



Neilston Parish Church of Scotland

31 DECEMBER 2025

Financial Report

Congregation No: 140757

Scottish Charity No: SC035155

Neilston Parish Church of Scotland

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 pages 12 and 13 to the accounts 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 published on 16 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 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.

Other activities in which the congregation is normally involved, in addition to the Sunday Service, are The Guild, Saturday Lunch Club, Boys' Brigade, Babies and Toddler Group, coffee mornings and halls' lets for church and non-church organisations.

Achievements and Performance

The total Membership on the Communion Roll as of 31 December 2025 was 300.

This compares with 311 for the similar period in 2024, with 11 members removed by death during 2025.

Communicants on Church roll	300
Average church attendance	49
Children and young people involved in the life of the church*	38
Number of Baptisms during the year	0
Number of Weddings during the year	1
Number of funerals during the year	19

*Church attendance, groups and youth organisations.

Whilst we continued to hold regular services in Church, 2025 has been a continuing challenge as we continue to have to deal with a falling membership, reduced income and rising costs.

All our services continue to be streamed live online on our dedicated YouTube Channel, and whilst this has proved popular with our housebound members, it is perhaps proving to be too attractive and convenient for others. We have been well represented at Presbytery Meetings by our presbytery elder, who ensures that Neilston's voice is heard. He has kept us well advised with detailed and informative reports of Presbytery business.

Our Pastoral Team continued to maintain pastoral contact with the congregation through flower and card ministry along with other popular and successful initiatives.

Two afternoon functions were organised, including a 'Scottish Themed' event with our organist and choir and 'Sing-a-long with Sharon'. These continued to be extremely popular and attracted large numbers.

Knitting initiatives saw chocolate eggs with bobble hats given to our younger members over Easter and over 50 Trauma Teddies distributed to the police, social work and a children's home in Poland at Christmas.

Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2025

Achievements and Performance (cont'd)

Our missional reach into the local community continued with our 'Faith Tent' at the high profile 200th Neilston Agricultural Show in May. At the beginning of December, we hosted another successful Christmas Market in the Church Halls, complete with a hot chocolate stand, during the annual lighting of the village Christmas Tree. This again proved very popular.

We produced a Christmas Flyer, containing information on advent and Christmas services and it was placed on all church communication platforms for distribution in Neilston.

We welcomed the Renfrew Burgh Band back for another Christmas Concert in Church in December, which was well attended.

Our outreach activities, including supporting East Renfrewshire Foodbank by making donations of needed food items and toiletries and fundraising for our chosen charities, Christian Aid and CrossReach, have continued.

Our weekly Saturday Lunch Club is continuing to be popular with local people enjoying a complimentary lunch and a 'warm space'. However, average attendances have continued to fall from the highs of 2023. A large banner advertising the SLC was obtained and is posted each week on the front of the Church Hall. However, further steps will have to be taken to encourage more to come along.

Our discipleship activities in recent years have seen bible study continue with several attendees on the Wednesday evenings. We have been able to continue refreshments after Sunday worship, which is particularly important, as we continue to live through the changing social situations and Neilston Parish Church continues to demonstrate that it remains relevant and alive by regular worship and being involved in what we do in Jesus' name.

Our Boys' Brigade company have continued to persevere through a difficult period with shrinking resources and a reduction in the number of staff. This had an impact upon their cash-flow, and the Kirk Session stepped in with a grant to assist. They celebrated their 70th Anniversary, but unfortunately, the events they had organised were cancelled due to low numbers.

One particularly challenging area during the last few years has been our concerted efforts to retain a presence in the village, following the provisional decision of the Presbytery Planning Committee to designate our buildings as likely to close. None of us wish to have to worship elsewhere, and the direct effect upon our organisations and clubs would be devastating.

In our efforts to attempt to change Presbytery's mind, our Facilities Development Group received the draft Feasibility Study from ARPL Architects in October, which contained 4 options for our Sanctuary, and a further 6 options regarding our Church Halls.

