

**The Church of Scotland**  
**Faifley & Duntocher Parish Church**

**ACCOUNTS**  
**FOR THE**  
**YEAR ENDED 31 DECEMBER 2025**

**Congregation No: 140796**  
**Charity No: SC 005108**

## **Reference and Administrative Information**

|                              |                                   |
|------------------------------|-----------------------------------|
| Charity Name:                | Faifley & Duntocher Parish Church |
| Charity Registration Number: | SC005108                          |
| Congregation Reference No:   | 140796                            |

## **Principal Office-bearers**

|                        |                        |
|------------------------|------------------------|
| Minister:              | Rev Gregor McIntyre    |
| Session Clerk:         |                        |
| Clerk to the Session : | Mrs Dorothy Cunningham |
| Church Treasurer:      | Mrs Elizabeth Anderson |

## **Independent Examiner**

Alister Young

## **Bankers**

Royal Bank of Scotland,  
30 Sylvania Way South  
Clydebank

## **Trustees**

### **Kirk Session**

Rev Gregor McIntyre  
Elizabeth Anderson  
Margo Bell  
Mary Bell  
Richard Bell (appointed 13/4/25)  
Margaret Buntin  
William Croxford  
Dorothy Cunningham  
Hilda Dalziel  
Margaret Harrigan  
Helen Hart (appointed 13/4/25)  
John Laird (appointed 20/7/25)

Grant Mitchell (appointed 13/4/25)  
James McGrouther  
Linda McGrouther  
Roma Prodham  
Margaret Robinson  
Catherine Smith  
Morag Smyth  
Elsie Stevenson  
Ian Stormonth  
Pamela Stormonth  
Puline Thomson  
David Walker (appointed 13/4/25)

# **Trustees' Annual Report**

## **Year ended 31 December 2025**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form)).

#### **Recruitment and Appointment of Trustees**

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 church who are considered to have the appropriate gifts and skills to contribute to the management affairs of the Church. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

#### **Organisational Structure**

The Session meets routinely eight times through the year and additionally if required. These meetings are public and split into two parts, first section to discuss the administration and finances of the congregation. The second part deals with the spiritual affairs of the congregation. Where it is necessary the voting rights on certain matters are explicitly observed but more usually the business is attended to by all present.

#### **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.

Sunday Worship consists of the Mission Church at 10am in Duntocher Village Hall and the Main church worship in Faifley at 11am. Sunday School meets in Faifley at 11am, with crèche supporting parents with young children. Prayer meetings take place online on Thursday and has been a long running feature of the congregation's life as has the support given to the meetings of the afternoon and evening Guild, Boys' Brigade and Brownies.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2025**

#### **Achievements and Performance**

2025 saw Faifley and Duntocher Parish Church community outreach become our opportunity for mission. Sunday Services had seen visitors settle into regular attendance and we have witnessed some of these new regular members become full members of our worshipping community.

Our youth organisations continued to operate and even flourish. Our Boys' Brigade worked to significantly raise the number of boys registered at the start of their Session. Our Guilds have also seen a rise in the total numbers of members attending. Sunday School continues to serve the families attending worship, numbers vary depending on the work circumstances of parents. Stitches has seen a growth in numbers to fulfil not only its crafting aims but its social ambitions as well. Two new organisations also started working in the Church in 2025. Firstly, a Mother and Toddler group and also a support group for parents of children with additional social needs.

The Kirk Session agreed to partner with Street Connect to offer Christian support for people struggling with addiction. With members trained for the outreach work by Street Connect the success of the work will not be seen until 2026.

The continuing work of uniting both congregations continues. In 2025 we coordinated the 'invitational events' to take place in both congregations. Our best combined attendance in 2025 was 130, this increase in numbers is taken as reason for confidence that we are doing this work well. Schools continue to be served by the minister's chaplaincy and the volunteer "Reading Grannies". This work is a demonstration of our commitment to building up our local community. This is the reason the Kirk Session supports the work of Africa Connect building friendship and encouraging its work with the local African community.

