

**Jordanhill Parish Church of Scotland, Glasgow**

**TRUSTEES' REPORT AND CONGREGATIONAL ACCOUNTS  
YEAR ENDED 31 DECEMBER 2025**

**Congregation No: 160954**

**Scottish Charity No: SC015683**

## **Trustees' Report**

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

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 12 and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 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 effective from 1 January 2019.

### **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 of every parish in Scotland through a territorial ministry. It cooperates with other churches in various ecumenical bodies in Scotland and beyond.

The principal service of worship in Jordanhill Parish Church is held at 10 a.m. on each Sunday. A midweek service is held each Wednesday morning from September to June. The Sacrament of Holy Communion is celebrated at the principal service of worship on the third Sunday of January, March and June and the last Sunday of October. In addition, Holy Communion is celebrated at major Christian festivals, such as Christmas, Holy Week and Easter.

Ecumenical services involving other local congregations from the Church of Scotland, Roman Catholic Church and Scottish Episcopal Church are held at various Christian festivals, including Advent, Christmas, Lent, Holy Week, Easter and Pentecost. The Maundy Thursday service is shared with All Saints Episcopal Church and alternates between the two churches. The Jordanhill Liturgical Choir, an ecumenical choir led by our Director of Music, plays a significant part in these services and attracts up to 20 members from various denominations. There are joint services held from time to time with our neighbouring churches Broomhill Hyndland Parish Church and Blawarthill Parish Church linked with St Columba Gaelic Church.

As part of maintaining positive community links within the parish, Jordanhill Parish Church continues to enjoy close links with Jordanhill School through chaplaincy work carried out by the minister and pupils' attendance at the church Wednesday Cafe. As a parish church, the congregation strives to provide the ordinances of religion to all within the parish who ask for them. The minister is available to conduct wedding and funeral services and is pleased to engage with parents seeking a service of baptism or blessing for their child.

The congregation employs an office administrator to ensure administrative efficiency; a part-time church officer for hall security and assistance on Sunday mornings; and a Director of Music, who leads the choirs and is responsible for the development of music generally within the church.

## **Trustees' Report (contd.)**

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

#### **Achievements and Performance**

The mainstay of our congregation is the worship of God and sharing the Good News of Jesus Christ, chiefly through worship and outreach. Sunday and midweek worship has continued with its wide variety of music and exploration of the hymnbook and much of the preaching focused on the Gospel of Luke. The Director of Music, Tiffany Vong, continues to encourage the musical life of the congregation and direction of the three choirs. This year included a taster conference to explore the new church supplementary hymnbook, *God Welcomes All*. The afternoon event was well attended by many congregations and led by Tiffany Vong, accompanied by Christopher Nickol from New Kilpatrick Parish Church. The 2025 musical concert programme brought a wide variety of accomplished musicians to perform for an appreciative audience. The concerts continue to provide outreach to the wider community. Holy Week evening services were ably led by members of the congregation and a joint service on Maundy Thursday with All Saints Scottish Episcopal Church was led by the minister and accompanied by the Jordanhill Liturgical Choir. The handbell ringers participated in a wide-ranging programme, taking part in church concerts, Sunday services and Christmas worship, and continue to be a valuable part of church life. We welcomed several new attenders at worship and it was a delight to celebrate a baptism and two weddings.

The Kirk Session maintains the life of the congregation through its various committees. We are grateful to dedicated conveners and the willingness of members to volunteer. We have noticed, along with many other churches, the increasing average age of office bearers and are mindful of the effect this can have on all that we can do as a congregation. Another factor in common with other churches is the sad decline in the number of children attending our regular services. We are lucky to have a loyal band of Junior Church leaders who cater for those children who do still come. The church and community committee continues to arrange coffee mornings and other events to encourage the wider life of the congregation outwith Sunday worship, including a bus trip around Glasgow on a Glasgow Corporation bus. The Guild has maintained its regular meetings with a variety of speakers throughout the year. The pastoral care committee has continued to stay in touch with our elderly and housebound members. The property committee has not been idle with various projects being completed to maintain the church properties. Ongoing flooding in the basement is a concern but is due to be rectified in the coming year. There continues to be a healthy interest in renting the church halls from various groups and organisations.

