THE CHURCH OF SCOTLAND
ELDERSLIE and LINWOOD PARISH CHURCH

Congregation No. 140799
Scottish Charity No. SC015701

Elderslie and Linwood
Parish Church



Trustees Report
and
Financial Statement
2025

Elderslie and Linwood Parish Church
Notes to the Financial Statement
Year ended 31 December 2025

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 financial statements 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 Accounting and Reporting by Charities (issued February 2005). Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006(as amended).

Fund accounting

Funds are classified as either restricted or unrestricted funds as follows.
Restricted funds are funds subject to specific requirements as to their use which may 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 is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.
Unrestricted funds are expendable at the discretion of the trustees 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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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 the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.
On receipt, donated professional services and donated facilities are recognised on the basis of the 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 the receipt.

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, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. 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 £5,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

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 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.

As far as an investment policy is concerned there is none in place and if the need were to arise each case is determined on its merits.

Taxation

Elderslie and Linwood Parish Church 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.

Elderslie and Linwood Parish Church
Notes to the Financial Statements
for the year ended 31 December 2025

	UNRESTRICTED General Fund	UNRESTRICTED Legacy & Special ts Projects	RESTRICTEI Church & Mansec Fabric	ENDOWMI R. P. Douglas	RESTRICTEI Flower	RESTRICTE Mens Clu Sunday School	RESTRICTED Walkr Walker & Ritchie	Rev D Ramsey	Mr D Wilson	Benevoler	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£
1 Donations and Legacies												
Offerings	69,541										69541	57488
Tax recovered on Gift Aid	14338		728								15066	11780
Grant											0	0
Contributions from Congregational	610										610	700
Otganisations & Funds Transferred											0	0
Legacy											0	0
Endowment Income	5609										5609	1343
Other - mission and Renewal	425										425	425
Donations			6983		234						7217	46
	90524		7711	0	234	0	0	0	0	0	98468	71782
2 Income from charitable activities												
Use of Premises	10793										10793	6526
Sale of Equipment											0	60
Grant											0	
Fundraising Events	235										235	177
Weddings, Baptisms & Funerals	180										180	790
Tea & Coffee Break	1216										1216	466
Stipend Endowment from Church											0	
of Scotland											0	0
	12424	0	0	0	0	0	0	0	0	0	12424	8019
3 Income from trading activities												
	0	0	0	0	0	0	0	0	0	0	0	0

Elderslie and Linood Parish Church
Notes to the Financial Statements
for the year ended 31 December 2025

	UNRESTRICTED General Fund	UNRESTRICTED Legacy & Specialts Projects	RESTRI Church & Manse Fabric	ENDOW R. P. Douglas	RESTRI Flower	RESTRI Mens C Sunday School	RESTRICTED Walker Walsh & Ritchie	Rev D Ramsey	Mr D Wilson	Benevo	Total 2025	Total 2024
4 Investment Income												
	£	£	£	£	£	£	£	£	£	£	£	£
Income from Investments	1598	190		677					1678		4143	4300
Bank Interest	57										57	44
Gain on sale of Investments		-276									-276	
	1655	-86	0	677		0			1678		3924	4344
5 Other Income												
Receipt from Genearal Trustees											0	0
	0	0 0	0			0	0	0	0	0	0	0
6 Analsis of Resources Expended												
Cost of Genrating Funds												0
Offering Envelopes	332										332	332
	332										332	332
Charitable Activities												
Ministries and Mission Contribution	62657										62657	46876
(Allocatior											0	
Minister's Travelling Expenses	1540										1540	1895
Pulpit Supply											0	0
Other Salary Costs	8213										8213	7925
Cleaning Contractor	6558										6558	5697
Presbytery Dues	1045										1045	774
Organ Supply and Maintenance	654										654	398
Heating & Lighting	15630										15630	10013
Insurances	5096										5096	3503
Council Tax - Manse	3344										3344	3098
Propery Maintenance			14644								14644	11475
Telephone (Church f	1970										1970	1582
Printing and Stationery	1346										1346	2214
Sundry Expenses	769				76						845	1127
Website									2976		2976	0
Transport from L Inwood									4539		4539	0
Disbursement of Income				55					900		955	2567
	108822	0	14644	55	76	0	0	0	8415	0	132012	99144
	109154	0	14644	55	76	0	0	0	8415	0	132344	99476