The FDG deliberated over the options, before reducing it to 1 for the Sanctuary, and a further 3 options regarding the Church Halls. These 4 options then went forward to the Kirk Session who made a further recommendation which retained 2 options for the halls which would go before the Congregation. Sadly, this did not include an option for retaining the Sanctuary, as it was totally unsuitable as a multi-functional space which could accommodate all our users.

In summary, during 2025 we continue to struggle to cope with even basic functions satisfactorily, due in most part to a lack of volunteers coming forward. We have had too many important posts vacant over the last couple of years, and this is beginning to impact upon all of us in many differing ways.

However, Neilston Parish Church consists of many who rely on the power of the Almighty and trust in His guidance and as we move forward, we do so with glad hearts into whatever He has planned for us in 2026, and beyond.

Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2025

Working Towards Union

The two inter-congregational working groups formed in 2024: 'The Mission Group' and 'The Way Forward Group' started the year well with a positive outlook going forward towards Union. We held a Joint Congregational Meeting in Neilston in February, where our Presbytery facilitators, the Very Rev Lorna Hood and the Rev Eleanor McMahon came along to explain the process of 'Union' and some of the steps required beforehand to the combined members from NPC, Bourock and St Andrew's. This was well received, even though there were some searching questions asked by those present.

This was followed in turn by a series of three face to face meetings with each of the Kirk Sessions to allow a more in-depth discussion with our facilitators.

However, before any further progress towards Union could be achieved, matters ground to a halt due to unfortunate circumstances. The Minister of St Andrew's Barrhead was on sick leave for two months and on his return, this was followed by an extended period of sick leave for the minister of Barrhead Bourock. The result being that neither of the two Kirk Sessions in question could meet to discuss the subject.

Safeguarding

The Kirk Session in every church is responsible for Safeguarding and must follow the guidelines as set down by The Church of Scotland.

A register of all Church Volunteers is kept and inspected each year. There are 15 Volunteers on the Safeguarding Congregational Register. These Volunteers give of their time to assist in The Boys' Brigade, Pastoral Care Group, and Baby and Toddler Group.

**Parish Church of Scotland
Trustees' Report
Year ended 31 December 2025**

Financial Review

Christian Giving in 2025, including the open plate, was £3,720 less than in 2024 (5.6%) (Note 1 Page 14, Offerings). Total unrestricted income shows a drop of £2,530 (2.8%) and total income a drop of £5,863 (5.9%). The table below shows the changes in members' gift aid over the past three years.

Description	2023	2024	2025
No. of members	327	311	300
No. of Gift Aid Donors	82	84	75
Offerings	£68,122	£66,988	£63,268
Gift Aid	£15,312	£15,615	£16,452

The Statement of Financial Activities on page 10 shows a net loss of £25,545 (2024: £20,427). This loss incorporates depreciation of £9,160 (2024: £9,793). Therefore, before depreciation, there is a loss of £16,385 (2024: Loss £10,634).

Income from trading activities increased by £483 to £5,899 as the church halls continued to be hired out during 2025.

The Church Halls continue to be included in Fixed Assets and are being depreciated over 50 years. The depreciation for the year ended 31 December 2025 amounted to £1,800 (2024: £1,800).

Risk Management

The principal risks faced by Neilston Parish Church are as follows:

1. Ageing congregation and less young families.
2. Ageing properties requiring continual and expensive repairs.
3. Falling income while running costs continue to increase.
4. Lack of volunteers for key roles.

Office bearers will continue to look at ways to address these matters.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. At the year end, the Church had total reserves of £251,245 (2024: £276,790). Of this amount, unrestricted funds are £121,099 (2024: £139,248) - page 11 and note 13 on Page 19. The balance of £130,146 (2024: £137,542) are funds which have been designated for special purposes by the trustees or are restricted in their use.

The previous revaluation of the church hall by the trustees amounting to £90,000 has been included in restricted funds. This is reduced by the accumulated aggregate depreciation to date of £12,600, therefore reducing this reserve to £77,400 at the balance sheet date. This matches the Net Book Value of the asset contained within fixed assets

Structure, Governance and Management

The congregation is a registered charity, number SC035155 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.

Kirk Session

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. Within the Kirk Session itself, there are 19 Elders at 31 December 2025.

