

2025 Session Accounts Commentary

Page 1 Endowment Funds

Income	Dividends are shown net of the share sent to Moodiesburn. At Dividends £682+ Buchanan £662+ Shaw £3329 =£4673 up 4.4% from last year (£4476) . Income from the MacArthur bequest £342 compares favourably with last year (£325) up 5% and is not split with Moodiesburn
Expenditure	The Sum paid re the YFW reflects Session support of £1500 pa for 2024 & 2025 Youth support was paid to support young people attend SU events

Mission Abroad

Income	Donations were running at a similar level to last year but are higher mainly as a result of a one off gift late in the year
Expenditure	All missionaries have sent notes of thanks to the Session

Café Hub

Income	The increase in Sales is largely as a result of the increased use of the Hub Café on Wednesdays. It also includes sales of approx £450 via the bookstalls
Expenditure	Equipment expenditure mainly reflects the purchase 2 new food warmers, 2 new friers and various craft materials re youth events

Page 2 **Shaw Bequest**

Net Income (£3329.07) transferred to Endowment income on page 1
Balance £78338 original cost of investment

MacArthur Bequest

Income (£341.8) transferred to Endowment income on page 1
Balance £5000 original cost of investment

Buchanan Bequest

Net Income (£662.49) transferred to Endowment income on page 1
Balance £8769.81 original cost of investment

Benevolent Funds

Donations and Gift Aid at £4240 slightly up on last year
Net Dividends of £74.99 after split with MPC

Endowment Funds

Breakdown of funds held (at original cost £9366) and £18813 held in bank account, available for use.

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Shaw Bequest

£78338 original cost of investment

MacArthur Bequest

£5000 original cost of investment

Buchanan Bequest

Breakdown of funds held (at original cost £8747) and £22.69 held in bank account

Benevolent Funds

Breakdown of funds held (at original cost £2500) and £11338 held in bank account, available for use

Mission Abroad

£2528 held in bank account -as per bal at 31/12 in page 1

Café Hub

£6055 held in bank account - as per bal at 31/12 in page 1

Value of Investments

Mkt value of investments £233550 vs last year £209846 up 11% on last year

Kirk Session Funds 2025

2024		2025
	<u>Endowment Funds</u>	
	Income	
666.45	Dividends Net	682.32
638.56	Income from Buchanan Bequest	662.49
3,170.51	Income from Shaw Bequest	3,329.07
325.57	Income from MacArthur Bequest	341.80
<u>4,801.09</u>		<u>5,015.68</u>
	Expenditure	
200.00	X Groups	250.00
2,350.00	Boys' Brigade	350.00
200.00	Girlguiding	200.00
-	Young People & Families Worker	3,000.00
-	Youth Support	350.00
-	Bank Charges	89.20
<u>2,750.00</u>		<u>4,239.20</u>
2,051.09	Excess Income / (Expenditure)	776.48
25,351.97	Endowment Fund Balance at 1 January	27,403.06
<u>27,403.06</u>	Endowment Fund Balance at 31 December	<u>28,179.54</u>
	<u>Mission Abroad Fund</u>	
	Income	
8,821.00	Donations	10,007.00
2,048.34	Gift Aid Tax Reclaim	2,089.99
<u>10,869.34</u>		<u>12,096.99</u>
	Expenditure	
2,000.00	Breretons - Estonia	3,000.00
2,000.00	Campbells - New Zealand / Thailand	3,000.00
2,000.00	Tuttlebees - Ireland	3,000.00
2,000.00	Fergusons - Japan	3,000.00
2,000.00	Comfort International	3,000.00
-	Kimisagara, Rwanda	-
134.00	Bank charges	152.07
<u>10,134.00</u>		<u>15,152.07</u>
735.34	Excess Income/(Expenditure)	(3,055.08)
4,848.59	Mission Abroad Fund Balance at 1 January	5,583.93
<u>5,583.93</u>	Mission Abroad Fund Balance at 31 December	<u>2,528.85</u>
	<u>Café Hub</u>	
	Income	
4,346.20	Sales	5,911.83
-	Grant - Warm Spaces	800.00
<u>4,346.20</u>		<u>6,711.83</u>
	Expenditure	
3,363.51	Equipment	953.19
4,158.99	Goods	7,346.67
13.30	Bank Charges	29.00
<u>7,535.80</u>		<u>8,328.86</u>
(3,189.60)	Excess Income/(Expenditure)	(1,617.03)
10,861.83	Café Hub Balance at 1 January	7,672.23
<u>7,672.23</u>	Café Hub Balance at 31 December	<u>6,055.20</u>

