

## Treasurer's Report

### Financial Statement

The financial statement to 30<sup>th</sup> April is attached. Overall, the overall financial position is roughly as expected at this time of the year. Income from offerings and standing orders is close to budget. Total income is higher because of a legacy of £5,000 received from the estate of the late Norman Fleming. Expenditure is mostly in line with the budget to date although Heat, Light and Water is higher than expected, which may be due to colder weather at the start of the year. It may also be due to increased use of the halls by external lets. The split of the cost between church use (charged to the General Fund) and hall lets (charged to the Building Fund) will be reviewed later in the year.

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

### Legacy

Although there were no conditions attached to the legacy from Norman Fleming, it is appropriate to consider applying it towards a project or item in memory of Norman rather than leaving it to be used for running expenditure.

Mark has suggested that a suitable use of the money would be to split it between the installation of a cross on the outside of the church hall and the purchase and distribution to all homes in the parish of "The Gospel for Glasgow", a special edition of Luke - Acts published by the Scottish Bible Society. (More details can be found at: [Bible Distribution: The Gospel for Glasgow | Scottish Bible Society](#)). Each edition costs 50p and we have just under 2,000 homes in the parish. That would mean £1,000 for the gospels and £4,000 for the cross.

In addition, we recently received an unsolicited anonymous donation of £300 from someone who clearly has a heart for the gospel. That money could be used for the production of a postcard leaflet that could go along with the Gospel for Glasgow.

***Recommendation: That the Kirk Session considers the use of the legacy left by Norman Fleming and the use of the anonymous donation.***

### 2025 Accounts

As I reported at the last meeting, following the completion of the independent examination of the 2025 accounts, I submitted the accounts to Presbytery for attestation on 5<sup>th</sup> February. I received notification from Presbytery on 26<sup>th</sup> March that the attestation had been completed. Following that, I completed OSCR's Annual Return, enclosing a copy of the accounts thus finishing the process for 2025. As previously advised, an unredacted copy of the accounts is available for view on OSCR's website.

***Recommendation: That the Kirk Session notes that the attestation of the 2025 accounts and the OSCR Annual Return have been completed.***

Les Moore  
02/05/2026

**Chryston Church of Scotland**  
**Financial Statement to 30th April 2026**

**General Fund**

**Receipts**

	Year to Date	YTD Budget
Offerings	37,604.00	37,833
Tax recovered on Gift Aid	4,516.21	4,500
Other	-	-
Donations	42,120.21	42,333
Legacies	5,000.00	
Bank & Deposit Interest	-	-
Investment Income	14.50	15
Weddings and funerals	-	-
Other Income	-	-
<b>Total Receipts</b>	<b>47,134.71</b>	<b>42,348</b>

**Payments**

Offering envelopes	-	-
<b>Cost of Generating Funds</b>	-	-
Giving to Grow Allocation	26,506.68	26,507
Presbytery Dues	1,516.00	1,516
Minister's Expenses	1,249.62	1,250
Pulpit Supply	75.00	75
Building Costs	8,728.67	8,000
Council Tax	668.40	660
Heat, Light and Water	5,923.32	4,150
Church Office Expenses	1,549.01	1,500
Music and Worship	725.32	750
Hospitality	760.34	800
Communications	76.34	100
Outreach and Discipleship	372.06	400
Food Hygiene	-	-
Other Expenditure	-	-
<b>Charitable Activities</b>	<b>48,150.76</b>	<b>45,708</b>

Independent Examiner's fee

**Governance Costs**

Purchase of Investments	-	-
Purchase of Assets		
Multi Media Equipment	-	-
Other Equipment	-	-

**Other Payments**

<b>Total Payments</b>	<b>48,150.76</b>	<b>45,708</b>
<b>Excess of Payments over Receipts for the year before transfers</b>	<b>(1,016.05)</b>	<b>(3,360)</b>
Transfers		
<b>Excess of Payments over Receipts</b>	<b>(1,016.05)</b>	<b>(3,360)</b>

Balance at start

Current balance

**(1,016.05)**

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<b>Building Fund</b>	
Balance at start of year	48,617.77
Current balance	48,553.31
<b>Excess of Payments over Receipts</b>	<b>(64.46)</b>

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<b>YPFW Local Mission Fund</b>	
Donations	4,778.00
Tax recovered on Gift Aid	832.52
Donation - Elm Trust	-
Donation - Kirk Session funds	-
Church House Rental	2,200.00
	7,810.52
Gross Salary	10,269.18
NIC & Pension	515.95
Travel	-
Training	-
Equipment	-
Events and Other Expenses	174.39
	10,959.52
<b>Excess of Payments over Receipts</b>	<b>(3,149.00)</b>
Balance at start of year	19,517.66
Current balance	16,368.66
	<b>(3,149.00)</b>

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Transfer Account - Salary payovers due		
HMRC	438.70	
Pension	199.37	
	638.07	

**Total Funds** **127,015.70**

<b>Buildings Costs *</b>	
Fabric Repairs & Maintenance	4,337.28
Cleaning	1,305.31
Insurance	3,086.08
	8,728.67
<b>Heat, Light and Water **</b>	
Gas	3,459.15
Electricity	1,206.28
Water	1,257.89
	5,923.32