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

The Kirk Session has continued to meet regularly throughout 2025. Six business meetings were scheduled and all but one took place. In addition there were two 'Extra-Ordinary' Kirk Session Meetings.

We are continuing to work to deliver the Church of Scotland vision locally, centred around our Relationship with God, our Relationships with Each Other and Our Relationship with our Community.

The vision of The Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

The updated governance arrangements which resulted from our earlier Mission Audit continue in place and the 'Teams' put in place continue to report to the Kirk Session on a regular basis, and it is anticipated that they will continue to deliver for the church to thrive and grow for future generations.

These 'Teams' are staffed by a variety of members of the congregation, friends and Elders of Neilston Parish Church. We hope others will be encouraged to get involved by giving their time and sharing their talents for the glory of God in this Parish.

However, we have long-running vacancies in several important roles within Neilston Parish Church, which still require to be filled, and we must seek ways to attract new volunteers.

We are continuing to work to deliver the Church of Scotland vision locally, albeit in difficult circumstances, with our efforts centred around our Relationship with God, our Relationships with Each Other and Our Relationship with our Community.

Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2025

Reference and Administrative Information

Trustees: -All Elders

Minister: Reverend Matthew Ritchie BA

Elders:

NAME		NAME
John Beckett		Robert MacLeod
Janet Connery		Margaret MacNiven
Andrew Connie		James W Renfrew
Moir I Donnelly		William Scott
Elizabeth Faulds		John R Spooner
Mary Hassan		M Sally Stewart
Christine M Kyle		R Alasdair Vincent
William McCulloch		Barbara F Wilson
Caroline McDonald		Margaret Wylie
F Edith T McDougall		

**Neilston Parish Church of Scotland
Trustees' Report
Year ended 31 December 2025**

Principal Office-bearers

Minister	Reverend Matthew Ritchie BA
Session Clerk:	Mr James W Renfrew
Depute Session Clerk:	Mr Robert M MacLeod
Interim Treasurer:	Mrs F Edith T McDougall

Principal Office

Neilston Parish Church
Neilston Parish Church Halls
45 High Street, Neilston
East Renfrewshire
G78 3HJ

Charity No: SC035155

Congregation Reference No: 140757

Independent Examiner

Mr J Millar CA
The Barn
Faulds Farm
Tandlehill Road
Kilbarchan
Renfrewshire
PA10 2PL

Bankers

Virgin Money
Neilston Branch
1 Causeyside Street
Paisley
PA1 1UW

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).

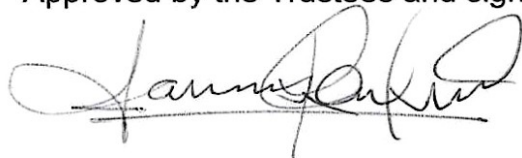
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial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



James W Renfrew
Session Clerk

Date 17 May 2026

Neilston Parish Church of Scotland

Independent Examiner's Report to the Trustees of Neilston Parish Church of Scotland 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 10 to 21.

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:

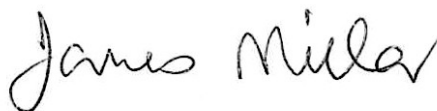
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, and
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Name: Mr James Millar