Finances continue to require close watching to ensure that, long term, our budget is balanced. While we prepared for the sale of the Duntocher Trinity building it will not be released for sale until 2026. The Kirk Session has discussed the need to encourage our membership to give financially at a level which covers our expenditure.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2025**

#### **Financial Review**

The congregations have been united for over two years therefore the comparative amounts for 2024 are now for the united congregation. The Mission Church continues to worship in Duntocher Village Hall with the main church operating from Faifley.

Freewill Offering amounts are positive and better than expected although Open Plate offerings are much less than our projections for 2025. The Gift Aid amounts are mainly from the Faifley members. New mandates are required from the Mission Church members and this is in hand with a back dated claim being made in due course. Our Summer and Christmas Fayres along with a sponsored run by one of our elders raised £5,551 (2024 £4,974).

We still hold £6,000 of the Clyde Presbytery grant to carry out a feasibility study on our buildings. There have been changes to the post of Presbytery Building Officer and this has caused delays. The survey was eventually carried out in 2026 at a much higher cost than originally estimated with further costs incurred for the architect to progress plans etc.

Although we have a fixed price contract for our heat and light these costs rose during 2025 from higher usage, the cost for the year was £10,950 (2024 £8,758). The costs involved in securing and maintaining the manse and buildings in Duntocher amounted to £5,602 (2024 - £4,754). These include insurance, utilities standing charges and keeping the grounds reasonably tidy in order that the buildings do not look empty as required by the insurance company.

We applied to the Community Lottery Fund and received a grant of £19,661 to paint the hall, sand and varnish the floor, replace the window curtains in the hall with blinds and put electric hand dryers in the ladies, gents and disabled toilets in the hall area. We have had problems with the drains blocking from the toilets and it was hoped not having paper towels will solve this problem. The stage floor had to be replaced as an area had become unsafe and unusable. New carpeting was installed in the hall of friendship and down the link corridor as some of the tiling was becoming worn and breaking up. Normal preventative repairs and maintenance have been carried out at the manse and the church area to keep our buildings up to standard. One of the named storms of 2025 caused a door to one of the outbuildings at the manse to come away from its fixings. For aesthetics both doors on the outbuildings were replaced with the insurance company covering the cost of one. A new central heating boiler was also installed at the manse.

We had to draw £15,000 during the year from the Investors Trust to fund the deficit in our accounts and pay for emergency repairs to the stage floor.

The closing balance in the General Fund at the year end was £17,492 however £6,000 of this is allocated to the feasibility study as mentioned above and £1,850 relates to income that has been donated for specific purposes.

Funds held at Edinburgh totalled £67,914 consisting of £24,516 in the Consolidated Fabric Fund and £43,397 in the Investors Trust. However Edinburgh have incurred £3,135 in cost associated with the marketing of the various properties in Duntocher. These costs will be deducted from the eventual sale proceeds.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2025**

#### **Reserves Policy**

The united congregation now has reserves of approximately £43,000 with no restrictions placed on its use and a further £24,516 with restrictions on use for fabric and the 5 Marks of Mission. Our cash flow projection for 2025 anticipates a deficit of £8,600 without making any provision for fabric expenditure. £4,000 has been set aside for the fabric fund to cover general maintenance increasing the anticipated deficit to £12,600. The Trustees will monitor the cash flow and compare to actual on a monthly basis. A Stewardship initiative is being undertaken and it is hoped this will increase our income for the year and allow the reserves to remain intact.

The costs associated with the redundant buildings are a drain on our resources and it is hoped these buildings can be disposed of as soon as possible.

The Church also held £43,775 of restricted funds which have been provided for the purposes specified in Note 2.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2025**  
**Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session 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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. 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 and signed on their behalf,

**D Cunningham**

**Clerk to The Session**

**Date** 17<sup>th</sup> March 2026



## **Faifley & Duntocher Parish Church**

### **SC 005108**

#### **Independent Examiner's Report to the Trustees of Faifley & Duntocher Parish Church**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 13.

#### **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.

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**

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 view given by the accounts.