The Kirk Session and congregation said goodbye to the office administrator, Catriona Wright and wished her well after several years in the office. After successful recruitment a new administrator was appointed, Elaine Mackell.

This year we were the placement training base for another two successful ministry discernment students, who have gone forward for national assessment. It remains a source of pride that we can be of service to the national church in this way and encourage those exploring a vocation in ministry.

We continue to have a strong connection with Jordanhill School. The minister leads several acts of religious observance in the school as part of the curriculum, participates in an outward bound week with Primary 7 at Abernethy outdoor centre and hosts three end of term church services for Primary and Secondary pupils. This relationship is valued by the school and church. We also welcomed the new Primary head teacher Heather Fuller. At the other end of the parish a warm welcome was extended to the new rector of The High School of Glasgow, Ms Antonia Berry, where the minister continues to be involved in regular morning assemblies throughout the year.

## **Trustees' Report (contd.)**

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

#### **Achievements and Performance (contd.)**

This year has witnessed the completion of the current stage of Presbytery Planning adjustment for Jordanhill Parish Church. In the first half of the year conversations continued among Jordanhill, Blawarthill and St Columba Gaelic churches. These conversations culminated in a voting process on a proposed triple linkage. After positive voting from all three congregations, on 25 September 2025 Blawarthill Parish Church, Jordanhill Parish Church and St Columba Gaelic Church were formally linked as one charge by the Presbytery of Glasgow. The service of linkage was led by the Moderator of the Presbytery of Glasgow, Rev George Mackay, our neighbouring minister at Broomhill Hyndland Parish Church. Rev Bruce Sinclair was inducted as minister of the charge. The immediate change for the Jordanhill congregation was a new Sunday service time of 10 a.m., allowing worship to take place for Blawarthill and St Columba at 11.30 a.m. in the Blawarthill church building.

#### **Financial Review**

The principal source of income during the year consisted of members' and adherents' contributions, amounting to £116,272, an increase of £7,106 on the figure in 2024. We lost some contributing members during the year. However, some others increased their regular contributions and we benefitted from an additional one-off contribution of £5,000 from one of our members. Hall lets continued to provide us with a significant level of income, amounting to £48,349.

Our Administrator retired during the year and her replacement was not appointed until the end of the year. This resulted in a reduction in our staff costs of about £6,000. On the other hand our energy costs continued to rise, by 32.5% compared with 2024. Overall our General Fund expenditure exceeded income by £1,009.

#### **Risk Management**

The principal risk facing the charity is the potential loss of hall let income following any damage to the church building which would render it unusable. Adequate insurance cover is in place to allow for such a loss.

#### **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, including designated funds, of approximately six months' expenditure. At the year end the congregation held unrestricted funds of £96,987 as detailed in Note 13. The congregation also held £478,114 of restricted funds which have been provided for the purposes specified in Note 13.

## Trustees' Report (contd.) Year ended 31 December 2025

### Structure, Governance and Management

The congregation is a registered charity, number SC015683, and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. It is administered under the Deed of Constitution (Unitary Form).

Members of the Kirk Session are the charity trustees. They are elders of the church and are chosen from those members of the church who are considered to have appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session is responsible for all affairs of the congregation. Conveners of various committees covering all aspects of the running of the church report to the Kirk Session, which meets at least six times per year.