Professional Qualification/Professional Body: I.C.A.S

Address: The Barn

Faulds Farm
Tandlehill Road
Kilbarchan
Renfrewshire
PA10 2PL



Date 17 May 2026

Neilston Parish Church of Scotland

Statement of Financial Activities

Year ended 31 December 2025	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	1	81,429	4,542	46	86,017	84,417	7,867	54	92,338
Charitable activities	2	911	-	-	911	936	-	-	936
Other trading activities	3	5,899	-	-	5,899	5,416	-	-	5,416
Other		-	-	-	-	-	-	-	-
Total income		88,239	4,542	46	92,827	90,769	7,867	54	98,690
Expenditure on:									
Raising funds	4	121	-	-	121	116	-	-	116
Charitable activities	4	108,386	9,865	-	118,251	109,929	9,072	-	119,001
Total expenditure		108,507	9,865	-	118,372	110,045	9,072	-	119,117
Net/(expenditure) /income/		(20,268)	(5,323)	46	(25,545)	(21,076)	595	54	(20,427)
Net (expenditure)/income		(20,268)	(5,323)	46	(25,545)	(21,076)	595	54	(20,427)
Transfers between Funds		200	(200)	-	-	200	(200)	-	-
Net movement in funds		(20,068)	(5,523)	46	(25,545)	(20,876)	395	54	(20,427)
Reconciliation of funds:									
Total funds brought forward		127,968	147,001	1,821	276,790	148,844	146,606	1,767	297,217
Total funds carried forward		107,900	141,478	1,867	251,245	127,968	147,001	1,821	276,790

Neilston Parish Church of Scotland
Balance Sheet
At 31 December 2025

	<u>Note</u>	2025 £	2024 £
Fixed Assets:			
Tangible assets	7	98,671	104,663
Investments	8	1,050	1,050
		<u>99,721</u>	<u>105,713</u>
Current Assets			
Bank and cash		147,819	174,640
Debtors	9	10,149	4,950
Total Current Assets		<u>157,968</u>	<u>179,590</u>
Liabilities			
Creditors falling due within one year	10	(6,444)	(8,513)
Net Current Assets		<u>151,524</u>	<u>171,077</u>
Net Assets		<u>251,245</u>	<u>276,790</u>
Reserves			
Endowment funds	13	1,867	1,821
Restricted income funds	13	50,879	56,521
Restricted Revaluation reserve	13	77,400	79,200
Unrestricted income funds	13	121,099	139,248
Total charity funds	13	<u>251,245</u>	<u>276,790</u>

The Accounts were approved by the Kirk Session on **17 May 2026**
For and on behalf of the Kirk Session

James W Renfrew

Session Clerk

F Edith T McDougall

Interim Treasurer

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 (FRS102) issued on 16 July 2014 the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted funds 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 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.

Neilston Parish Church of Scotland

Year ended 31 December 2025

Accounting Policies (cont'd)

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church 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 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:

Buildings	50 years (Depreciated monthly commencing with the year they were identified as belonging to Neilston Parish Church).
Plant and equipment	10 years (Depreciated monthly commencing with the month the asset first came into use).
Fixtures and Fittings	5 years (Depreciated monthly commencing with the month the asset first came into use).

Investments

Fixed asset investments are endowments and therefore are stated at cost at the balance sheet date.

Taxation

Neilston Parish Church of Scotland 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.

Going Concern

Each year a budget is prepared by the treasurer and is presented for approval by the trustees. Each month any material variance between income and expenditure is reviewed and corrective action taken as appropriate.

The trustees having reviewed the financial position have a reasonable expectation that the Church has adequate resources to continue in operational existence for the foreseeable future.

Neilston Parish Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2025	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
£	£	£	£	£	£	£	£	£
1. Donations and Legacies								
Offerings	63,268	-	-	63,268	66,988	-	-	66,988
Tax recovered on Gift Aid	16,452	-	-	16,452	15,615	-	-	15,615
Other	1,709	4,542	46	6,297	1,814	7,867	54	9,735
	81,429	4,542	46	86,017	84,417	7,867	54	92,338
2. Income from charitable activities								
Weddings and Funerals	449	-	-	449	140	-	-	140
Coffee mornings etc	462	-	-	462	796	-	-	796
	911	-	-	911	936	-	-	936
3. Income from other trading activities								
Halls' Lets	5,899	-	-	5,899	5,416	-	-	5,416
	5,899	-	-	5,899	5,416	-	-	5,416
Total	88,239	4,542	46	92,827	90,769	7,867	54	98,690