Notes to the Financial Statements
for the year ended 31 December 2025

7. Salary costs and Numbers

	2025	2024
Salaries	8178	7935
Social Security costs	£35	
	£8,213	£7,935

Ministerial Support	1	1
Music Staff	1	1
Secretarial Staff	1	1
	3	3

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costt of all employers contributions for National Insurance, pensions and housing and loan fund. Ministers stipends are paid in accordance with the national stipend scale, which is related years of service. For the year under review the minimum stipend was £31,462 and the maximum stipend is£38,884 for the 5 th and subsequent years '

8. Trustees Remuneration and related Party Transactions
Payments to Trustees during the year as follows:-
Mrs, N. Black is employed as the church secretary was paid £2862.
Rev. G.G. Fletcher was paid travelling expenses of £1,540 . Payment was also made for of £3,344 for the manse council tax, and £ 781 for the manse telephone.,
The total income relating to Trustees was £25,187.

9. Tangible Fixed Asstes
At the Balance Sheet there is is one Fixed Asset the detached hall heating system costing £7701.80, fully written off.

10. Investments

	Market V at 31.12.2	Cost/ Valt / at 31.12.2025
	£	£
Church of Scotland - 1128 Units Income Fund - R.P. Douglas Bequest	12848	8741
Church of Scotland - 11838 Units Growtg Fund - General Purposes	81445	33918
	0	
Church of Scotland- 3797 Units Income Fund- Mr. D. Wilson's Beqiest	31858	29576
	126151	72235

	2025	2024
Market Value at 31 December 2024	131697	123694
Sales	12476	0
	119221	123694
Purchases		
	119221	123694
Unreali Gains .(Losses)	6930	8003
Market Value at 31 December 2025	126151	131697

11. Debtors

	2025	2024
Gift Aid Refund Due	7958	5924
Prepaymens	8972	1092
Other Debtors	20	42
	16950	7058

12. Creditors

	2025	2024
Accruals	6222	3229
Other Creditors	947	140
	7169	3369

13. Allocation of Net Among Funds

	Unrestricted General	nrestricted Legacy/Special	Restricted Projects	Endowment	Total
	£	£	£	£	£
Tangible Fixed Assets			0		0
Investments	81445		0 31,858	12848	126,151
Current Assets ???	-74229	50779	0 48153	702	25,405
Current Liabilities	-7169				-7,169
Net Assets at 31st December 2025	47		-0 80,010	13,550	144,387

14, Volunteers

In common with all congreg Church of Scotland the congregation benefits from the contributions made by 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.

15. Movement of Funds

	As at 1st Jan-25	1st Jan : Incoming ex Linwi Resources	Outgoing Resourc	Transfers		Gain/(lc on reval of Investments	As at 31st Dec-25	
Endowment Funds								
R P Douglas Lgac	12761		677	-55	-622	88	12849	
Rev. D Ramsay Le	301						301	
Walker, Walsh an	400						400	13550
Restricted Funds								
Church & Manse F	11455	679	7711	-14644	11000		16202	
Flower	747		234	-76			905	
Benevolent	818						818	
Mr. D Wilson	66224		1678	-8415		923	60410	
Mens Club/Sunda	1600				77		1677	80012
Unrestricted Funds								
General	-20140	2277	104603	-109154	-6455	5919	-22949	47
Reserve	22996						22996	
Legacy	54818		-86		-4000	0	50732	
Special Projects	47					0	47	50779
	152027	2956	114817	-132344	0	6930	144387	144387

Purpose of Endowment Funds

R. P. Dougla fund income is for the use of certain of the Church's organisations and the Church.
Rev. D. Ramsay fund income is for prizes for the Sunday School.
Walker, Welsh and Ritchie fund income is for the Benevolent fund.
Church and Manse Fabric fund deals with all property and grounds upkeep and maintenance.
Flower fund deals with matters concrning the suppply of flowerfor use in the church.
Benevolent fund is used for distributions to anyone or organisation, normally in the local area whom thr Kirk Session mat decide is worthy of support.
Mr. D. Wilson fund is, if possible, to be used for the benefit of the poor amd sick in Johnone and Elderskie in his memory.

