St. James's
Presbyterian Church

Financial Statement
2025

ACCOUNT No.1 General Account

	2025		2025
Receipts		**Expenditure**	
Freewill Offering	£ 93,801.40	Salaries & Expenses	£ 81,302.86
Sunday Collections	£ 1,715.00	Church House Levies	
Income Tax Refunds	£ 18,000.00	National Insurance	£ 6,189.25
Ussher Trust	£ 13,024.16	Pension Fund	£ 8,411.00
United Appeal	£ 3,865.00	C.M.F.	£ 4,448.00
Income Tax Refunds	£ 500.00	Incidential Fund	£ 3,108.00
Presbyterian Children's Society	£ 120.00	Others	£ 3,275.00
Church Periodicals	£ 400.00	Students Bursary Fund	£ 1,597.00
Use of halls		United Appeal	£ 10,605.00
Dalriada	£ 5,000.00	Route Presbytery Fees	£ 822.00
PW	£ 250.00	Relief Ministerial duties	£ 655.00
BB	£ 250.00	Organist Relief	£ 2,800.00
GB	£ 250.00	Employer's NI	£ 149.55
Others	£ 540.00	Rates	£ 1,730.28
Bank Interest	£ 163.70	Insurance on property	£ 4,642.29
LHC	£ 250.00	Telephone Church	£ 908.48
GB	£ 433.00	Donation to BB	£ 500.00
Leprosy Mission	£ 380.00	Donation to GB	£ 500.00
MND	£ 1,330.00	Heating	£ 10,977.76
		Electricity	£ 3,100.86
		Church Periodicals	£ 400.00
		FWO Envelopes	£ 1,445.00
		Printing / Photocopying	£ 443.88
		Sundry Expenses	£ 1,332.99
		Copyright	£ 958.40
		Presbyterian Children's Soc	£ 120.00
		LHC	£ 340.97
		Bank Charges	£ 373.98
		HBC	£ 487.50
		GB	£ 433.00
		Leprosy Mission	£ 380.00
		MND	£ 1,330.00
Total Receipts	£ 140,272.26	Total Expenditure	£ 153,768.05
Closing Balance	-£ 88,771.33	Opening Balance	-£ 75,275.54
	£ 229,043.59		£ 229,043.59

ACCOUNT No. 2 Sunday School Account

	2025		2025
Receipts		**Expenditure**	
Sunday School Collections	£ 519.10	Books and Teaching Material	£ 151.72
Children's Day	£ 370.00	Sunday School Prizes	£ 328.25
		Speakers	£ 300.00
		Easter Eggs	£ 97.10
		Christmas	£ 140.30
		Outing	£ 37.40
		Equipment	£ 124.99
Total Receipts	£ 889.10	Total Expenditure	£ 1,179.76
Closing Balance	£ 15,761.36	Opening Balance	£ 16,052.02
	£ 14,872.26		£ 14,872.26

ACCOUNT No. 3 Building and Repair Account

	2025		2025
Receipts		**Expenditure**	
Special Collection	£ 18,388.00	Manse	£ 374.00
Weekly Repair Scheme	£ 810.00	Heating	£ 1,051.20
Mary Kirgan decd	£ 1,000.00	Carol Festival	£ 98.00
Income Tax Refund	£ 3,000.00	Other Expenses	£ 3,837.07
		Electrics	£ 490.00
		Equipment	£ 521.50
Total Receipts	£ 23,198.00	Total Expenditure	£ 6,371.77
Closing Balance	£ 42,787.12	Opening Balance	£ 25,960.89
	£ 19,589.12		£ 19,589.12

ACCOUNT No.4 Capital Summary

	2025		2025
Opening Balance	£114,629.45	Closing Balance	£114,629.45

Subscriptions

FWO Number	Gift Aid	Freewill Offering	Special Collection	United Appeal
1		225.00	-	-
2		160.20	10.00	-
3	G	300.00	-	-
6		260.00	-	-
8		35.00	-	-
9		600.00	120.00	80.00
11		40.00	-	-
13	G	450.00	50.00	80.00
14	G	270.00	-	5.00
15		60.00	-	-
16		365.00	-	-
19	G	245.00	20.00	-
21	G	100.00	400.00	-
23	G	300.00	500.00	-
24	G	156.00	100.00	-
28	G	2,160.00	165.00	50.00
34	G	780.00	40.00	30.00
35		156.00	-	-
38		195.00	20.00	-
39	G	325.00	90.00	-
40	G	360.00	100.00	-
42		510.00	-	-

43	G	450.00	50.00	-
45		39.00	-	-
47	G	250.00	15.00	-
49	G	171.00	-	-
51	G	700.00	200.00	40.00
54		200.00	80.00	-
57		255.00	-	-
58		240.00	-	-
59	G	230.00	20.00	-
64		30.00	-	-
68	G	960.00	60.00	-
71	G	960.00	-	-
74		520.00	200.00	100.00
75		315.00	20.00	-
77		270.00	40.00	-
80	G	640.00	150.00	40.00
83		490.00	50.00	-
86	G	200.00	-	-
89	G	240.00	20.00	-
90	G	270.00	150.00	-
91		440.00	60.00	-
92	G	240.00	-	-
94		212.00	20.00	-
99		120.00	40.00	-
100	G	520.00	50.00	-