Neilston Parish Church of Scotland

Notes forming part of the financial statements

For the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
4. Analysis of Expenditure	£	£	£	£	£	£	£	£
<u>Raising Funds</u>								
Offering Envelopes	121	-	-	121	116	-	-	116
	121	-	-	121	116	-	-	116
<u>Charitable Activities</u>								
Giving to Grow	55,518	-	-	55,518	59,072	-	-	59,072
Presbytery Dues	964	-	-	964	1,519	-	-	1,519
Pulpit Supply	100	-	-	100	300	-	-	300
Other salary costs – Note 5	7,663	-	-	7,663	7,529	-	-	7,529
Fabric Repairs & Maintenance	14,997	3,340	-	18,337	12,550	4,186	-	16,736
Depreciation	5,957	3,203	-	9,160	7,993	1,800	-	9,793
Council Tax	3,963	-	-	3,963	-	-	-	3,675
Other Building Costs	11,136	-	-	11,136	3,675	-	-	9,836
Church Office Expenses	2,888	-	-	2,888	9,836	-	-	3,031
Organ & Music	613	-	-	613	3,031	-	-	530
Mission and Outreach	1,656	-	-	1,656	530	-	-	649
Discipleship and Fellowship	116	-	-	116	649	-	-	41
Pastoral Care	54	587	-	641	41	-	-	456
Other Expenses	2,761	2,735	-	5,496	43	413	-	456
	108,386	9,865	-	118,251	109,929	2,673	-	119,001
Total	108,507	9,865	-	118,372	110,045	9,072	-	119,117

Neilston Parish Church of Scotland

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

	2025	2024
	£	£
5. Staff costs and numbers		
Salaries and wages	7,663	7,529
Total	<u>7,663</u>	<u>7,529</u>

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

	2025	2024
	Number	Number
Ministerial support:		
Music staff	1	1
Premises maintenance	1	1
	<u>2</u>	<u>2</u>

No employee had any employee benefits in this or the previous financial year.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

6. Trustee Remuneration and Related Party Transactions

Charles Donnelly received £80 for deputising at the organ.

The manse council tax of £3,963 (2024: £3,675) was paid.

During the year a total of £13,914 (2024: £18,849) was donated to the congregation by trustees via offerings.

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

7. Tangible Fixed Assets

	Buildings	Plant and Equipment	Fixtures and Fittings	Total
Cost or Valuation				
At 1 January 2025	90,000	58,502	34,092	182,594
Additions	-	-	3,168	3,168
At 31 December 2025	90,000	58,502	37,260	185,762
Accumulated Depreciation				
At 1 January 2025	10,800	41,699	25,432	77,931
Charge for year	1,800	3,349	4,011	9,160
At 31 December 2025	12,600	45,048	29,443	87,091
Net Book Value				
At 31 December 2025	77,400	13,454	7,817	98,671
At 31 December 2024	79,200	16,803	8,660	104,663

8. Investments

	£
On 1 January 2025	1,050
At 31 December 2025	1,050

There are two endowments which have no maturity date

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

		2025	2024
9.	Debtors: Amounts receivable within one year	£	£
	Gift Aid Tax Refund Due	7,081	3,513
	Prepayments	2,628	669
	EICR Certificate	440	768
		<u>10,149</u>	<u>4,950</u>
10.	Creditors: amounts falling due within one year	2025	2024
		£	£
	Accruals	1,163	1,285
	Deferred Income	5,281	7,227
		<u>6,444</u>	<u>8,512</u>

11. Analysis of Net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	17,084	-	81,587	-	98,671
Investments	-	-	-	1,050	1,050
Current Assets	15,068	90,109	51,974	817	157,968
Current Liabilities	(1,163)	-	(5,281)	-	(6,444)
Net assets at 31 Dec 2025	<u>30,989</u>	<u>90,109</u>	<u>128,280</u>	<u>1,867</u>	<u>251,245</u>

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	25,463	-	79,200	-	104,663
Transfer	(5,591)	-	5,591	-	-
	19,872	-	84,791	-	104,663
Investments	-	-	-	1,050	1,050
Current Assets	32,475	90,109	56,235	771	179,590
Current Liabilities	(1,286)	-	(7,227)	-	(8,513)
Net assets at 31 Dec 2024	<u>51,061</u>	<u>90,109</u>	<u>133,799</u>	<u>1,821</u>	<u>276,790</u>

12. 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.