16.Collections for Third Parties (not included in SOFA)

	2025	2024
	£	£
Armistice Sunday	173	261
Christain Aid		
Harvest - Renfrewshire Foodbank	427	360
Harvest - Sightsavers		
Christmas Eve - Glasgow City Mission	370	325
Christmas Eve - Accird Hospice		
	970	946

These collections were received and distributed during of the accounts.

Elderslie and Linwood Parish Church

Notes to the Financial Statements for the year ended 31 December 2025

APPENDIX	2025 £
Consolidated Fabric Fund	
CAPITAL ACCOUNT	103858
Market value of balances at 31 December	103858
REVENUE ACCOUNT	
Credit Balance held at 31 December	18373
TEMPORARY ACCOUNT	
Credit balance at 31 December	0
EXPENDAABLE	
Credit balance at 31 December	0
Market value of balances at 31 December	0

Elderslie and Linwood Parish Church

Trustees' Report and Financial Statements

For the year ended 31 December 2025

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Elderslie and Linwood Parish Church
Trustees' Annual Report
Year ended 31 December 2025

The trustees present their annual report and financial statements for Elderslie and Linwood Parish Church for the year ended 31 December 2025 The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the accounts and comply with the General Assembly Regulations for Congregational Finance, 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16th July 2014.

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 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.

Within Elderslie and Linwood Parish Church services of worship are held each Sunday at 11.00 and also on a Wednesday morning as a Local Mission Church in Linwood Baptist Church. Our music on Sundays is led by the church organist. The Church has a Sunday School (JaM Group), Guild, Country Dance Class, Drama Group, Monday Club, Toddlers Group, Girls' Brigade and Boys' Brigade. These groups are also open to members of the community who need not have church connections.

Our premises are used every week by the local Alcoholics Anonymous groups, Children's Drama Group, Action for Children and a Yoga Group. On occasions our premises are used to hold local community events eg family evenings, ceilidh and children's birthday parties.

Achievements and Performance 2025

After the successful work carried out between the Kirk Sessions and Congregations of Elderslie Kirk and Linwood Parish Church the Draft Basis of Union was agreed and the new congregation of Elderslie and Linwood Parish Church was formed on the 1st of January 2025 with the Service of Union being held on Tuesday 28th January 2025.
The mission of Elderslie and Linwood Parish Church is to serve the communities of Elderslie and Linwood primarily through worship, and provide a connection to a variety of organisations connected to our church for individuals of different age groups to be involved.

During 2025, the minister conducted 14 funerals, 3 baptisms (1 adult baptism). The minister has continued to serve as chaplain to Wallace Primary School taking part in assemblies and other school events.
As we move into 2026, we will continue to develop the work of the congregation, as we look to serve the communities of both Elderslie and Linwood.

Financial Review

2025, was the first year as a united church, Elderslie and Linwood Parish Church, and we were able to use the Linwood Fabric Fund held in Edinburgh to pay for a new roof on the sanctuary and the repair of the bells. The fund still has over £100,000 in it. Due to the increased energy costs our bills increased by approximately 50% equating to £5,000 extra within the year.
The church's organisations continue to flourish, both financially and in numbers attending.

Structure, Governance and Management

The congregation is a registered charity, SC015701, and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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. Kirk Session members are involved in and have the skills and commitment to contribute to the management affairs of the Church. The Kirk Session meet at least six times during the year and are responsible for spiritual and temporal affairs.

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

Risk Management

The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The Trustees consider insufficient income to meet expenses is a risk, given the current economic climate, but believe the procedure of monthly meetings to discuss the financial position helps mitigate that risk by ensuring expenditure is held in check.

Reserves Policy

There is no fixed policy in respect of reserves, but at 31st December 2025 the church held :
Unrestricted funds of £50,826
Restricted funds of £80,011
Endowment funds of £13,550
Having these reserves enables the church to meet some unexpected demands on its finances, but it is hoped that normal annual running expenses will be met from annual income.

