EAST KILBRIDE WEST KIRK AND STEWARTFIELD
(FORMERLY EAST KILBRIDE WEST KIRK)

ACCRUED (2016 SORP COMPLIANT) ACCOUNTS

CONGREGATION NO 171190(FORMERLY 171108)

SCOTTISH CHARITY NO: SC000250

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31ST DECEMBER 2025

The Trustees present the annual report and accounts for the East Kilbride West Kirk for the year ended 31st December 2025.

Reference and Administrative Information

Charity Name:	East Kilbride West Kirk Church of Scotland
Charity Address	44 Kittoch Street, The Village, East Kilbride, G74 4JW
Charity Registration No:	SC000250
Congregation Reference No:	171108
Contact Address:	179 Baird Hill Murray East Kilbride G75 0EQ

Trustees

Kirk Session members – Bruce Arthur, Diane Ashwood, Lillian Baillie, Irene Chalmers, Laura Fleming, William Fleming, Alex Fraser, Marilyn Fraser, Jennifer Gailey, David Kendall, Mahboob Masih, Allan Thomson, Margery Tordzro, Karen Watson, Lesley Frood, Marion Elder and Amy Steel.

Principal Office-bearers

Minister	Mr Mahboob Masih
Session Clerk	Mrs Laura Fleming
Church Treasurer	Mrs Irene Chalmers

Independent Examiner

Mrs Cathy Lee
13 Westport
Hairmyres
East Kilbride
G75 8QR

Bankers

Virgin Money
145-147 Queen Street
Glasgow
G1 3BJ

Trustees' Annual Report
Year ended 31st December 2025

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC000250 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

All elders apart from 1 have completed the Safeguarding Training.

Organisational Structure

The Kirk Session is chaired by the Minister and meets up to eight times a year.
Certain responsibilities are delegated to various teams under the heading of Worship, Pastoral Care, Property, Finance and Safeguarding.
The Kirk Session is ultimately responsible for the spiritual affairs of the Church.

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.

We encourage our members to support a local foodbank, Loaves and Fishes. In 2025 we continued to collect items of food and household goods. We actively encouraged our members to donate to Loaves and Fishes for their Christmas appeal. We were also able to support the Blytheswood Care Christmas Shoebox Appeal.

We hosted a lunch to celebrate Harvest Thanksgiving and a Christmas Afternoon Tea for Church funds.

At Eastertime and Christmas we presented our members with a small gift as they left the service.

Over the course of a week there is a programme which includes, Tuesday Coffee and Chat, Crafts and Hobbies and The Hub Community Café.

The Church buildings are also widely used by community groups which include U3A Language Groups, Rainbows, Brownies, Guides, Stagecoach Drama School, Alcoholics Anonymous groups, CA, line dancing groups and a cheerleading group.

Our website is regularly updated with relevant information,**www.ek.westkirk.org.uk.** Our 2 Church Facebook pages are invaluable for keeping our members in touch.

Chaplaincy

Our minister is part of the school chaplaincy team for Kirktonholme Primary and East Milton Primary School. He leads school assemblies and assists the other chaplaincy team members. It was pleasing for him to get involved in leading the school assemblies on the topics given by the schools. He hopes to continue to foster closer relationships with school administrations and children.

Our minister and a team of volunteers joined volunteers from East Mains Baptist Church to organize 'Christmas Unwrapped' for a local primary schools, Kirktonholme Primary and Halfmerke Primary. Over fifty primary school children attended the programme to explore the real meaning of Christmas. The children thoroughly enjoyed the programme. The feedback from both the teachers and the parents who accompanied the children was very positive. Through such programmes, we have built excellent working relationships with this primary school.

Prayer Meeting

Our minister has been leading a focused prayer meeting at the end of the morning service on the third Sunday of the month. This prayer time focuses on praying for the community, the wider church, and for national issues.

Learning Together Group

We continue to hold a Learning Together Group, where a faithful group of people meet to study the Bible in depth. This year, we discussed Micah and the book of 'Spiritual Gifts'. The members highly value the studies and have experienced spiritual growth, which is very encouraging. These studies are challenging at times but also stimulating. The study group is an informal time for discipleship, engagement, and deeper fellowship.