#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

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, 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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alister Young

Date 17<sup>th</sup> March 2026

**Faifley & Duntocher Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2025**

|                                                                           |             | <b>Unrestricted<br/>Funds<br/>2025</b> | <b>Restricted<br/>Funds<br/>2025</b> | <b>Endowment<br/>Funds<br/>2025</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|---------------------------------------------------------------------------|-------------|----------------------------------------|--------------------------------------|-------------------------------------|-----------------------|-----------------------|
| <b><u>Receipts</u></b>                                                    | <b>Note</b> | <b>£</b>                               | <b>£</b>                             | <b>£</b>                            | <b>£</b>              | <b>£</b>              |
| Donations                                                                 | <b>3</b>    | 66853                                  | 17657                                | -                                   | 84,510                | 87,536                |
| Activities for Generating Funds                                           |             | 5,551                                  | -                                    | -                                   | 5,551                 |                       |
| Bank & Deposit interest                                                   |             | 269                                    | 2,361                                | 166                                 | 2,796                 | 3,559                 |
| Sale of Assets                                                            |             | -                                      | -                                    | -                                   | -                     | 855                   |
| Funds Transferred at Union                                                |             | -                                      | -                                    | -                                   | -                     | 61,906                |
| Grants Received                                                           |             | 19,661                                 | -                                    | -                                   | 19,661                | 6,000                 |
|                                                                           |             | 92,334                                 | 20,018                               | 166                                 | 112,518               | 159,856               |
| Rental of premises                                                        |             | 5,149                                  | -                                    | -                                   | 5,149                 | 6,808                 |
| <b><u>Total Receipts</u></b>                                              |             | 97,483                                 | 20,018                               | 166                                 | 117,667               | 166,664               |
| <b><u>Payments</u></b>                                                    | <b>4</b>    |                                        |                                      |                                     |                       |                       |
| Costs of generating funds                                                 |             | 400                                    | -                                    | -                                   | 400                   | 402                   |
| Charitable activities                                                     |             | 125,128                                | 19,094                               | -                                   | 144,222               | 109,129               |
| Governance costs                                                          |             | -                                      | -                                    | -                                   | -                     | -                     |
| <b><u>Total Payments</u></b>                                              |             | 125,528                                | 19,094                               | -                                   | 144,622               | 109,531               |
| <b>Excess of Receipts over Payments<br/>for the year before transfers</b> |             | (28,045)                               | 924                                  | 166                                 | (26,955)              | 57,133                |
| <b>Transfers</b>                                                          |             | 15,566                                 | (15,400)                             | (166)                               | -                     | -                     |
| <b>Excess of Receipts over Payments<br/>for the year</b>                  |             | (12,479)                               | (14,476)                             | -                                   | (26,955)              | 57,133                |

**Faifley & Duntocher Parish**  
**Church**  
**Statement of Balances**

**At 31 December 2025**

|                                               | <b>Note</b> | <b>Unrestricted<br/>funds<br/>£</b> | <b>Restricted<br/>funds<br/>£</b> | <b>Endowment<br/>funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|-----------------------------------------------|-------------|-------------------------------------|-----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>     |             |                                     |                                   |                                  |                             |                             |
| Bank & deposit balances brought forward       |             | 32,380                              | 61,231                            | 5,000                            | 98,611                      | 41,474                      |
| <b>Group removed from Church funds</b>        |             |                                     | -                                 |                                  | -                           | -                           |
| <b>Movement in year:</b>                      |             |                                     |                                   |                                  |                             |                             |
| Excess of Receipts over Payments for the year |             | (12,479)                            | (14,476)                          | -                                | (26,955)                    | 57,133                      |
| Bank & deposit balances carried forward       |             | <u>19,901</u>                       | <u>46,755</u>                     | <u>5,000</u>                     | <u>71,656</u>               | <u>98,607</u>               |

**Assets**

Due to unavoidable delays and the requirement for new mandates for some members gift aid since the date of Union will not be claimed till 2026.

**Liabilities**

The projector equipment system from Duntocher Trinity Sanctuary was installed in The Village Hall to give the congregation overhead projection facilities. There was a delay in the invoice of £2,503.20 being rendered. The account was not settled until February 2025.

