

THE CHURCH OF SCOTLAND
KILLEARN KIRK

RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2025

Congregation Number: 231413

Scottish Charity Number: SC012140

Killearn Kirk (Church of Scotland)

Trustees' Annual Report Year ended 31 December 2025

The Trustees present the annual report and accounts for Killearn Kirk for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name	Killearn Kirk (Church of Scotland)
Charity Registration Number:	SC012140
Congregation Reference Number:	231413

Trustees

Jenifer Barrett	Rev. Stuart Sharp (demitted charge 27.10.25)
Susan Beck	Karen Heron
Dorothy Dunkinson	Elizabeth Mathieson
Helen Gee	Anne O'Neill
Scott Macintosh	Isobel Shaw
Teresa Prescott (resigned 16.11.25)	Doreen Snadden
Carole Young	

Minister:	Rev. Stuart Sharp (demitted charge 27/10/25)
Interim Moderator:	Rev. Ramsay Shields (appointed 1/11/25)
Session Clerk:	Carole Young
Treasurer:	Robert Ballantyne

Independent Examiner

Jennifer Irvine CA
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Bankers

Bank of Scotland, 2 Station Road, Milngavie, G62 8AA

Structure, Governance and Management

Governing Document

The church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Elders /Trustees 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.

Statistical Return 31st December 2025

Communicants on Church Roll: 242

Adherents: 14

Children and young adults involved in life of Congregation: 11

Number of Office Bearers (elders/trustees): 11

Number of Baptisms: 1

Number of Blessings: 1

Number of Weddings: 3

Number of Funerals: 15

Organisational Structure

The Kirk Session, which meets 6 times a year, is responsible for the spiritual affairs and the temporal affairs within the church under the Unitary Constitution. The work of the congregation is undertaken by delegating certain responsibilities to the Finance, Property, Mission and Outreach, Pastoral, Worship and Communication teams.

Objectives and Activities

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 and various ecumenical bodies in Scotland and beyond.

Achievements and Performance

Following the linkage of Killearn Kirk with Strathblane Parish Church, the minister continues to lead worship with the two congregations each Sunday. The service in Killearn Kirk is at 10am followed by a service in Strathblane Parish Church at 11.30am. Members of the church read lessons and lead prayers during the service and will also lead some of the special church services such as the Act of Remembrance at the War Memorial and the Sanctuary Service in December. The Sacrament of Holy Communion is held in March, June, September and December. Other Sunday services are led by members when the minister is on annual leave and occasionally by visiting preachers. This reduces the demand on the minister.

Rev. Stuart Sharp accepted a new position as minister of Dundee Law Parish Church with his induction held on 28th October 2025.

Killearn Kirk l/w Strathblane Parish Church is now in vacancy and were given permission to call a minister by the Presbytery of Perth on 16th November 2025. Rev. Ramsay Shields has been appointed Interim Moderator and Mr. Chris Gordon has been appointed as Locum Minister. It is encouraging to note that attendance at church services has been maintained with around an average of 60 attendees weekly, with special services held during the year welcoming over 150 people.

Killearn Primary School hold end of term services in church and join with us to provide goods for our harvest collection for Start Up Stirling and the Christmas gift collection for the Salvation Army, Stirling.

Members of the Outreach Teams continue their work. A Harvest Lunch was held in May to raise funds for Christian Aid. Members provided 53 shoe boxes for the Blythswood Christmas Shoe Box Appeal.

Many members also assist and organise activities for the Golden Years' Club, Malawi Group, Thursday Club and other groups within the community.

The Guild, with a membership of 44 meets every fortnight for their scheduled meeting and continues with their support of local and national activities.

The Book Group meets fortnightly to study and discuss a chosen Christian book. The books are then added to the church library for anyone to borrow.

Members joined the Church of Scotland Moderator, Rev. Rosie Frew, online at the World Day of Prayer in November.

Kirk Kids continues to function with a very faithful core of children and helpers, although not necessarily weekly. New ways of working are being considered. Activities are being prepared in order that children can either stay with their parents/carers during the church service or can leave with their helpers to do activities in the halls.