### Reference and Administrative Information

#### Trustees

Those who served as trustees at any time from 1 January 2025 to 24 March 2026 (the date the Accounts were approved by the trustees) were as follows:

Jean Adair *	Malcolm Adair	Ian Anderson	Margaret Anderson
Iain Armstrong	Carol Arthur	Gordon Arthur	Lynda Barclay
Alison Brown	Margaret Burns	Alison Burnside	Ken Burnside
Doreen Campbell	Ruth Cantlay	Vivian Clement	John Crawford
Sandra Davison	Anne Fleming	Tommy Gemmill	Jenny Gillespie
Rachel Harris	Rita Henderson ****	Norma Hendry	Patricia Hunter
Fergus Kerr	Ian Lamb	Ken Macaldowie	Tove Macdonald ****
Jean Mackay **	Netta Mackay ***	Sarah Mackay	Mary Mann ****
Alison McKenna	Neil Mitchell	Robbie Mitchell	David Moir
Alan Murphy	John Oates	Gillian Robertson	Kath Roy
Bruce Sinclair	Moira Stewart		

*	Deceased 28 February 2025
**	Resigned 23 June 2025
***	Deceased 18 December 2025
****	Resigned 31 December 2025

**Trustees' Report (contd.)**  
**Year ended 31 December 2025**

**Reference and Administrative Information (contd.)**

**Principal Office-bearers**

Minister:	Rev Bruce Sinclair BA BD(Min)
Session Clerk:	Thomas W Gemmill
Treasurer:	Fergus Kerr

**Principal Office**

28 Woodend Drive  
Glasgow  
G13 1QT

Charity No. SC015683

**Independent Examiner**

Lindsay Campbell CA  
146 Southbrae Drive  
Glasgow  
G13 1TZ

**Bankers**

Bank of Scotland  
258/262 Dumbarton Road  
Glasgow  
G11 6TU

## **Trustees' Report (contd.) Year ended 31 December 2025**

### **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).

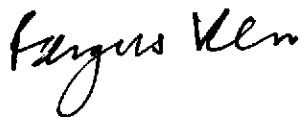
The charity trustees have decided to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and 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;
- 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 are sufficient to show and explain the charity's transactions and 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 (as amended). 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 any financial information on the congregation'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



**Fergus Kerr**

**Treasurer**

**24 March 2026**

**Independent Examiner's Report to the Trustees of Jordanhill Parish Church of Scotland,  
Glasgow  
Year ended 31 December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 18.

**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) (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 Accounts Regulations (as amended), 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, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Lindsay Campbell CA  
146 Southbrae Drive  
Glasgow  
G13 1TZ

31 March 2026

**Jordanhill Parish Church of Scotland, Glasgow**

**Statement of Financial Activities**

**Year ended 31 December 2025**


	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	1	140,727	312	141,039	144,228	264	144,492
Charitable activities	2	9,573	-	9,573	10,321	2,948	13,269
Other trading activities	3	48,501	-	48,501	50,573	-	50,573
Investments	4	3,739	-	3,739	4,513	-	4,513
<b>Total income</b>		<u>202,540</u>	<u>312</u>	<u>202,852</u>	<u>209,635</u>	<u>3,212</u>	<u>212,847</u>
<b>Expenditure on:</b>							
Raising funds	5	-	-	-	(58)	-	(58)
Charitable activities	5	(201,993)	(372)	(202,365)	(213,709)	(179)	(213,888)
<b>Total expenditure</b>		<u>(201,993)</u>	<u>(372)</u>	<u>(202,365)</u>	<u>(213,767)</u>	<u>(179)</u>	<u>(213,946)</u>
<b>Net income / expenditure</b>		<u>547</u>	<u>(60)</u>	<u>487</u>	<u>(4,132)</u>	<u>3,033</u>	<u>(1,099)</u>
Transfers between funds		-	-	-	2,948	(2,948)	-
<b>Net movement in funds</b>		<u>547</u>	<u>(60)</u>	<u>487</u>	<u>(1,184)</u>	<u>85</u>	<u>(1,099)</u>
<b>Reconciliation of funds:</b>							
Total funds brought forward		<u>96,440</u>	<u>478,174</u>	<u>574,614</u>	<u>97,624</u>	<u>478,089</u>	<u>575,713</u>
Total funds carried forward		<u>96,987</u>	<u>478,114</u>	<u>575,101</u>	<u>96,440</u>	<u>478,174</u>	<u>574,614</u>


