

**Saint Andrews East Parish Church
Glasgow**

**Receipts and Payments Accounts
for the year ended 31 December 2025**

Congregation No: 160998

Charity No: SC009600

Saint Andrews East Parish Church

Reference and Administrative Information

Charity Name:	Saint Andrews East Parish Church
Charity Registration Number:	SC009600
Congregation Reference Number:	160998

Contact Address	Mrs Martha Brady 22 Hogarth Avenue Glasgow G32 6BU
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Trustees

Kirk Session Members

Rev. Gordon Kirkwood, Interim Moderator	
Mrs I. Barrett	Miss J Wylie
Miss L. Bowman	Mrs M Brady
Mrs C. Cathcart	Mrs M Baird
Mr. W. Frame (died 7/11/25)	Mrs S Furnace
Miss E McIvor	Miss J Thomson (died 14/8/26)

Principal Office-bearers

Interim Moderator	Rev Gordon Kirkwood (to 23/7/26) Rev Barbara Ann Sweetin (from 24/7/26)
Session Clerk:	Miss Elizabeth McIvor
Church Treasurer:	Mrs Martha Brady

Independent Examiner

Mrs Kristina Bowie FCCA
18 Ledi Road
Glasgow G43 2AJ

Bankers:

The Bank of Scotland
1195 Duke Street
Glasgow G33 2DR

Saint Andrews East Parish Church

Trustees' Annual Report

for the year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

The members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. During a vacancy, the Interim Moderator is appointed by the Presbytery.

Organisational Structure

The Kirk Session, which meets six times a year, has oversight of the whole life and service of the church within its Parish with responsibility for the spiritual and temporal affairs of the congregation.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The congregation tries to implement these objectives by organising and being responsible for holding Sunday services of worship, celebrating Communion four times a year, with home communion offered for those who are housebound. Special services are normally held at Easter, Harvest Thanksgiving and Remembrance Sunday, with other special events celebrated as appropriate.

Achievements and Performance

St Andrew's East Church, has had another steady year. We continue to worship weekly, led on a pulpit supply basis by various ministers and worship leaders. Whereas it would be preferable to have our own minister, we enjoy the variety in worship styles different people bring.

We have a few members who are unable to attend due to frailty and mobility issues, but who continue to support their church through generous giving. Sadly we lost our longest serving elder in November.

Our community cafe is always enjoyed on a Wednesday and we particularly enjoy welcoming people from the locality and beyond who pop in for a light lunch and fellowship.

The Guild, Brownies and Guides remain active.

The Tango class continues to meet monthly. The Dennistoun Community Council also meet monthly and is supported by local residents. This year we opened our doors to a cocaine anonymous group who meet weekly.

Saint Andrews East Parish Church

Trustees' Annual Report

for the year ended 31 December 2025

We continue to support Christian Aid week in May and with open plate donations. We support the Lodging House Mission with food and montary donations from our Harvest Thanksgiving service.

The congregation is also generous in their support with gifts to Croftcroighn School for children with additional needs and the Blythswood shoebox appeal at Christmas.

Financial Review

The Trustees have noted that the Income for the year has increased by around £1,000 . This is mainly due mainly due to a decrease in donations of around £800 and a draw down from the General Trustees of £1,560 for a replacement water tank.

Expenditure has also increased by around £8,000 which can be mostly accounted for by an increase in for Giving to Grow of over £9,000.

As a consequence of above the church made a deficit of £9,714 compared to a deficit of £2,708 in 2024.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the church held unrestricted funds of £45,028 of which £4,489 had been designated for fabric fund. The remaining balance of £40,539 represents over 12 months expenditure.

The church also held £3,614 of restricted funds which have been provided for the purposes specified in Note 2.

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees on 26/8/26 and signed on their behalf by.

Elizabeth McIvor



Session Clerk

Saint Andrews East Parish Church
SC009600

Independent Examiner's Report to the Trustees of Saint Andrews East Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 10.

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

The charity trustees consider that the audit requirement of Regulation 10(1)(d) 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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention *[other than disclosed below*]*

1. 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kristina Bowie

Name: Mrs Kristina Bowie FCCA

Address: 18 Ledi Road
Glasgow
G43 2AJ

Date: 26/8/26

Saint Andrews East Parish Church
Receipts and Payments Account
for the year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
	Note					
Receipts						
Donations	3	21,377	725	-	22,102	21,124
Sundry Income		626	-	-	626	589
Activities for Generating Funds		172		-	172	929
GCC Grants(Community Lunch club)		-	-	-	-	
Investment Income		667	-	-	667	667
Drawn down Church of Scotland		1,560			1,560	
Rental of Premises		2,520	-	-	2,520	3,300
		-	-	-	-	
		26,922	725	-	27,647	26,610
Assets and Investments						
Sale of fixed assets		-	-	-	-	-
Sale of Investments		-	-		-	-
Total Receipts		26,922	725	-	27,647	26,610
Payments						
Cost of Generating Funds	4	135	-	-	135	132
Charitable Activities	4	36,576	650	-	37,225	29,186
Governance Costs	4	-	-	-	-	-
		36,711	650	-	37,361	29,318
Assets & Investments	4	-	-	-	-	-
Total Payments		36,711	650	-	37,361	29,318
Excess of Receipts over Payments for the year before transfers						
		(9,789)	75	-	(9,714)	(2,708)
Transfers	2	100	(100)	-	-	
Excess of Receipts over Payments		(9,689)	(25)	-	(9,714)	(2,708)