The choir meets to rehearse on a Sunday morning prior to the church service with an opportunity to practice additional material for special services.

Trustees and members have attended safeguarding courses as appropriate to their role. Others have attended training in audio visual/streaming, leading services, bereavement and pastoral care training. An upgraded visual and sound system has now been installed in the sanctuary, with a new screen, microphones, cameras, mixer unit and a streaming facility.

Many people who are unable to join with us in person can now feel part of our worshipping community online. The audio and visual sound system has also been upgraded in the halls.

The external stonework on the Tower and Spire has been fully refurbished and re-pointed after a stone at the top of the spire was dislodged in a major storm in January 2025. There has also been the usual ongoing maintenance of buildings that are in daily use.

The halls are widely used by a wide range of community users, including Dance for Parkinson's, Active Stirling, fitness activities, toddlers/children/young people groups, Probus, Thursday Club (older age group), parties and coffee mornings. Strathendrick Singers have held two concerts in the Sanctuary. Services are held in the Church for weddings and funerals, and some have had teas held in the halls following these services. The Session House is also used as a meeting facility.

The church is here for anyone in need, for happy occasions and for moments of sadness. Our small pastoral team can be called upon to visit and care, while a prayer group can offer support and encouragement to others. The trustees are aware that we must engage with the younger community and need to consider and challenge ourselves in how we provide the appropriate meetings/church services to suit all, recognising that church is not just about sitting in a pew.

Grateful thanks are extended to the office bearers and all the others in the congregation who are faithful, committed and active in their service to the church and community.

Statement of Risk Management.

It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. The principal sources of income are through monthly standing orders, online giving and freewill offering.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the of the transactions of the church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/ or detection of fraud and other irregularities.

Financial Review

Bank balances increased from £11,530 to £23,909, this was after net sales of shares totalling £3,363 and the receipt of £106,203 from funds held on our behalf by the General Trustees in Edinburgh – the latter to fund major Fabric costs.

The General Fund, which covers the day-to-day running of the church had a surplus of £13,707 (Deficit £10,391) and included £23,000 from Legacies (Caram Trust £5,000, Sir Arnold Clark £3,000, Isobel Roach Estate £5,000 and Paul Charitable Trust £10,000).

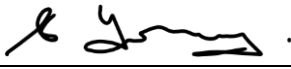
Fabric Fund had a deficit of £4,440 (surplus £14,430) –this deficit after expenditure of £111,715 mainly on the refurbishment of the steeple and the AV upgrade, offset by the receipt of £106,203 from funds held on our behalf from Church of Scotland in Edinburgh.

Total funds are made up as follows-

	2025	2024
Unrestricted Funds	£144,221	£134,575
Restricted Funds	£156,730	£150,032
Funds held by Gen. Trustees	£ 32,100	£192,946
Total	£333,051	£477,553

The £24,970 civil court action referred to in last year’s Financial Review was settled out of court by the receipt of £16,000.

Approved by the Trustees and signed on their behalf by:

Carole Young  .

Session Clerk, Killearn Kirk,
10th February 2026

Report of the Independent Examiner to the Trustees of Killearn Kirk

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 11.

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)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's Statement

In the course of my examination of the statement of accounts for the year ended 31 December 2025 no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Irvine
CA

Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

KILLEARN KIRK

Receipts and Payments for Year ended December 2025

			Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
			£	£		£
Income and endowments from:						
Donations			79,379	0	79,379	90,333
Charitable Activities			11,675	2,860	14,535	9,943
Bank and Deposit Income			0	0	0	0
Investment Income			6,014	2,068	8,082	6,977
Receipts from General Trustees			106,203	0	106,203	0
Sale of Shares			0	3,363	3,363	54,651
Other Trading Income					0	992
Total Income			203,271	8,291	211,562	162,896
Expenditure on:						
Payments to General Trustees			0	0	0	12,500
Cost of Generating Funds			1,458	1,542	3,000	3,000
Charitable Activities			192,254	3,335	195,589	98,178
Purchase of Shares						
Governance Costs			594	0	594	576
Total Expenditure			194,306	4,877	199,183	114,254
Excess of Payments over Receipts before transfers			8,965	3,414	12,379	(4,461)
					0	0
					0	0
Transfers					0	0
					0	0
Excess of Payments over Receipts for the year			8,965	3,414	12,379	(4,461)