**Jordanhill Parish Church of Scotland, Glasgow**

**Balance Sheet at 31 December 2025**

	Note	Total Funds 2025 £	Prior Year 2024 £
<b>Fixed Assets:</b>			
Tangible assets	8	476,500	476,500
<b>Total Fixed Assets</b>		476,500	476,500
<b>Current Assets:</b>			
Debtors	9	912	404
Cash at bank and in hand		103,864	103,805
<b>Total Current Assets</b>		104,776	104,209
<b>Liabilities:</b>			
Creditors falling due within one year	10	(6,175)	(6,095)
<b>Net Current Assets</b>		98,601	98,114
<b>Net Assets</b>		575,101	574,614
<b>The funds of the charity:</b>			
Restricted income funds	13	478,114	478,174
Unrestricted income funds	13	96,987	96,440
<b>Total charity funds</b>		575,101	574,614

The accounts were approved by the trustees on 24 March 2026 and signed on their behalf by:

  
Thomas W Gemmill  
Session Clerk

  
Fergus Kerr  
Treasurer

Jordanhill Parish Church of Scotland, Glasgow

**Statement of Cash Flows**

**Year ended 31 December 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
<b>Net cash (used in) / provided by operating activities</b>	14	<u>(3,680)</u>	<u>(18,906)</u>
<b>Cash flows from investing activities:</b>			
Interest		3,739	4,513
<b>Net cash provided by investing activities</b>		<u>3,739</u>	<u>4,513</u>
<b>Cash flows from financing activities:</b>			
<b>Net cash provided by financing activities</b>		<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the year</b>		59	(13,741)
Cash and cash equivalents brought forward		103,805	117,546
<b>Cash and cash equivalents carried forward</b>		<u>103,864</u>	<u>103,805</u>

## Jordanhill Parish Church of Scotland, Glasgow

### Accounting Policies

#### Year ended 31 December 2025

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) effective from 1 January 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Fund accounting

Funds are classified as restricted or unrestricted funds, defined as follows. Restricted funds are 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. 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 particular purposes, they are designated as separate funds. Such designation is for administrative purposes only and has no legal effect on the trustees' discretion when applying such funds.

#### Going concern

The trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future. They have therefore adopted the going concern basis in preparing these financial statements.

#### Recognition of income

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 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 receipt.

#### 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 or other institution.

#### Recognition and allocation of expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

#### Fixed assets

Heritable assets are shown at cost where known. This applies to the manse. Where neither cost nor valuation is known, such assets are not shown. This applies to the church and halls. Other tangible assets, such as office equipment, are expensed in the year of purchase.

#### Taxation

Jordanhill Parish Church of Scotland, Glasgow 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.

#### Cash and cash equivalents

Cash and cash equivalents include deposits held with the Church of Scotland Investors Trust.

