

KILNSIDE EVANGELICAL CHURCH

KILNSIDE ROAD

PAISLEY

PA1 1RQ

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR YEAR ENDED 31 DECEMBER, 2025

A Scottish Charity – Charity No. SC030082



KILNSIDE EVANGELICAL CHURCH

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KILNSIDE EVANGELICAL CHURCH

Reference and administrative information

Charity name : Kilnside Evangelical Church

Charity Registration No. : SC030082

Principal office : Kilnside Evangelical Church,
Kilnside Road,
PAISLEY
PA1 1RQ

Registered office : 25, Glenfield Crescent,
PAISLEY
PA2 8TG

Website : www.kilnsidechurch.org.uk

Facebook : www.facebook.com/KilnsideChurch

Bankers : Royal Bank of Scotland
Paisley Chief Office,
1, Moncrieff Street,
PAISLEY
PA3 2AW

Bank of Scotland
Paisley Cross Branch,
Gilmour Street,
PAISLEY
PA1 1DD

Trustees

The following served as charity Trustees during the year and (unless otherwise shown) continue to serve on an ongoing basis up to the date of this report.

Jim McGregor

Ian MacDonald

TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2025

The Trustees present their Annual Report and the Financial Statements of the charity, prepared by the Trustees in accordance with the requirements of "The Charities Accounts (Scotland) Regulations 2006", covering the period from 1 January 2025 to 31 December 2025.

About Us

Kilnside Evangelical Church is a Christian Church based in Kilnside Road near the centre of Paisley. Formed some time prior to 1877, we have occupied our current premises since September 1984.

Charitable purpose

The church's charitable purpose is the advancement of religion. We seek to achieve this in particular through the spiritual nourishment and growth of our members and the proclamation of the Christian message both in our own locality and more widely at home and abroad.

Objectives and activities

Our Vision - *"Seeking to proclaim and show that Jesus Christ is Lord"* – is based on the biblical principle that as Christians we are called not only to proclaim that Jesus Christ is Lord but also to demonstrate in our own lives that Jesus Christ is our Lord. To help achieve our vision, we arrange a programme of events designed to support each of these aspects : activities which facilitate the proclamation of the Christian message; and activities which are intended to stimulate the spiritual growth of our members. We also make gifts at the discretion of the Trustees to individual Christian workers and organisations, both in the UK and elsewhere, whose activities are compatible with the charitable objectives of the charity. No gifts are made to political parties.

Achievements and performance

Our work supporting the local community continued throughout 2025, with consistently large numbers attending the weekly Wednesday afternoon drop-in cafe & foodbank. Those attending receive a bowl of hot soup, a sandwich and cake and the chance to chat in a warm and friendly environment. They also receive a food parcel, with over 1,500 parcels given out over the course of the year. Our partnership with Street Connect continued, with their Support Worker available on Wednesdays to support those with addiction challenges and helping lead our Tuesday afternoon Recovery Group. It was good to see people engage with the group and make progress in their recovery journey.

While attendance at other church activities tended to fluctuate, our children's activities (including Sunday Club, Kidzone on Saturday mornings and the after-school club in a local primary school) have generally been better attended than the previous year.

All of these activities are expected to continue in 2026.

FINANCIAL REVIEW

For the year-ended 31 December 2025 the charity reported Net Income (i.e. a surplus) of £117 (2024: £132 surplus). At 31 December 2025, the charity's total funds amounted to £49,907 (2024: £49,789). Gifts to individual Christian workers and organisations amounted to £21,864 (2024: £21,298) and continue to represent a significant proportion – 69.9% (2024: 67.0%) - of the church's income (2025: £31,264; 2024: £31,766).