Mission Opportunities

Our minister had the opportunity to preach and teach in Pakistan. He led a course, 'The Signs in the Gospel of John' at FGA Bible Seminary and teaching seminars across the country. In addition, he was invited by various congregations from different denominations to preach and teach. He found these opportunities enriching, rewarding, and fruitful engagement in a broader church mission.

Our membership at the start of 2025 was 202 and at the end of 2025 it was 196 due to deaths of members and movement elsewhere.

Risk Management

At East Kilbride West Kirk, the biggest challenge we face is our ageing congregation and the effect that has on our giving, as our members may face a possible reduction in income due to retirement or changes in personal circumstances which means that they can no longer contribute at the current levels.

To combat this at East Kilbride West Kirk we encourage members where applicable to sign up to the Gift Aid Scheme in order to maximise their giving. We also regularly ask that members review their giving.

Financial information is also regularly given to the Congregation by way of our weekly online newsletter to ensure that it is kept informed of the current financial position of the Church.

We will continue to monitor the level of giving and will take any action required to combat any shortfall in the future.

Stewardship

In past years our Church has engaged in Stewardship campaigns which have been a great deal of hard work for very little reward. Our congregation now comprises of mainly elderly members who are unable to participate in an active stewardship campaign.

Stewardship in our Church is carried out through prudent management of our finances.

Financial Review

The following comments/analysis is based on our General Income.

Our total income for 2025 was £65,317(2024-£66,746) and our total expenditure was £73,319 (2024 – £69,091).

Our main source of income is through voluntary contributions from the Congregation which is made up of Open Plate, Standing Order and Weekly Freewill Offerings - this totalled £24,025 (2024 - £25,641). Those giving by standing order has increased to 33.

Trustees donations totalled £6.125.

This year we reclaimed tax on Gift Aid. This totalled £5,291 down by just over 2%. Those giving by Gift Aid is 21. We do however continue to promote this scheme.

Another great source of income is through the continued letting of our halls which has raised £22,195 (2024 - £22,503) a decrease of just over 1%.

With regards to expenditure, we reviewed this continually throughout the year to keep costs to a minimum and only carry out emergency and essential repairs/costs.

With regards to our Ministry and Mission Contributions we choose to pay this by 10 monthly instalments commencing in February 2025, with the final payment paid in November 2025, we were able to meet our full obligation on time.

Our Church roof continues to give us cause for concern we continue to monitor its condition.

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 four month's expenditure including designated funds. At the year end the Church held unrestricted funds of £110,110. We are mindful that our Church roof is in urgent need of repair/replacement and are holding the remaining balance for this purpose.

Investment Policy and Performance

During the year there was an unrealised loss in the value of the investments of £1,762.

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

L Fleming
Session Clerk

Date...12th April 2026..........

Laura Fleming

Fully Accrued (SORP Complaint) Accounts

Independent Examiner's Report to the Trustees of East Kilbride West Kirk and Stewartfield Church of Scotland.

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The Charity 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) (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 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 8 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 account to be reached.

Name: Catherine Lee

Professional Qualification/Professional Body: Certified Public Accountant

Address: 13 Westport, Hairmyres, East Kilbride, G75 8QR

Date 13/04/2026

Statement of Financial Activities
for the year ended 31st December 2025

	Note	2025 Unrestricted Funds	2025 Restricted Funds	2025 Endowment Funds	2025 Total	2024
Incoming Resources						
Income resources from generated funds						
Donations and Legacies	1	35257	0	0	35257	35527
Income from charitable activities	2	2293	0	0	2293	2834
Income from other trading activities	3	24786	0	0	24786	22503
Investment income	4	2981	0	0	2981	3444
Total Incoming Resources		65317	0	0	65317	64308
Resouces Expended	5					
Costs of generating funds		0	0	0	0	0
Charitable activities		73219	0	0	73219	66746
Goverance Costs		100	0	0	100	100
Total Resources Expended		73319	0	0	73319	66846
Net incoming / outgoing resources before transfers		-8002	0	0	-8002	-2538
Transfers between funds			0	0	0	0
Net incoming / outgoing resources before other recognised gains and losses		-8002	0	0	-8002	-2538
Gain / Loss on revaluation of investments		1762	0	0	1762	1938
Net movements in funds		-6240	0	0	-6240	-600
Total funds brought forward		116350	0	0	116350	116950
Total funds carried forward		110110	0	0	110110	116350