**Jordanhill Parish Church of Scotland, Glasgow**

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

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>1. Donations and legacies</b>						
Offerings	116,272	-	116,272	109,166	-	109,166
Gift Aid tax recoverable	24,455	-	24,455	25,062	-	25,062
Legacies	-	-	-	10,000	-	10,000
Contributions to Flower Fund	-	312	312	-	264	264
	<u>140,727</u>	<u>312</u>	<u>141,039</u>	<u>144,228</u>	<u>264</u>	<u>144,492</u>
<b>2. Income from charitable activities</b>						
Weddings and funerals	1,020	-	1,020	1,510	-	1,510
Guild	1,785	-	1,785	1,896	-	1,896
Church Café	6,768	-	6,768	6,915	-	6,915
Pipe Organ Refurbishment Fund	-	-	-	-	2,506	2,506
Gift Aid Tax recoverable on PORF	-	-	-	-	442	442
	<u>9,573</u>	<u>-</u>	<u>9,573</u>	<u>10,321</u>	<u>2,948</u>	<u>13,269</u>
<b>3. Income from other trading activities</b>						
Rent Received from Property	152	-	152	152	-	152
Rent Received from Hall Lets	48,349	-	48,349	50,421	-	50,421
	<u>48,501</u>	<u>-</u>	<u>48,501</u>	<u>50,573</u>	<u>-</u>	<u>50,573</u>
<b>4. Investment income</b>						
Deposit interest	3,739	-	3,739	4,513	-	4,513
	<u>3,739</u>	<u>-</u>	<u>3,739</u>	<u>4,513</u>	<u>-</u>	<u>4,513</u>
<b>5. Analysis of Expenditure</b>						
Raising funds						
Offering envelopes	-	-	-	58	-	58
	<u>-</u>	<u>-</u>	<u>-</u>	<u>58</u>	<u>-</u>	<u>58</u>
Charitable activities						
Giving to Grow contribution	88,155	-	88,155	87,390	-	87,390
Presbytery dues	5,225	-	5,225	9,708	-	9,708
Minister's travel expenses	1,767	-	1,767	1,697	-	1,697
Pulpit supply	477	-	477	809	-	809
Local salary costs	21,821	-	21,821	27,232	-	27,232
Fabric repairs and maintenance	34,217	-	34,217	36,199	-	36,199
Council tax	3,093	-	3,093	2,880	-	2,880
Other building costs	35,612	-	35,612	37,097	-	37,097
Office expenses	3,774	-	3,774	3,612	-	3,612
Other expenses	7,852	372	8,224	7,085	179	7,264
	<u>201,993</u>	<u>372</u>	<u>202,365</u>	<u>213,709</u>	<u>179</u>	<u>213,888</u>
<b>Total</b>	<u>201,993</u>	<u>372</u>	<u>202,365</u>	<u>213,767</u>	<u>179</u>	<u>213,946</u>

Support costs have not been separately identified as the trustees consider that 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 31 December 2025**

**6 Staff costs and numbers**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Salaries and wages	21,821	27,232
Social security costs	-	-
<b>Total</b>	<u>21,821</u>	<u>27,232</u>

The average number of employees during the year was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Administration	1	1
Music staff	1	1
Premises maintenance	1	1
<b>Total</b>	<u>3</u>	<u>3</u>

No employee received benefits in excess of £60,000 (2024 none).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of ministers' stipends, associated national insurance contributions, pension contributions and housing and loan fund contributions. 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 (after 4 years' service) was £39,856.

**7 Trustee Remuneration and Related Party Transactions**

During the year the minister's travel expenses amounted to £1,767 (2024 £1,697) and manse council tax to £3,093 (2024 £2,880). No other trustee received any remuneration or reimbursement of expenses during the year.

No trustee nor any person related to a trustee had a personal interest in any contract or transaction entered into by the charity during the year.

During the year £51,098 (2024 £48,612) was donated to the congregation by trustees.

**Jordanhill Parish Church of Scotland, Glasgow**

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

**8 Tangible Fixed Assets**

	<b>Manse</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2025	476,500
At 31 December 2025	<u>476,500</u>
 <b>Accumulated Depreciation</b>	
At 1 January 2025	<u>-</u>
At 31 December 2025	<u>-</u>
 <b>Net Book Value</b>	
At 31 December 2024	<u>476,500</u>
At 31 December 2025	<u>476,500</u>

As land and buildings normally appreciate in value, the trustees consider that there is no depreciation requirement.

**9 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Prepayments	189	188
Gift Aid tax recoverable	723	216
	<u>912</u>	<u>404</u>

**10 Creditors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Sundry accruals	3,914	3,929
Christmas Appeal	1,320	1,165
Community Choir	697	751
Liturgical Choir	244	250
	<u>6,175</u>	<u>6,095</u>

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

**11 Analysis of Net Assets among Funds**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	476,500	476,500
Current Assets	68,208	34,954	1,614	104,776
Current Liabilities	(6,175)	-	-	(6,175)
<b>Net assets at 31 December 2025</b>	<u>62,033</u>	<u>34,954</u>	<u>478,114</u>	<u>575,101</u>

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	-	-	476,500	476,500
Current Assets	69,137	33,398	1,674	104,209
Current Liabilities	(6,095)	-	-	(6,095)
<b>Net assets at 31 December 2024</b>	<u>63,042</u>	<u>33,398</u>	<u>478,174</u>	<u>574,614</u>

**12 Volunteers**

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give willingly of their time and talents 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. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised in the Statement of Financial Activities nor is the value of expenses waived in the course of such contributions.