KILLEARN KIRK
Statement of Balances at 31 December 2025

	Unrestricted	Restricted	Total Funds 2025	2024
OPENING BANK BALANCE	(22)	11,552	11,530	15,991
MOVEMENT IN YEAR				
Excess of receipts over payments	8,965	3,414	12,379	(4,461)
CLOSING BANK BALANCE	8,943	14,966	23,909	11,530
INVESTMENTS AT MARKET VALUE	135,278	141,772	277,050	273,077
ASSETS				
Tax Recoverable	632	0	632	1,166
VAT Recoverable	6,614	0	6,614	2,430
Investment Income	1,395	465	1,860	1,862
Due from Strathblane Parish Church	1,483	0	1,483	1,553
Use of Premises				390
Total	10,124	465		7,401
LIABILITIES				
Car Expenses	335	0	335	0
Heating and Lighting	2,191	0	2,191	2,343
Management Fees	374	376	750	750
Repairs & Maintenance	130	0	130	1,407
Organist	450	0	450	450
Total	3,480	376	3,856	4,950

Although the above assets and liabilities relate to 2025, they have not been included in the accounts as they were received or paid in 2026.

The Accounts were approved by the Kirk Session on 10th February 2026.

For and on behalf of the Kirk Session

Robert Ballantyne, Treasurer

 Carole Young, Session Clerk

KILLEARN KIRK

Notes to the financial statements for the year ended 31 December 2025

1.Trustee Remuneration and Related Party Transactions

One trustee had a personal interest in transactions related to production of the Kirk magazine to the value of £728. The trustees were reimbursed expenses in respect of necessary church supplies to the value of £9,745 which included minister's travel, telephone and manse council tax of £6,104.

2.Movement in Funds

		As at 1.1.25	Incoming Resources	Outgoing Resources	As at 31.12.25	Note	Value of Investment memo only
		£	£	£	£		
Unrestricted Funds							
General		(6,521)	95,257	81,550	7,186		39,330
Emergency		17,033	52	384	16,701		35,472
Organ Maintenance		3,436	-	-	3,436		0
Mission		651	81	51	681		4,635
Fabric		(14,621)	107,881	112,321	(19,061)		55,841
		(22)	203,271	194,306	8,943		135,278
Restricted Funds							
KK Guild		1,946	2,860	2,920	1,886		0
Flower Fund		1,440	-	-	1,440		0
Traidcraft		1,141	-	27	1,114		0
Helen Jameson Bequest		7,025	5,431	1,930	10,526		141,772
		11,552	8,291	4,877	14,966		141,772
TOTAL FUNDS							
		11,530	211,562	199,183	23,909		277,050

Purposes of Funds

Restricted Funds

The Helen Jamieson Bequest is to be used for the provision of facilities for youth members of Killearn Kirk. Killearn Kirk Guild is an operating account for receipts, expenses and donations made by the Guild.

The Flower Fund is used to buy flowers for the decoration of the Church.

The Traidcraft Fund is used for the purchase and sale of Traidcraft goods and to make donations to the Church overseas.

Unrestricted Funds

The Fabric Fund is used for the maintenance of the Church, the Manse and the Church Halls and for the replacement of equipment.

The Emergency Fund is used for extraordinary expenditure or to assist other Unrestricted Funds.

The General Fund is used for congregational purposes.