Balance Sheet
as at 31st December 2025

		Note		2025		2024
Fixed Assets						
	Tangible Fixed Assets	8		0		0
	Investments	9		24237		22476
				24237		22476
Current Assets						
	Debtors	10	1266		859	
	Bank & Cash		84607		93015	
			85873		93874	
Creditors						
	Falling due within one year	11	0		0	
Net Current Assets				85873		93874
Net Assets				110110		116350
Unrestricted Funds		13				
	General Funds		110110		116350	
	Designated Funds		0		0	
			110110		116350	
	Restricted Funds	13	0		0	
	Endowment Funds	13	0		0	
			0		0	
	Total Funds			110110		116350

The accounts were approved by thr Kirk Session on
For and on behalf of the Kirk Session

Laura Fleming	Session Clerk
Irene chalmers	Treasurer
12th April 2026	Date of Approval

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation
The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Charites and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Funds
Funds are classified as either restricted or unrestricted funds, defined as follows.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for t for the purpose defined in accordance with the objects of the charity.
Unrestricted funds are expendable at the discretion of the trustees in furtr in furtherance of the objects of the charity
If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities
Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) and general volunteer time of congregation members is not recognised.
On receipt, donated professional services and donated facilities are recognised on the basis of value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable
Interest on funds held on deposit is included when receivable and the amount can be measure reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

Fixed Assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse which are vested in perpetuity in the Minister and Kirk Session and their heirs and successors in office. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £5000, having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives: Fuehold buildings 50 years.

Investments
Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and marke market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation
West Kirk is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Notes forming part of the financial statements for the year ended 31st December 2025

Incoming Resources	2025 Unresricted Funds	2025 Resricted Funds	2025 Endowment Funds	2025 Total Funds	2024 Unresricted Funds	2024 Resricted Funds	2024 Endowment Funds	2024 Total Funds
1.Donations and Legacies								
Offerings	24024	0	0	24024	25640	0	0	25640
Tax Recovered on Gift Aid	5291	0	0	5291	5411	0	0	5411
Legacies	0	0	0	0	0	0	0	0
Contributions from Congregational Organisations	800	0	0	800	1796	0	0	1796
Grants	500	0	0	500		0	0	0
Other	4642	0	0	4642	2680	0	0	2680
	35257	0	0	35257	35527	0	0	35527
2. Inome *from Charitable Activities*								
Weddings and Funerals	1020	0	0	1020	675	0	0	675
Coffee Mornings Ect	1253	0	0	1253	1233	0	0	1233
Other (Books & Smarties)	20	0	0	20	926	0	0	926
	2293	0	0	2293	2834	0	0	2834
3. Activities from Other Trading Activities								
Use of Premises	22195	0	0	22195	22503	0	0	22503
Other - Hub & Craft	2591	0	0	2591	0	0	0	0
	24786	0	0	24786	22503	0	0	22503
4. Investment Income								
Deposit Interest	391	0	0	391	3201	125	0	3326
Dividends Received	2590	0	0	2590	243	0	0	243
Bank Interest	0	0	0	0	0	0	0	0
	2981	0	0	2981	3444	125	0	3569
Total Incoming Resources	65317	0	0	65317	64308	125	0	64433

Notes forming part of the financial statements
for the year ended 31st December 2025