**Jordanhill Parish Church of Scotland, Glasgow**

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

**13 Movements in Funds**

	At 1 Jan 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
<b>Restricted funds</b>					
Manse Fund	476,500	-	-	-	476,500
Flower Fund	1,674	312	(372)	-	1,614
Pipe Organ Refurbishment Fund	-	-	-	-	-
	<u>478,174</u>	<u>312</u>	<u>(372)</u>	<u>-</u>	<u>478,114</u>
<b>Unrestricted funds</b>					
Designated Junior Church Fund	-	-	-	-	-
Designated Church Cafe Fund	32,802	6,768	(2,096)	(2,716)	34,758
Designated Guild Fund	596	1,785	(1,785)	(400)	196
General Fund	63,042	193,987	(198,112)	3,116	62,033
	<u>96,440</u>	<u>202,540</u>	<u>(201,993)</u>	<u>-</u>	<u>96,987</u>
<b>Total funds</b>	<u>574,614</u>	<u>202,852</u>	<u>(202,365)</u>	<u>-</u>	<u>575,101</u>

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
<b>Restricted funds</b>					
Manse Fund	476,500	-	-	-	476,500
Flower Fund	1,589	264	(179)	-	1,674
Pipe Organ Refurbishment Fund	-	2,948	-	(2,948)	-
	<u>478,089</u>	<u>3,212</u>	<u>(179)</u>	<u>(2,948)</u>	<u>478,174</u>
<b>Unrestricted funds</b>					
Designated Junior Church Fund	381	-	(381)	-	-
Designated Church Cafe Fund	33,839	6,915	(2,312)	(5,640)	32,802
Designated Guild Fund	843	1,896	(1,993)	(150)	596
General Fund	62,561	200,824	(209,081)	8,738	63,042
	<u>97,624</u>	<u>209,635</u>	<u>(213,767)</u>	<u>2,948</u>	<u>96,440</u>
<b>Total funds</b>	<u>575,713</u>	<u>212,847</u>	<u>(213,946)</u>	<u>-</u>	<u>574,614</u>

**Jordanhill Parish Church of Scotland, Glasgow**

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

**13 Movements in funds (contd.)**

Purposes of Restricted Funds

Manse Fund: This fund is used to provide a suitable manse for the minister.

Flower Fund: This is a fund to provide flowers for display during services of worship, after which they are distributed to members who are, for example, ill or bereaved.

Pipe Organ Refurbishment Fund: This fund was set up to pay for a special project of major repairs to the organ.

Purposes of Designated Funds

Junior Church Fund: This fund was to allow Junior Church members to collect monies for charitable causes.

Church Cafe Fund: Contributions are made from this fund to support ordinary and extraordinary expenditure of the church.

Guild Fund: This fund is used to support the outreach and charitable work of the Guild.

**14 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds	487	(1,099)
Deduct interest income	(3,739)	(4,513)
Decrease / (increase) in debtors	(508)	(326)
Increase / (decrease) in creditors	80	(12,968)
<b>Net cash (used in) / provided by operating activities</b>	<b>(3,680)</b>	<b>(18,906)</b>

**15 Collections for Third Parties**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Glasgow Riding for Disabled	173	-
West Scotland Deaf Children's Society	198	-
Ekwendeni Hospital, Malawi	191	-
River Garden Auchencruive	258	-
Erskine	314	238
Shelter Scotland	1,320	-
Others	-	4,010
	<b>2,454</b>	<b>4,248</b>