Principle funding sources

The charity's principal funding source is donations from church members. We continue to be well supported financially by the members and are grateful for their generous giving. We are also grateful to those who donated their time volunteering with us as the work we do would be impossible without their help. The foodbank could not operate without help from a number of organisations, particularly Greggs (Phoenix), Aldi (Erskine), Lidl (Barrhead) and Marks & Spencer (Newton Mearns), from whom we regularly received surplus food donations. In 2025 we also received a £500 "Fund-a-Fridge" grant and a £250 "Lidl Toy Bank" grant. Both grants were used to support our foodbank. The value of services provided by volunteers and in-kind donations are not accounted for in the financial statements.

Reserves policy

The Trustees' policy is to retain adequate funds to sustain the level of services and activities and give sufficient contingency provision for unforeseen eventualities. At 31 December 2025, reserves in the unrestricted fund amounted to £49,856 (2024: £49,787), exceeding the level needed to achieve this policy. The Trustees are satisfied that the current level of reserves is sufficient to ensure the ongoing viability of the charity.

Risk management

The Trustees regularly review all areas of significant risk in conjunction (where appropriate) with those volunteers responsible for the area of activity being reviewed. A safeguarding policy is in place and PVG checks are undertaken where required for volunteers. The Trustees review contractual risks before entering into any contract in order to be satisfied that any associated risks will not significantly impact the charity's ability to fulfil its objectives. Appropriate governance, financial management and other policies are in place to assist the Trustees in discharging their statutory duties.

Independent Examination

The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply, and that the accounts should therefore be subject to independent examination. Stephen Arbuthnot was appointed as Independent Examiner. The Trustees recommend that Stephen Arbuthnot should continue to be used as Independent Examiner until further notice.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005. 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 confirm that the accounts comply with current statutory requirements.

This report was approved by the Trustees on 1 March 2026 and signed on their behalf by

James P. McGregor

James P. McGregor (Secretary / Treasurer)

YEAR ENDED 31 DECEMBER 2025

Respective responsibilities of Trustees and Examiner

Basis of Independent Examiner's statement

Independent Examiner's statement

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RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER, 2025

	Notes	Unrestricted funds (£)	Restricted funds (£)	Total funds 2025 (£)	Total funds 2024 (£)
<u>RECEIPTS</u>					
Offerings	4	16,489.52	2,114.12	18,603.64	17,821.58
Grants	5		750.00	750.00	
Bank Interest	6	1,324.67		1,324.67	1,538.99
Other Income	7	7,612.52	2,570.00	10,182.52	12,194.98
Missionary Boxes			403.00	403.00	210.00
Total Receipts		25,426.71	5,837.12	31,263.83	31,765.55

<u>PAYMENTS</u>					
Heat & Light	8	1,348.56	942.97	2,291.53	4,531.88
Building Costs		3,264.73		3,264.73	2,405.10
Foodbank Food Purchases			2,217.22	2,217.22	1,525.82
Other Purchases		77.25		77.25	493.62
Speakers' Expenses		530.00		530.00	590.00
Gifts	9, 10, 11	17,320.00	4,544.12	21,864.12	21,298.45
Miscellaneous		901.19		901.19	789.10
Total Payments		23,441.73	7,704.31	31,146.04	31,633.97

<u>SURPLUS / (DEFICIT)</u>	12	1,984.98	(1,867.19)	117.79	131.58
<u>BEFORE TRANSFERS</u>					

Transfers between funds	13	(1,915.19)	1,915.19		
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<u>SURPLUS / (DEFICIT)</u>		69.79	48.00	117.19	131.58
<u>AFTER TRANSFERS</u>					

PRIOR YEAR (2024) RECEIPTS AND PAYMENTS ACCOUNT FOR COMPARISON

	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024 (£)
<u>RECEIPTS</u>			
Offerings	15,686.58	2,135.00	17,821.58
Grants			
Bank Interest	1,538.99		1,538.99
Other Income	8,497.58	3,697.40	12,194.98
Missionary Boxes		210.00	210.00
Total Receipts	25,723.15	6,042.40	31,765.55