The accounts were approved by the Kirk Session on 17<sup>th</sup> March 2026

For and on behalf of the Kirk Session

**Dorothy Cunningham**  
**Clerk to The Session**

**Elizabeth H Anderson**  
**Treasurer**

## **Faifley & Duntocher Parish Church**

### **Notes to the Accounts**

#### **1 Trustee Remuneration and Related Party Transactions**

Council Tax, travel expenses and telephone costs were paid on behalf of the minister Rev Gregor McIntyre totalling £5,472 (2024 £6,222)

#### **2 Movements in Funds**

|                           | At 1 January  |                |                |                 | At 31 Dec     |
|---------------------------|---------------|----------------|----------------|-----------------|---------------|
|                           | 2025          | Receipts       | Payments       | Transfer        | 2025          |
|                           | £             | £              | £              | s               | £             |
|                           |               |                |                | £               |               |
| <b>Unrestricted funds</b> |               |                |                |                 |               |
| Designated Fabric Fund    | 6,513         | 19,661         | 34,931         | 11,166          | 2,409         |
| General Fund              | 25,867        | 77,822         | 90,598         | 4,400           | 17,491        |
|                           | <u>32,380</u> | <u>97,483</u>  | <u>125,529</u> | <u>15,566</u>   | <u>19,900</u> |
| <b>Restricted funds</b>   |               |                |                |                 |               |
| Flower Fund               | 90            | -              | 19             | -               | 71            |
| Benevolent Fund           | 222           | -              | -              | -               | 222           |
| Sunday School Fund        | 84            | -              | -              | -               | 84            |
| Investors Trust           | 56,051        | 2,347          | -              | (15,000)        | 43,398        |
| Guild Fund                | 4,784         | 17,671         | 19,074         | (400)           | 2,981         |
|                           | <u>61,231</u> | <u>20,018</u>  | <u>19,093</u>  | <u>(15,400)</u> | <u>46,776</u> |
| <b>Endowment funds</b>    |               |                |                |                 |               |
| Bequest Funds             | 5,000         | 166            | -              | (166)           | 5,000         |
|                           | <u>5,000</u>  | <u>166</u>     | <u>-</u>       | <u>(166)</u>    | <u>5,000</u>  |
| <b>Total funds</b>        | <u>98,608</u> | <u>117,667</u> | <u>144,622</u> | <u>-</u>        | <u>98,608</u> |

#### **Purposes of Designated Funds**

**Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church properties

#### **Purposes of Restricted Funds**

**Flower Fund:** This is a fund to provide flowers for display during services of worship.

**Benevolent Fund :** This is a fund to relieve short term hardship within the parish to members and non-members alike administered at the minister's discretion.

**Sunday School Fund:** This is a fund controlled by the Sunday School Superintendent. The day to day expenses of the Sunday School are met from the congregation's General Fund.

**Guild Funds :** This fund is controlled by the Guild managing committees and consists of income from capitation fees and donations and distributed to charities and projects agreed by the committees and members. **The receipts in 2025 include £6,955 for group outings and £7,605 of related expenses.**

**Consolidated Fabric Fund:** This fund is held by the General Trustees and can only be used for fabric expenses or expenditure which qualifies under the 5 Marks of Mission.

**Investors' Trust :** This fund is controlled by the Session held at Edinburgh to be used for general congregational purposes.

Purposes of Endowment Funds

Income from the Macfarlane and Luby Bequests is to be used for fabric maintenance.

|                                     | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Endowment<br>Funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
| <b>3. Analysis of Donations</b>     |                                    |                                  |                                 |                    |                    |
| WFO Scheme (non Gift Aid)           | 26,379                             | -                                | -                               | 26,379             | 13,993             |
| Gift Aid Donations                  | 23,633                             | -                                | -                               | 23,633             | 27,138             |
| Tax Recovered on Gift Aid Donations | 8,136                              | -                                | -                               | 8,136              | 5,577              |
| Ordinary Offerings (Open Plate)     | 6,740                              | -                                | -                               | 6,740              | 7,558              |
| Donations for Specific Projects     | -                                  | -                                | -                               | -                  | 1,220              |
| Other Offerings, Donations etc      | 1,965                              | 17,657                           | -                               | 19,622             | 32,050             |
|                                     | <u>66,853</u>                      | <u>17,657</u>                    | <u>-</u>                        | <u>84,510</u>      | <u>87,536</u>      |