		Shaw Bequest		
		Income		
<u>3,170.51</u>		Dividends Net	<u>3,329.07</u>	
	3,170.51			3,329.07
		Expenditure		
<u>3,170.51</u>		Transfer to Endowment Funds Income	<u>3,329.07</u>	
	3,170.51			3,329.07
	-	Excess Income / (Expenditure)		-
	<u>78,338.00</u>	Shaw Bequest Balance at 1 January		<u>78,338.00</u>
	<u>78,338.00</u>	Shaw Bequest Balance at 31st December		<u>78,338.00</u>
		MacArthur Bequest		
		Income		
<u>325.57</u>		Dividends Gross	<u>341.80</u>	
	325.57			341.80
		Expenditure		
<u>325.57</u>		Transfer to Endowment Funds Income	<u>341.80</u>	
	325.57			341.80
	-	Excess Income / (Expenditure)		-
	<u>5,000.00</u>	MacArthur Bequest Balance at 1 January		<u>5,000.00</u>
	<u>5,000.00</u>	MacArthur Bequest Balance at 31 December		<u>5,000.00</u>
		Buchanan Bequest		
		Income		
<u>638.56</u>		Dividends Net	<u>662.49</u>	
	638.56			662.49
		Expenditure		
<u>638.56</u>		Transfer to Endowment Funds Income	<u>662.49</u>	
	638.56			662.49
	-	Excess Income / (Expenditure)		-
	<u>8,769.81</u>	Buchanan Bequest Balance at 1 January		<u>8,769.81</u>
		Buchanan Bequest Balance at 31 December		
		Bequest Fund	3,729.81	
<u>3,729.81</u>		Special Fund	<u>5,040.00</u>	
<u>5,040.00</u>				
	<u>8,769.81</u>			<u>8,769.81</u>
		Benevolent Funds		
		Income		
74.99		Dividends Net	74.99	
3,200.00		Donations	3,430.00	
<u>636.35</u>		Gift Aid Tax Reclaim	<u>810.00</u>	
	3,911.34			4,314.99
		Expenditure		
<u>2,140.00</u>		Support to individuals	<u>2,362.99</u>	
	2,140.00			2,362.99
	1,771.34	Excess Income / (Expenditure)		1,952.00
	<u>10,115.04</u>	Benevolent Funds Balance at 1 January		<u>11,886.38</u>
	<u>11,886.38</u>	Benevolent Funds Balance at 31 December		<u>13,838.38</u>

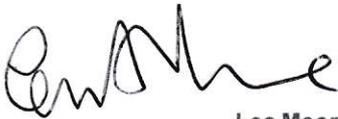
STATEMENT OF KIRK SESSION FUNDS AT 31 DECEMBER 2025

2024		2025
	<u>Endowment Funds</u>	
2,000.00	180 Units Charifunds (1998) (at Cost) *	2,000.00
1,625.89	537.04 Units Charifunds (at Cost) *	1,625.89
5,740.00	1146 Units Church of Scotland Investors Trust Income Fund (at Cost) *	5,740.00
<u>18,037.17</u>	Bank Account	<u>18,813.65</u>
27,403.06		28,179.54
	<u>Shaw Bequest</u>	
<u>78,338.00</u>	7045.55 Units Charifunds (at Cost) *	<u>78,338.00</u>
78,338.00		78,338.00
	<u>MacArthur Bequest</u>	
<u>5,000.00</u>	361.743 Units Charifunds (at Cost) *	<u>5,000.00</u>
5,000.00		5,000.00
	<u>Buchanan Bequest</u>	
3,707.12	1063 Units Charifunds (at Cost) *	3,707.12
4,740.00	2107 Units Church of Scotland Investors Trust Growth Fund (at Cost) *	4,740.00
300.00	60 Units Church of Scotland Investors Trust Income Fund (at Cost) *	300.00
<u>22.69</u>	Bank Account	<u>22.69</u>
8,769.81		8,769.81
	<u>Benevolent Funds</u>	
2,500.00	1111 Units Church of Scotland Investors Trust Growth Fund (at Cost) *	2,500.00
<u>9,386.38</u>	Bank Account	<u>11,338.38</u>
11,886.38		13,838.38
	<u>Mission Abroad Fund</u>	
5,583.93	Bank Account	2,528.85
	<u>Café Hub</u>	
<u>7,672.23</u>	Bank Account	<u>6,055.20</u>
144,653.41		142,709.78

* With the exception of the MacArthur Bequest, investments are administered and income disbursed equally between Chryston and Moodiesburn. Income from dividends shown above is Chryston's 50% share.

At 31/12/2025, the total value of funds at cost (as above) is £142,709.78 (2024 £144,653.41). The total value of funds at market value is £233,350 (2024 £209,846).

Examiner's Report - I have examined the financial statements of Chryston Parish Church Kirk Session for the period 1st January 2025 - 31st December 2025 as set out in pages 1-3. In my opinion, based on the information supplied to me, the statements have been properly prepared from the records of the Kirk Session and are in agreement herewith.


Les Moore