5. Analysis of Resources Expended

	2025				2024			
	Unresricted Funds	Resricted Funds	Endowment Funds	Total Funds	Unresricted Funds	Resricted Funds	Endowment Funds	Total Funds
Costs of Generating Funds								
Investment Managers Fee	0	0	0	0	0	0	0	0
Offering Envelopes	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
Charitable Activities								
Ministries & Mission Allocation	29337	0	0	29337	25992	0	0	25992
Presbytery Dues	859	0	0	859	761	0	0	761
Pulpit Supply	0	0	0	0	0	0	0	0
Office Expenses	1065	0	0	1065	1246	0	0	1246
Organ & Misic Licences	732	0	0	732	720	0	0	720
Donations	0	0	0	0	0	0	0	0
Retiral Offerings	0	0	0	0	0	0	0	0
Ministers Expenses	4296	0	0	4296	4411	0	0	4411
Fabric, Repairs & Maintenance	15835	0	0	15835	13704	0	0	13704
Other Building Costs	18452	0	0	18452	19287	0	0	19287
Other Expenses	2643	0	0	2643	625	0	0	625
Transfers Between Accounts	0			0				
	73219	0	0	73219	66746	0	0	66746
Goverance Costs								
Independent Examiner's Fee	100	0	0	100	100	0	0	100
	100	0	0	100	100	0	0	100
Total Resources Expended	73319	0	0	73319	66846	0	0	66846

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Notes forming part of the financial statements for the year ended 31st December 2025

6. Staff Costs and Numbers

	2025	2024
	£	£
Salaries and Wages	0	0
Social Security Costs	0	0
Total	0	0

The average number of employees during the year, calculated on the basis of a head count.

	2026	2025
	Number	Number
Ministerial Support	0	0
Administration	0	0
Music Staff	0	0
Premises Maintenance	0	0
	0	0

NB. No saff are employed on a permanent basis therefore there are no staff costs.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension, 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 £32433. The maximum stipend (in the 5th and subsequent years) £39856.

7. Trustee Renumeration and Related Party Transactions

During the year one Trustee received expenses totalling £4,296

No renumeration was paid to any Trustee during the year and no Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Mahboob Masih	£3,676	Council Tax
	£620	Travel Expenses

Trustee donations during the year totalled £6,125

Notes forming part of the financial statements for the year ended 31st December 2025

8. Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost			
At 1st January 2025	0	0	0
Additions	0	0	0
Disposals	0	0	0
At 31st December 2025	0	0	0
Accumulated Depreciation			
At 1st January 2025	0	0	0
Charge for Year	0	0	0
Eliminated on Disposals	0	0	0
At 31st December 2025	0	0	0
Net Book Value			
At 31st December 2024	0	0	0
At 31st December 2025	0	0	0

9. Investments

	2025	2024
	£	£
Market value at 31st December 2024	22476	20538
Unrealised gain (loss) on investments	1761	1938
Market value at 31st December 2025	24237	22476
Investments at cost	14630	14630

The following investments are held:

Church of Scotland Growth Fund (Session)	7500
Church of Scotland Growth Fund (Contingency)	7130

10. Debtors

	2025	2024
	£	£
Gift Aid Refund Due	816	859
Other	450	0
	1266	859

11. Creditors

	2025	2024
	£	£
Accruals	0	0
Other	0	0
	0	0

Notes forming part of the financial statements for the year ended 31st December 2025

12. Analysis of Net Assets Among Funds

	2025					2024
	General	Designated	Restricted	Endowment	Total	
Fixed Assets	0	0	0	0	0	0
Investments	24237	0	0	0	24237	22476
Current Assets	85873	0	0	0	85873	93874
Current Liabilities	0	0	0	0	0	0
	110110	0	0	0	110110	116350

13. Movement of Funds

	At 1/1/25	Incoming Resources	Outgoing Resources	Transfers	Gain / Loss Revaluation	At 31/12/25
Endowment Funds	0	0	0	0	0	0
	0	0	0	0	0	0
Restricted Funds	0	0	0	0	0	0
	0	0	0	0	0	0
Unrestricted Funds						
General Fund	35291	61591	71414	-863	0	24605
Session Fund	21730	635	80	0	902	23187
Contingency Fund	10974	0	0	0	860	11834
Congregational Fund	47830	0	0	0	0	47830
Organ Fund	525	0	525	0	0	0
Craft Club Fund	0	2192	1271	209	0	1130
Hub Fund	0	899	29	654	0	1524
	116350	65317	73319	0	1762	110110

14. Collections for Third Parties

	2025	2024
Poppy Scotland		180
Erskine Hospital	155	
Kilbryde Hospice (Craft Club)	40	
Dementia Carers (Craft Club)	150	
Lanarkshire Cancer Care Trust (Craft Club)	150	
	495	180

15. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.