#### 4 Analysis of Payments

##### Costs of generating funds

|                      |            |          |          |            |            |
|----------------------|------------|----------|----------|------------|------------|
| Card machine charges | 7          | -        | -        | 7          | 16         |
| Offering envelopes   | 393        | -        | -        | 393        | 386        |
|                      | <u>400</u> | <u>-</u> | <u>-</u> | <u>400</u> | <u>402</u> |

##### Charitable activities

|                                  |                |               |          |                |                |
|----------------------------------|----------------|---------------|----------|----------------|----------------|
| Giving to Grow allocation        | 50,936         | -             | -        | 50,936         | 40,750         |
| Presbytery dues                  | 880            | -             | -        | 880            | -              |
| Minister's expenses              | 2,704          | -             | -        | 2,704          | 3,165          |
| Pulpit supply                    | -              | -             | -        | -              | -              |
| Other staffing costs             | 2,317          | -             | -        | 2,317          | 1,914          |
| Fabric repairs & maintenance     | 34,930         | -             | -        | 34,930         | 15,655         |
| Council Tax                      | 3,368          | -             | -        | 3,368          | 3,057          |
| Heat and light                   | 10,951         | -             | -        | 10,951         | 8,758          |
| Insurance                        | 2,354          | -             | -        | 2,354          | 2,968          |
| Mission Church Direct Expenses   | 3,317          | -             | -        | 3,317          | 853            |
| Expenses for empty buildings     | 5,601          | -             | -        | 5,601          | 4,754          |
| Other building costs             | 340            | -             | -        | 340            | 772            |
| Organ & music                    | 4,133          | -             | -        | 4,133          | 4,335          |
| Printing, stationery and postage | 114            | -             | -        | 114            | 188            |
| Other expenses                   | 3,183          | 19,094        | -        | 22,277         | 21,960         |
|                                  | <u>125,128</u> | <u>19,094</u> | <u>-</u> | <u>144,222</u> | <u>109,129</u> |

## 5 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. Ministers' 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) £39,856

|                                         | 2025<br>£    | 2024<br>£  |
|-----------------------------------------|--------------|------------|
| <b>6. Collections for Third Parties</b> |              |            |
| Christian Aid                           | 1,136        | 364        |
| Glasgow Street Pastors                  | 177          | 163        |
| St Margaret of Scotland Hospice         | 108          | -          |
| Erskine Hospital                        | -            | 84         |
|                                         | <u>1,421</u> | <u>611</u> |

## 7 Accounting Policies

- a. The Accounts are prepared on a cash basis
- b. Heritable properties are not recorded in the Accounts. The title deeds are held by The Church of Scotland General Trustees.

|                                                         |                  |
|---------------------------------------------------------|------------------|
|                                                         | £                |
| Faifley Church & Halls (Independently valued June 2008) | 2,100,000        |
| Faifley Manse (Independently valued June 2008)          | <u>320,000</u>   |
|                                                         | <u>2,420,000</u> |

The buildings in Duntocher which consist of the Church, Hall, Session House and Manse have not been independently valued therefore no value can be stated.

**APPENDIX**

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

|                                 | <b>2025</b>   | <b>2024</b>   |
|---------------------------------|---------------|---------------|
|                                 | <b>£</b>      | <b>£</b>      |
| <b><u>REVENUE ACCOUNT</u></b>   |               |               |
| Credit balance at 31 December   | <u>24,517</u> | <u>23,488</u> |
| <b><u>TEMPORARY ACCOUNT</u></b> |               |               |
| Debit Balance at 31 December    | <u>3,135</u>  | <u>-</u>      |