

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	01	2025		31	12	2025

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	64,436				64,436	70,134
Legacies	-				-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>A1 Sub total</b>	<b>64,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,436</b>	<b>70,134</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	
Proceeds from sale of investments	-				-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>64,436</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,436</b>	<b>70,134</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	65,824				65,824	62,737
Grants and donations	1,000				1,000	1,000
Governance costs:						
Audit / independent examination	100				100	100
Preparation of annual accounts						
Legal costs						
Other						
<b>A3 Sub total</b>	<b>66,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,924</b>	<b>63,837</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-				-	
Purchase of investments						
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>66,924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,924</b>	<b>63,837</b>
<b>Net receipts / (payments)</b>	<b>(2,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,488)</b>	<b>6,297</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(2,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,488)</b>	<b>6,297</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	32,969				32,969	26,672
	Surplus / (deficit) shown on receipts and payments account	(2,489)				(2,489)	6,297
						-	-
						-	-
	<b>Cash and bank balances at end of year</b> <small>(Agree balances with receipts and payments account(s))</small>	<b>30,480</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,480</b>	<b>32,969</b>

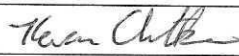
<b>B2 Investments</b>	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
			-	
			-	
			-	
			-	
			-	
		<b>Total</b>	<b>-</b>	<b>-</b>

<b>B3 Other assets</b>	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
	Church Buildings, incl halls				
	Manse				
	BB Hall				
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>B4 Liabilities</b>	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
			-	
			-	
			-	
			-	
		<b>Total</b>	<b>-</b>	<b>-</b>

<b>B5 Contingent liabilities</b>	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
			0	
			-	
			-	
		<b>Total</b>	<b>-</b>	<b>-</b>

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Kevan Aitken	05 May 2026



## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	General Ac.	Reserve Fund	Mission Committee	Choir / Sunday School / Flower Fund	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	63,351	-	7	1,078	64,436	70,134
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
<b>Sub total</b>	<b>63,351</b>	<b>-</b>	<b>7</b>	<b>1,078</b>	<b>64,436</b>	<b>70,134</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>63,351</b>	<b>-</b>	<b>7</b>	<b>1,078</b>	<b>64,436</b>	<b>70,134</b>
<b>Payments</b>						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	64,034	-	7	1,783	65,824	62,737
Grants and donations	1,000	-	-	-	1,000	1,000
Governance costs:						
Audit / independent examination	100	-	-	-	100	100
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
<b>Sub total</b>	<b>65,134</b>	<b>-</b>	<b>7</b>	<b>1,783</b>	<b>66,924</b>	<b>63,837</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>65,134</b>	<b>-</b>	<b>7</b>	<b>1,783</b>	<b>66,924</b>	<b>63,837</b>
<b>Net receipts / (payments)</b>	<b>(1,783)</b>	<b>-</b>	<b>-</b>	<b>(705)</b>	<b>(2,488)</b>	<b>6,297</b>
<b>Transfers to / (from) funds</b>	<b>1,619</b>	<b>-</b>	<b>(1,619)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus / (deficit) for year</b>	<b>(164)</b>	<b>-</b>	<b>(1,619)</b>	<b>(705)</b>	<b>(2,488)</b>	<b>6,297</b>
<b>Nature and purpose of funds</b>						

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Sunday School / Bible Class	Choir	Prayer Fund			Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>							
Donations	292	-	786		-	1,078	1,287
Legacies						-	
Grants						-	
Receipts from fundraising activities	-	-				-	-
Gross trading receipts						-	
buildings	-	-	-	-	-	-	
Rents from land & buildings						-	
Gross receipts from other charitable activities						-	
<b>Sub total</b>	<b>292</b>	<b>-</b>	<b>786</b>	<b>-</b>	<b>-</b>	<b>1,078</b>	<b>1,287</b>
						cross ref error	
<b>Receipts from asset &amp; investment sales</b>							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>292</b>	<b>-</b>	<b>786</b>	<b>-</b>	<b>-</b>	<b>1,078</b>	<b>1,287</b>
						cross ref error	
<b>Payments</b>							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	770	230	783		-	1,783	1,321
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
<b>Sub total</b>	<b>770</b>	<b>230</b>	<b>783</b>	<b>-</b>	<b>-</b>	<b>1,783</b>	<b>1,321</b>
						cross ref error	
<b>Payments relating to asset and investment movements</b>							
Purchases of fixed assets						-	
Purchase of investments						-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>770</b>	<b>230</b>	<b>783</b>	<b>-</b>	<b>-</b>	<b>1,783</b>	<b>1,321</b>
						cross ref error	
<b>Net receipts / (payments)</b>	<b>(478)</b>	<b>(230)</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>(705)</b>	<b>(34)</b>
<b>Transfers to / (from) funds</b>							
<b>Surplus / (deficit) for year</b>	<b>(478)</b>	<b>(230)</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>(705)</b>	<b>(34)</b>
						cross ref error	
<b>Nature and purpose of funds</b>							



## *Cumnock Congregational Church*

*Treasurer :*  
Mrs K. AITKEN  
39 Hoyle Crescent  
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KA18 1RX  
Tel: 01290 425647

Rev. R McMahan  
The Manse  
2 Auchinleck Road  
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KA18 1AE  
Tel: 01290 420634

*Secretary :*  
Mrs Elizabeth Smith  
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KA18 1PG  
Tel: 01290 423225

OSCR  
PO Box 10267  
DUNDEE  
DD1 9US

### **ANNUAL RETURN 2025 SUPPLEMENTARY MONITORING RETURN**

#### **Section D – Payments to Trustees**

The payment shown under Section D3 is the amount paid to the Church Organist, Mr D Sullivan, who is a Deacon (Trustee) of the Church.

Kevan Aitken

Gift Aid Convenor

# OSCR

Office of the Scottish Charity Regulator

## Independent examiner's report on the accounts

Report to the trustees/members of **Cumnock Congregational Church**

Registered charity number **SC006763**

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2025	to	31	12 2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. 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. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than that disclosed on the attached page\*~~]

- 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.

Signed:

Name:

Date:

21/01/2026

Relevant professional qualification(s) or body (if any):

THOMAS McHUGH  
ASSOCIATE OF THE CHARTERED MANAGEMENT ACCOUNTANTS

Address:

5 KINGS DRIVE,  
CUMNOCK  
AYRSHIRE  
KA18 1AG

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.