Saint Andrews East Parish Church
Statement of Balances
At 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
Note		£	£	£	£	£
Bank and Deposit Balances						
Bank and deposit balances brought forward		54,717	3,639	-	58,356	61,064
Movement in year:						
Excess of Receipts over Payments		(9,689)	(25)	-	(9,714)	(2,708)
		-----	-----	-----	-----	-----
Bank and deposit balances carried forward	2	45,028	3,614	-	48,642	58,356
		=====	=====	=====	=====	=====
Investments at market value						
(cost - £5,970)	7	34,015	-	-	34,015	31,543
		=====	=====	=====	=====	=====
Assets						
Gift Aid Receivable		650	-	-	650	793
		=====	=====	=====	=====	=====
Liabilities						
Locum costs		-	-	-	-	-
		=====	=====	=====	=====	=====

The accounts were approved by the Trustees on 26/8/26 and signed on their behalf by:

Elizabeth M Jor

Session Clerk

Melba Blady

Treasurer

Barbara Ann Swanton

Interim Moderator

Saint Andrews East Parish Church
Notes forming part of the accounts
for the year ended 31 December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
<i>Unrestricted funds</i>					
Designated Fabric Fund	4,424	65			4,489
General Fund	50,293	26,857	(36,711)	100	40,539
	-----	-----	-----	-----	-----
	54,717	26,922	(36,711)	100	45,028
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Benevolent Fund	454	-	-	-	454
Flower Fund	530				530
The Guild	570	725	(650)	(100)	545
The Granary	2,085				2,085
	-----	-----	-----	-----	-----
	3,639	725	(650)	(100)	3,614
	-----	-----	-----	-----	-----
<i>Endowment Funds</i>					
None	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total Funds</i>	58,356	27,647	(37,361)	-	48,642
	=====	=====	=====	=====	=====

Purpose of Funds

Benevolent Fund - an emergency fund to assist when required.

Flower Fund - Provides flowers for display during services of worship which are then distributed to the sick and bereaved.

Fabric Fund - The Trustees have set aside funds for maintenance of the Church property

Granary - a safe place for older folk to meet which is financed by donations

General Fund - Deals with the day to day running of the Church

Saint Andrews East Parish Church
Notes forming part of the accounts
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	5,015	-	-	5,015	4,039
Gift Aid Donations	10,502	-	-	10,502	11,534
Tax Recovered on Gift Aid Dons.	2,141	-	-	2,141	3,041
Ordinary Offerings (Open plate)	924	-	-	924	565
Other Offerings, Donations, etc	2,795	725	-	3,520	1,946
	<u>21,377</u>	<u>725</u>	<u>-</u>	<u>22,102</u>	<u>21,124</u>
4 Analysis of Payments					
<i>Cost of Generating funds</i>					
Investment Manager's Fees	-	-	-	-	-
Offering envelopes	135	-	-	135	132
	<u>135</u>	<u>-</u>	<u>-</u>	<u>135</u>	<u>132</u>
<i>Charitable Activities</i>					
	-	-	-	-	-
Giving to Grow	11,440	-	-	11,440	2,307
Presbytery Dues	241	-	-	241	687
Flowers	682	-	-	682	730
Tearoom expenses	594	-	-	594	2,790
Pulpit Supply & expenses	1,008	-	-	1,008	1,460
Associate Minister	-	-	-	-	2,313
Other Salary Costs	5,700	-	-	5,700	5,640
Fabric repairs & maint	5,046	-	-	5,046	3,423
Heat and light	8,506	-	-	8,506	5,267
Insurance	2,073	-	-	2,073	2,406
Church Office Expenses	1,106	-	-	1,106	-
Printing, Stationery & Postage	53	-	-	53	-
Other expenses	126	650	-	776	2,163
	<u>36,576</u>	<u>650</u>	<u>-</u>	<u>37,225</u>	<u>29,186</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	-	-	-	-	-
<i>Other Payments</i>					
Purchase of Investments	-	-	-	-	-
Purchase of Fixed Assets	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>36,711</u>	<u>650</u>	<u>-</u>	<u>37,361</u>	<u>29,318</u>

Saint Andrews East Parish Church
Notes forming part of the accounts
for the year ended 31 December 2025

5 Trustee Remuneration and Related Party Transactions

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

7 Investments

	Market Value at 1 Jan 2025 £	Purchases £	Disposals £	Gain/(Loss) on Revaluation £	Market Value at 31 Dec 2025 £
COSIT Growth Fund	31,543	-	-	2,472	34,015
Held in respect of Unrestricted Funds					
<i>General Fund</i>	31,543	-	-	2,472	34,015

8 Collections for Third Parties

	2025 £	2024 £
Christian Aid	240	50
Lodging House Mission	50	
	-	
	-	
	290	50

Saint Andrews East Parish Church
Year Ended 31 December 2025

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2025	2024
	£	£
 <u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	-	-
Market Value of Balances at 31 December	-	-
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	17,414.76	-
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December - Sale of Manse	432,487.59	434,047.59
 <u>Consolidated Fabric Fund</u>		
Credit Balance at 31 December	0.00	0.00