<u>PAYMENTS</u>			
Heat & Light	2,701.96	1,829.92	4,531.88
Building Costs	2,405.10		2,405.10
Foodbank Food Purchases		1,525.82	1,525.82
Other Purchases	493.62		493.62
Speakers' Expenses	590.00		590.00
Gifts	17,129.45	4,169.00	21,298.45
Miscellaneous	789.10		789.10
Total Payments	24,109.23	7,524.74	31,633.97

<u>SURPLUS / (DEFICIT) BEFORE TRANSFERS</u>	1,613.92	(1,482.34)	131.58
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Transfers between funds	(1,356.34)	1,356.34	
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<u>SURPLUS / (DEFICIT) AFTER TRANSFERS</u>	257.58	(126.00)	131.58
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STATEMENT OF BALANCES AT 31 DECEMBER, 2025

	Notes	Unrestricted funds (£)	Restricted funds (£)	Total funds 2025 (£)	Total funds 2024 (£)
<u>ASSETS</u>	14				
Opening balances		49,786.57	2.43	49,789.00	49,657.42
Surplus / (Deficit) for the year		69.79	48.00	117.79	131.58
Closing balances	15	49,856.36	50.43	49,906.79	49,789.00

LIABILITIES

	0.00	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00	0.00

NET ASSETS

49,856.36	50.43	49,906.79	49,789.00
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FUNDS

	2025 (£)	2024 (£)
Unrestricted Funds		
General Fund	49,856.36	49,786.57
	49,856.36	49,786.57
Restricted Funds		
Foodbank Fund	0.00	0.00
Missionary Fund	50.43	2.43
Campbell Fund	0.00	0.00
	50.43	2.43
TOTAL FUNDS	49,906.79	49,789.00

NOTES TO THE FINANCIAL STATEMENTS

YEAR-ENDED 31 DECEMBER, 2025

1. Basis of accounting

These accounts have been prepared on a Receipts & Payments basis in accordance with The Charities & Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Transactions with trustees or connected persons

No charity trustee, nor anyone connected with them, received remuneration or expenses (other than reimbursement of expenditure incurred on the charity's behalf) during the year.

3. Nature and purpose of funds

General funds are unrestricted funds available for use at the Trustees' discretion in furtherance of the charity's general objectives and which have not been designated for other purposes.

Designated funds are unrestricted funds that are set aside by the Trustees for particular purposes. The charity does not currently operate any designated funds.

Restricted funds are funds received by the charity for a specific purpose and which are to be used for this purpose in accordance with the wishes of the donor(s). The charity has three restricted funds, whose purposes are as follows :-

Foodbank Fund : To support the church's regular food distribution programme.

Missionary Fund : To support cross-culture Christian missionary endeavour.

Campbell Fund : To support church members who currently serve as missionaries in Zambia.

4. Details of offerings

Offerings consist of cash donations by church members in the offering boxes. Details of 2025's Offerings by fund are as follows:-

	2025		
	Unrestricted	Restricted	Total
General Fund	£16,489.52		£16,489.52
Foodbank Fund		£1,110.00	£1,110.00
Missionary Fund		Nil	Nil
Campbell Fund		£1,004.12	£1,004.12
Total Offerings	£16,489.52	£2,114.12	£18,603.64

Details of 2024's Offerings by fund are as follows :-

	2024		
	Unrestricted	Restricted	Total
General Fund	£15,686.58		£15,686.58
Foodbank Fund		£1,280.00	£1,280.00
Missionary Fund		Nil	Nil
Campbell Fund		£855.00	£855.00
Total Offerings	£15,686.58	£2,135.00	£17,821.58

5. Grants

In 2025 we received two grants (both awarded through our partnership with Neighbourly) : a £500 “Fund-a-Fridge” grant (used to buy an energy-efficient fridge) and a £250 “Lidl Toy Bank” grant (used to support the Foodbank’s running costs). No grants were received in 2024.

6. Bank Interest

All bank interest – £1,324.67 in 2025 (£1,538.99 in 2024) - is allocated to the General Fund.