101	G	250.00	-	-
103	G	350.00	-	-
104	G	360.00	100.00	20.00
105		610.00	10.00	-
107		260.00	-	-
108		110.00	-	-
109		1,180.00	1,110.00	70.00
110		260.00	30.00	-
115	G	55.00	20.00	-
117	G	525.20	101.00	-
118		10.00	-	-
125	G	520.00	90.00	40.00
126	G	260.00	10.00	20.00
127	G	260.00	30.00	-
128	G	120.00	-	-
130	G	600.00	500.00	-
132		470.00	40.00	-
133		190.00	-	-
134		220.00	50.00	-
135		200.00	30.00	-
136	G	330.00	40.00	-
139		165.00	90.00	-
141	G	800.00	700.00	-
145	G	320.00	100.00	-
146	G	500.00	150.00	-

147		190.00	-	-
152		26.00		
155		170.00	60.00	-
156	G	300.00	-	-
159		600.00	-	-
161	G	200.00	200.00	-
164		190.00	-	-
165	G	170.00	-	-
173	G	530.00	70.00	-
174	G	-	400.00	-
177	G	300.00	-	-
180		170.00	30.00	-
182	G	300.00	40.00	-
183	G	520.00	20.00	-
185		210.00	200.00	-
186	G	98.00	-	-
187		170.00	20.00	-
188	G	3,060.00	200.00	60.00
191	G	100.00	-	-
192		135.00	20.00	-
194	G	520.00	40.00	30.00
196		-	80.00	-
200	G	600.00	400.00	-
202	G	220.00	50.00	20.00
203	G	960.00	90.00	-

204	G	485.00	50.00	10.00
205	G	350.00	-	-
206	G	1,000.00	70.00	10.00
207		220.00	-	-
208	G	520.00	80.00	40.00
209	G	4,480.00	600.00	800.00
210		90.00	30.00	-
211	G	1,340.00	100.00	-
212	G	220.00	-	-
214		260.00	-	-
215	G	240.00	-	-
219		520.00	150.00	-
220	G	295.00	40.00	35.00
222	G	230.00	300.00	-
224		100.00	-	-
228	G	360.00	-	-
229		360.00	5.00	-
232	G	460.00	189.00	-
233		30.00	-	-
234		155.00	60.00	-
236	G	1,000.00	40.00	25.00
237		490.00	30.00	30.00
239	G	690.00	-	-
240		120.00	-	-
242	G	520.00	90.00	25.00

244	G	94.00	-	-
249		40.00	-	-
252	G	280.00	-	-
253		1,040.00	100.00	-
260		225.00	-	-
261	G	700.00	200.00	-
262	G	370.00	40.00	10.00
268		330.00	80.00	-
270	G	275.00	-	-
273	G	25.00	50.00	-
274	G	260.00	-	-
275	G	1,010.00	332.00	5.00
281	G	1,800.00	400.00	400.00
282	G	180.00	40.00	30.00
283		400.00	-	-
285	G	1,560.00	40.00	80.00
286		1,025.00	80.00	-
290	G	203.00	15.00	-
292	G	601.00	-	-
293		280.00	-	-
297		20.00	-	-
301		115.00	-	-
302		110.00	-	-
304	G	780.00	90.00	-
305		180.00	-	-

306	G	255.00	150.00	-
307	G	560.00	2,000.00	-
308	G	600.00	-	-
309	G	120.00	-	-
312	G	520.00	200.00	-
315	G	520.00	20.00	-
318		170.00	-	-
319		90.00	-	-
320	G	240.00	-	-
322	G	600.00	200.00	-
323	G	530.00	200.00	-
324	G	520.00	-	-
325	G	520.00	1,000.00	-
326	G	165.00	20.00	-
330		138.00	-	-
338	G	520.00	100.00	-
348		100.00	-	-
349		500.00	45.00	15.00
350	G	1,300.00	350.00	-
353		78.00	2.00	-
354	G	75.00	-	5.00
356	G	430.00	40.00	-
364	G	215.00	15.00	11.50
365	G	295.00	-	60.00
366	G	45.00	-	-

367	G	265.00	40.00	-
369		280.00	-	-
372	G	1,800.00	100.00	-
373	G	315.00	-	-
375		690.00	40.00	50.00
377	G	520.00	20.00	40.00
378		180.00	-	-
379	G	305.00	70.00	20.00
380	G	520.00	270.00	35.00
381		240.00	-	-
382		184.50	-	-
383	G	490.00	20.00	-
384	G	350.00	350.00	120.00
387	G	369.00	15.00	25.00
388	G	84.50	-	5.00
389		40.00	-	-
390		30.00	-	-
395	G	510.00	130.00	-
396	G	56.00	-	1,160.00
397	G	1,581.00	-	-
400	G	-	200.00	-
402		520.00	20.00	-
409	G	150.00	45.00	-
410		405.00	-	-
412	G	170.00	35.00	-

423	G	560.00	80.00	-
428	G	500.00	200.00	-
429	G	390.00	-	-
430		430.00	-	-
435		520.00	-	-
448	G	520.00	150.00	60.00
450	G	545.00	50.00	-
454	G	600.00	70.00	-
460		60.00	-	-
465	G	540.00	100.00	40.00
466	G	510.00	70.00	40.00
470	G	1,300.00	1,000.00	-
471	G	200.00	-	-
472		100.00	20.00	-
474	G	700.00	60.00	-
483	G	520.00	40.00	-
491		560.00	-	-
492	G	270.00	40.00	-
496		20.00	-	-
497		505.00	-	-
499		20.00	-	-
500		260.00	5.00	-
501	G	-	100.00	-
502	G	600.00	-	-
503		480.00	80.00	-