be distributed at ministers discretion.

Purposes of Designated Funds

Congregational Fund: This is used for the purpose of the Congregation.

General Fund: This is used for day to day expenditure including most fabric maintenance and repairs not covered by the Consolidated Fabric Fund.

Community, Family and Youth Fund: This is used for our outreach programme aimed at reaching out to our local community, families and youth.

NLK Choir Fund: This fund is specifically used for all matters pertaining to the Choir and their day to day income and expenditure.

Sunday School Fund: This fund is specifically used for all matters pertaining to all groups within the Sunday School and their day to day expenditure.

Friendship Group Fund: This fund is specifically used for all matters pertaining to the Friendship Group and its related day to day income and expenditure.

Guild of Friendship Fund: This fund is specifically used for all matters pertaining to the Guild of Friendship and its related day to day income and expenditure.

Flower Fund: This fund is specifically used for all matters pertaining to the Flower Fund and related day to day income and expenditure.

Guild Fund: This fund is specifically used for all matters pertaining to the Guild and related day to day income and expenditure.

Appeal/Disaster Fund: The trustees use this fund to make donations to current appeals or donations to aid disasters on a local, national or global basis.

Youth Group Fund: This fund is specifically used for all matters pertaining to the Youth Group and related day to day income and expenditure.

Minibus Fund: This is used for the maintenance and replacement of the Minibus.

Little Seeds: This fund is specifically used for matter pertaining to Little seeds.

Notes forming part of the financial statements
Year Ending 31st December 2025

16 Collections for Third Parties	2025	2024
	£	£
McMillan Cancer	1,030	1,286
East Ayrshire Homelessness Action	500	0
Earl Haig	357	317
Water Aid	60	0
KAOS	64	500
Loudoun Musical Society	157	500
Ayrshire Fiddle Orchestra	0	500
Friends of Willowbank	100	0
Church of Scotland Malawi	<u>168</u>	<u>0</u>
	<u>2,436</u>	<u>3,103</u>
17 Incoming Resources from General Trustees	2025	2024
	£	£
Monies received from the Consolidated Fabric Fund Capital Account	28,242	-
Monies received from the Consolidated Fabric Fund Revenue Account	-	-
	-	-

Kilmarnock:New Laigh Kirk (Church of Scotland)

Year Ended 31st December 2025

APPENDIX

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

CONSOLIDATED FABRIC FUND REVENUE ACCOUNT

Credit Balance at 31 December	<u>£6,850</u>
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CONSOLIDATED FABRIC FUND – CAPITAL

Credit Balance at 31 December 2025	<u>£134,210</u>
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This note does not form part of the financial statement of Kilmarnock New Laigh Kirk. The detail is provided for information only.