Elderslie and Linwood Parish Church
Trustees' Annual Report (cont'd)
Year ended 31 December 2025

Reference and Administration Information

Trustees
The trustees who served throughout the period are detailed below :
The Kirk Session

Moderator	-	Rev G. Gray Fletcher, BSc. BD.
Session Clerk	-	Elizabeth Johnston
Treasurer	-	R. W. Love

Principal Office

284 Main Road, Elderslie, PA5 9EF

Elders

Shiela Bennie	Norah Black	David Bruce	Fiona Cameron
Marion Dolan	Joan Doyle	Hugh Duff	Elizabeth Johnston
Andrew Lindsay	Jacqueline Lindsay	Robin Love	Sheena MacLeod
Kenneth Naismith	Fiona Niro	Tom Renton	Nadia Robertson
Sandy Ross	Geraldine Rowan	Jim Shedden	Elaine Smith
Jim Thomson	Anne Turner	Hazel Vaughan	Glenn Warren
Janette Watt	Carol Wilkie		

Associate Members

Maimie Black	Andrew Ewing	Elizabeth Forrest	May McKean
Ian Montgomery			

Emeritus

John Copland	Alistair Miller	Andrew Ross	Irene Thom

Independent Examiner
A. A. Hutton
Chartered Accountant
25 Glamis Avenue
Renfrewshire
PA5 9NR

Bank
Bank of Scotland, 56 High Street, Johnstone, PA5 8AL

Trustees Responsibilities in relation to the Financial Statements

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).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently
- observe the methods and principles in the 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
- 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 that 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, the Charities Accounts (Scotland) Regulations 2006 (as amended). and the provisions of the charity's constitution. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.
Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf.

Mrs. E. Johnston
Session Clerk
Date:

Elizabeth Johnston
16-08-26

Elderslie and Linwood Parish Church
Independent Examiner's Report to the Trustees of Elderslie and Linwood Parish church

I report on the accounts of the charity for the year to 31st December 2025.

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) (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(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.

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 Regulations, and
   - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations(as amended) have not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. A. Hutton
Professional Qualification: Member of the Institute of Chartered Accountants of Scotland.
Address: 25 Glamis Avenue
Elderslie
PA5 9NR

Signed: _____ Date 7/08/26.

Elderslie and Linwood Parish Church
Statement of Financial activities
Year ended 31 December 2025

	Note	Unrestricted Funds General	Unrestricted Funds Legacy & Special Projects		Restricted Funds	Endowment Funds	2025	2024
		£	£		£	£	£	
Incoming Resources								
Incoming resoutces from generated funds								
Donations and Legacies	1	90524	0		7945		98469	71783
Income from charitable activities	2	12424					12424	8019
Income from trading activites	3							
Investment income	4	1655	-86		1678	677	3924	4344
Other i\ncome	5		0		0		0	
							0	
Total Incoming resources		104603	-86		9623	677	114817	84146
Resources Expended								
Costs of generating funds	6	332					332	332
Charitable activities	7	108822			23135	55	132012	99144
Total Resources Expended		109154	0		23135	55	132344	99476
Net incoming/outgoing resources before transfers		-4551	-86		-13512	622	-17527	-15330
Transfer between funds		-6455	-4000		11077	-622	0	0
Net incoming/outgoing resources before other recognised gains or losses		-11006	-4086	0	-2435	0	-17527	-15330
Gain(Loss) on revaluation of investments		5919	0		923	88	6930	8003
Net movement in funds		-5087	-4086		-1512	88	-10597	-7327
Funds transferred from Linwood at 1st January 2025		2277			679		2956	
Total funds brought forward		2857	54865		80844	13462	152028	159354
Total funds carried forward		47	50779		80011	13550	144387	152028

Elderslie and Linwood Parish Church
Balance Sheet
As at 31 December 2025

			2025 £		2024
	Fixed Assets		0		1925
	Investments	10	126151		131697
			126151		133622
Current Assets					
	Debtors	11	16950	7058	
	Bank and Cash		8455	14717	
			25405	21775	
Creditors					
	Failling due within one year	12	7169	3369	
			18236		18406
			144387		152028
Net Assets					
Unrestricted Funds		13			
	General Funds		47		2857
	Legacy/Special Projects Fund		50779		54865
			50826		57722
Restricted Funds		13	80011		80844
Endowment Funds		13	13550		13462
			144387		152028
Total Funds					

The Accounts have been approved by the Trustsees (Kirk Session) on Jur

For and on behalf of the Trustees

Treasurer
R. W. Love

Mrs. E. Johnston
Session Clerk