7. Other Income

“Other Income” includes cash gifts received other than through the offering or missionary boxes; cheques or bank transfers; tax refunds claimed by the church under the Gift Aid scheme; and donations received via the Lord’s Work Trust (LWT), including any Gift Aid tax refunds the donor instructed LWT to allocate to the church. Details of 2025’s Other Income are as follows :-

	2025		
	Unrestricted	Restricted	Total
General Fund	£7,612.52		£7,612.52
Foodbank Fund		£435.00	£435.00
Missionary Fund		£830.00	£830.00
Campbell Fund		£1,305.00	£1,305.00
Total Other Income	£7,612.52	£2,570.00	£10,182.52

Details of 2024’s Other Income are as follows :-

	2024		
	Unrestricted	Restricted	Total
General Fund	£8,497.58		£8,497.58
Foodbank Fund		£719.40	£719.40
Missionary Fund		£1,299.00	£1,299.00
Campbell Fund		£1,679.00	£1,679.00
Total Other Income	£8,497.58	£3,697.40	£12,194.98

8. Heat & Light

The costs of heat and light are borne only by the General Fund and the Foodbank Fund.

9. Gifts

	2025	2024
Gifts made from General Fund (see Note 10 for details)	£17,320.00	£17,129.45
Gifts made from Missionary Fund (see Note 11 for details)	£1,485.00	£1,635.00
Gifts made from Campbell Fund	£3,059.12	£2,534.00
Total Gifts	£21,864.12	£21,298.45

10. Gifts from General Fund	2025	2024
Lifewords (Scripture Gift Mission)	£100.00	£100.00
GLO	£100.00	£100.00
TearFund	£100.00	£100.00
OMF	£100.00	£100.00
OPAL Trust	£100.00	£100.00
Brass Tacks	£100.00	£100.00
Paisley Street Pastors		£100.00
Inchinnan Bible Centre	£100.00	
Author of “Hope for Recovery” material	£200.00	
Street Connect	£1,200.00	£1,200.00
Assembly Gifts	£15,220.00	£15,229.45
Total Gifts – General Fund	£17,320.00	£17,129.45

11. Gifts from Missionary Fund

	2025		2024	
<u>Area of service</u>	<u>No. gifts</u>	<u>Total</u>	<u>No. gifts</u>	<u>Total</u>
Missionaries in France	3	£450.00	3	£450.00
Missionaries in Africa	2	£300.00	2	£300.00
Missionaries in Lebanon	1	£150.00	1	£300.00
Missionaries in Belgium	1	£150.00	1	£150.00
Missionaries elsewhere	2	£300.00	2	£300.00
Echoes International office expenses		£135.00		£135.00
Total – General Missionary Fund	9	£1,485.00	9	£1,635.00

12. Details of Surplus / (Deficit) before transfers between funds

	Unrestricted	Restricted	Total 2025	Total 2024
General Fund	£1,984.98		£1,984.98	£1,613.92
Foodbank Fund		(£865.19)	(£865.19)	(£1,356.34)
Missionary Fund		(£252.00)	(£252.00)	(£126.00)
Campbell Fund		(£750.00)	(£750.00)	£0.00
Total	£1,984.98	(£1,867.19)	£117.79	£131.58

13. Transfers between funds

A total of £1,915.19 was transferred from the unrestricted General Fund to the restricted Funds. The amounts transferred to the Restricted Funds were as follows : £865.19 (Foodbank Fund); £300 (Missionary Fund); and £750 (Campbell Fund).

14. Assets

The church also owns the church buildings and fittings & equipment therein.

15. Funds Balance at End of Year

	Unrestricted	Restricted	Total 2025	Total 2024
General Fund	£49,856.36		£49,856.36	£49,786.57
Foodbank Fund		£0.00	£0.00	£0.00
Missionary Fund		£50.43	£50.43	£2.43
Campbell Fund		£0.00	£0.00	£0.00
Total	£49,856.36	£50.43	£49,906.79	£49,789.00