3.INCOME & EXPENDITURE BY FUND

		UNRESTRICTED							RESTRICTED					TOTALS	
		GENERAL	FABRIC	EMERG.	MISSION	ORGAN	Sub - Total		HJB	Guil	Flower	T/craft	Sub- Total	2025	2024
INCOME															
	Donations														
	WFO	6,365					6,365						0	6365	6660
	Gift Aid	29,315					29,315						0	29315	32646
	Tax Recovery	9,841					9,841						0	9841	16161
	Plate	8,248					8,248						0	8248	7371
	Donations	2,610					2,610						0	2610	495
	Legacies	23,000					23,000						-	23000	27000
	Total Donations	79,379				-	79,379	-					0	79379	90333
	Charitable Activities														
	Contrib.ex Organisations	1,000					1000						0	1000	700
	Weddings & Funerals	678					678						0	678	75
	Use of Premises	9,091					9,091						0	9091	7726
	Other Income	906					906			392			392	1298	987
	Income ex Invests.	4,203	1,678	52	81		6,014	2,068					2068	8082	6977
	Fund-raising	-	-				0			1,217			1217	1217	1217
	Donationa									1,251			1251	1251	
	Total Charitable Activities	15,878	1,678	52	81	-	17,689	2,068	2,860				4928	22617	17912
	TOTAL INCOME	95,257	1,678	52	81	-	97068	2,068	2,860				4928	101996	108245
	EXPENDITURE														
	Cost of Gener. Funds														
	Invest. Mgrs' Fees	417	606	384	51		1458	1,542					1542	3000	3000
	Charitable Activities														
	Giving for Growth	37,022					37,022						0	37022	39794
	Presbytery Dues	1,375					1,375						0	1375	1425
	Minister's Expenses	2,191					2,191						0	2191	2785
	Repairs & Maintenance	219	111,715				111,934						0	111934	19466
	Council Tax	2,598					2,598						0	2598	3319
	Heat & Light	12,982					12,982						0	12982	9281
	Insurance	6,198					6,198						0	6198	4844
	Organ	4,125					4,125						0	4125	4018
	Other Building Costs	6,420					6,420						0	6420	6371
	Other Expenditure	6,337					6,337	388	770			27	1185	7522	5250
	Donations	1,072					1,072		2,150				2150	3222	1625
	Total Charit. Activities	80,956	112,321	384	51		193,712	1930	2920			27	4877	198,589	101178
	Governance Costs														
	Indep. Exam. Fees	594					594							594	576
	Total Expend	81550	112,321	384	51		194,306	1930	2920			27	4877	199,183	101754
	Surplus/(Deficit)	13707	-110643	-332	30		-97,238	138	-60			-27	51	-97,187	6,491
	Purchase of Invests.														-53103
	Sale of Invests.							3363					3363	3363	54651
	From General Trustees		106,203				106,203							106,203	-12500
	NET FOR YEAR	13707	-4440	-332	30		8965	3501	-60			-27	3414	12379	-4461
	Opening Balance	-6,521	-14,621	17,033	651	3436	-22	7,025	1,946	1,440	1,141	11,552	11,530	15,991	
	Closing Balance	7186	-19061	16701	681	3436	8943	10526	1886	1440	1114	14966	23909	31827	

4.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. Ministers' stipends are paid in accordance with the National Stipend Fund rates –Minimum Stipend- £32,433; Maximum Stipend in 5th and subsequent years of service - £39,856

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5.Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2025	2024
	£	£
CAPITAL ACCOUNTS		
Fund market Values		
Consolidated Fabric Fund	29,005	96,690
Credit Balances held at 31st December	<u>29,005</u>	<u>96,690</u>
REVENUE ACCOUNTS		
Opening Balance - Fabric Fund	5,093	1,567
Interest and Dividends	3,442	3,526
	<u>5,440</u>	0
Closing Balance - Fabric Fund	<u>3,095</u>	<u>5,093</u>
TOTAL FUNDS	<u>32,100</u>	<u>101,783</u>

In addition to the above, The Investors, Trust have £65,931 (2024 £91,163) invested directly in the Growth Fund/Deposit Fund – available for either capital or revenue expenditure.