

## Treasurer's Report

### Financial Statement

The financial statement to 31<sup>st</sup> January is attached. Not surprisingly, it is too early to draw any conclusions on how the finances will turn out in 2026. This will become clearer in the coming months.

***Recommendation: That the Kirk Session notes the current financial position.***

### 2025 Accounts

I met with the Independent Examiner on 5<sup>th</sup> February to finalise the independent examination for the 2025 accounts. Immediately thereafter, as required, I forwarded a copy of the accounts to Presbytery for attestation. Once Presbytery has affirmed the attestation, I will complete OSCR's Annual Return and that will finish the process for 2025. I will inform the Kirk Session once this is done.

***Recommendation: That the Kirk Session notes that the independent examination has been completed and records its thanks to Elise Black for conducting the independent examination.***

### Future Years' Accounts

As mentioned in the note of the Finance Team meeting on 19<sup>th</sup> January that was submitted to the Kirk Session meeting in January, the congregation's accounting arrangements will change if / when total income exceeds £250,000. This will mean that it is likely that, should our income exceed £250,000, we would have to employ accountants to prepare the accounts and conduct the independent examination.

Total income in 2025 was £235,203, rising from £213,304 in 2024. I will continue to monitor income during the year but currently I estimate that total income will not exceed £250,000 in 2026. If so, I would be able to complete the accounts. Elise Black has said that she would be willing to act as Independent Examiner for the 2026 accounts if I am preparing the accounts.

***Recommendation: That the Kirk Session notes the change in the basis of preparation of the final accounts if / when total income exceeds £250,000; and, subject to total income remaining below £250,000, approves the re-appointment of Elise Black as Independent Examiner for the 2026 accounts.***

Les Moore  
25/02/2026

**Chryston Church of Scotland**  
**Financial Statement to 31st January 2026**

<b>General Fund</b>	<b>Year to Date</b>
<b>Receipts</b>	
Offerings	9,136.60
Tax recovered on Gift Aid	-
Other	-
Donations	9,136.60
Legacies	-
Bank & Deposit Interest	-
Investment Income	-
Weddings and funerals	-
Other Income	-
<b>Total Receipts</b>	<b>9,136.60</b>
<b>Payments</b>	
Offering envelopes	-
<b>Cost of Generating Funds</b>	-
Giving to Grow Allocation	6,626.67
Presbytery Dues	-
Minister's Expenses	281.69
Pulpit Supply	-
Building Costs	3,768.18
Council Tax	323.00
Heat, Light and Water	1,392.23
Church Office Expenses	259.03
Music and Worship	326.51
Hospitality	147.29
Communications	-
Outreach and Discipleship	21.00
Food Hygiene	-
Other Expenditure	-
<b>Charitable Activities</b>	<b>13,145.60</b>
Independent Examiner's fee	-
<b>Governance Costs</b>	-
Purchase of Investments	-
Purchase of Assets	-
Multi Media Equipment	-
Other Equipment	-
<b>Other Payments</b>	-
<b>Total Payments</b>	<b>13,145.60</b>
<b>Excess of Payments over Receipts for the year before transfers</b>	<b>(4,009.00)</b>
Transfers	-
<b>Excess of Payments over Receipts</b>	<b>(4,009.00)</b>
Balance at start	62,471.71
Current balance	58,462.71
	<b>(4,009.00)</b>
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<b>Building Fund</b>	
Balance at start of year	48,617.77
Current balance	46,552.13
<b>Excess of Payments over Receipts</b>	<b>(2,065.64)</b>

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<b>YPFW Local Mission Fund</b>	
Donations	1,649.50
Tax recovered on Gift Aid	-
Donation - Elm Trust	-
Donation - Kirk Session funds	-
Church House Rental	550.00
	2,199.50
Gross Salary	2,541.67
NIC & Pension	127.08
Travel	-
Training	-
Equipment	-
Events and Other Expenses	50.00
	2,718.75
<b>Excess of Payments over Receipts</b>	<b>(519.25)</b>
Balance at start of year	19,517.66
Current balance	18,998.41
	<b>(519.25)</b>

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Transfer Account - Salary payovers due		
HMRC	397.02	
Pension	188.08	
	585.10	

<b>Total Funds</b>	<b>124,598.35</b>
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<b>Buildings Costs *</b>	
Fabric Repairs & Maintenance	2,616.16
Cleaning	380.50
Insurance	771.52
	3,768.18
<b>Heat, Light and Water **</b>	
Gas	773.41
Electricity	296.55
Water	322.27
	1,392.23