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

13. Movement in Funds

	At 1 January 2025	Incoming	Outgoing	Transfers	At 31 December 2025
	£	£	£	£	£
Endowment funds					
Accumulated value (incl interest)	1,821	46	-	-	1,867
	<u>1,821</u>	<u>46</u>	<u>-</u>	<u>-</u>	<u>1,867</u>
Restricted funds					
Youth Fund	285				285
Fabric Fund	46,021	-	(3,340)	89	42,770
Flower Fund	119	980	(963)	-	136
Retiring offering - net	-	5	-	-	5
Guild	625	570	(566)	(200)	429
Saturday Lunch Club	4,715	1,600	(1,372)	(1,021)	3,922
Babies and Toddlers	4,169	693	(1,238)	(404)	3,220
Pastoral Care	587	699	(587)	(587)	112
	<u>56,521</u>	<u>4,547</u>	<u>(8,066)</u>	<u>(2,123)</u>	<u>50,879</u>
Restricted funds					
Building revaluation reserve	79,200	-	(1,800)		77,400
Unrestricted funds					
Legacies – Designated	90,109	-	-	-	90,109
General Fund	49,139	88,234	(108,506)	2,123	30,990
	<u>139,248</u>	<u>88,234</u>	<u>(108,506)</u>	<u>2,123</u>	<u>121,099</u>
Total funds	<u>276,790</u>	<u>92,827</u>	<u>(118,372)</u>	<u>-</u>	<u>251,245</u>

Neilston Parish Church of Scotland
Notes forming part of the financial statements
for the year ended 31 December 2025

13. (cont)

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Endowment funds					
Accumulated value (Incl. interest)	1,767	54	-	-	1,821
	<u>1,767</u>	<u>54</u>	<u>-</u>	<u>-</u>	<u>1,821</u>
Restricted funds					
Fabric Fund	54,046	-	(4,186)	(3,839)	46,021
Flower Fund	92	1,012	(985)	-	119
Guild	698	935	(808)	(200)	625
Youth Fund	285	-	-	-	285
Saturday Lunch Club	879	7,004	(7,007)	3,839	4,715
Babies and Toddlers	606	7,418	(3,855)	-	4,169
Pastoral Care	-	1,000	(413)	-	587
	<u>56,606</u>	<u>17,369</u>	<u>(17,254)</u>	<u>(200)</u>	<u>56,521</u>
Restricted funds					
Building's revaluation reserve	90,000	-	-	(10,800)	79,200
Unrestricted funds					
Legacies – Designated	90,109	-	-	-	90,109
Fabric – Designated	20,353	-	-	(20,353)	-
General Fund	38,381	84,037	(104,632)	31,353	49,139
	<u>148,843</u>	<u>84,037</u>	<u>(104,632)</u>	<u>11,000</u>	<u>139,248</u>
Total funds	<u>297,216</u>	<u>101,460</u>	<u>(121,886)</u>	<u>-</u>	<u>276,790</u>

Purpose of Endowment Funds

Income from the Endowment Funds is to be used to provide Sunday school teaching materials.

Purpose of Restricted Funds

Fabric Fund: Donations or legacies from private individuals for specific fabric purposes.

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

Guild Fund: This fund provides monies for guild projects.

Property revaluation reserve: This was the figure decided by the Trustees as to the valuation of the church hall which, subject to annual depreciation, will remain until the trustees agree on a new valuation or the hall is sold.

Purpose of Designated Funds

Legacies: The Trustees have set aside funds from unrestricted legacies to be used for future projects.

Neilston Parish Church of Scotland
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14. Collections for Third Parties

	2025	2024
	£	£
Accord Hospice	234	85
Christian Aid	525	971
Cross Reach	795	661
Erskine	118	175
Poppy Scotland	118	175
Renfrew Burgh Band	181	170
Presbytery Appeal	384	-
	2,355	2,237

Neilston Parish Church of Scotland
Year ended 31 December 2025

APPENDIX

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

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>4,783</u>	<u>4,783</u>
Market Value of Balances at 31 December	<u>7,340</u>	<u>7,002</u>

REVENUE ACCOUNT

Credit Balance at 31 December	<u>11,898</u>	<u>11,470</u>
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The above balances are noted for information purposes only and do not form part of this financial report.