**All Saints Episcopal Church, Jordanhill**

**Receipts and Payments Account**
**for the year ended 30 June 2026**

| | Notes | 2026 | 2025 |
|---|---|---|---|
| | | £ | £ |
| **Receipts** | | | |
| Congregational & Voluntary: | | | |
| Pledged giving | | 10,388 | 14,000 |
| Ordinary collections | | 1,689 | 1,391 |
| Donations | | 2334 | 735 |
| Tax recovery | | 3,413 | 3,459 |
| Fund raising | | - | - |
| Donations for use of hall | | 1,275 | 5,120 |
| Rectory rental | | 19,800 | 19,800 |
| Dividends | | 2,061 | 2,064 |
| Grant received | | - | 2,417 |
| **Total Receipts** | | 40,960 | 48,986 |
| | | | |
| **Payments** | | | |
| Payments for charitable activities: | | | |
| Ministry costs | | 6,661 | 10,500 |
| Property Expenses: | | | |
| Rectory costs | | 3,875 | 3,656 |
| Insurance | | 10,162 | 9,880 |
| Cleaner and materials | | - | - |
| Repairs and maintenance | | 9,708 | 8,384 |
| Heating and lighting | | 5,922 | 8,526 |
| Church expenses: | | | |
| Altar | | 167 | - |
| Choir, organ and organists | | 6,121 | 5,612 |
| Administrative and other expenses: | | | |
| Independent Examiner's fee | | 350 | 350 |
| Investment management fees | | - | - |
| Printing and miscellaneous | | 116 | 329 |
| Provincial and Diocesan Quota | | 4,705 | 4,938 |
| Other professional fees and expenses | | 804 | 744 |
| **Total Payments** | | 48,591 | 52,919 |
| | | | |
| **(Deficit)/ Surplus for Year** | | (7,631) | (3,933) |

***All funds are unrestricted***

**All Saints Episcopal Church, Jordanhill**

**Statement of Balances**
**as at 30 June 2026**

| | Notes | 2026 | 2025 |
|---|---|---|---|
| | | £ | £ |
| **Bank and Cash in Hand** | 2 | | |
| Opening balances | | 36,181 | 40,114 |
| Movement in year | | (7,631) | (3,933) |
| Closing balances | | 28,550 | 36,181 |
| **Investments (including cash deposits) at Market Value** | | 64,890 | 59,569 |
| **Fixed Assets** | 1 | | |
| Property - Rectory, 2 Skaterigg Drive | | 185,000 | 185,000 |
| Less: Compensation from Ambion Homes in respect of former rectory | | 185,000 | 185,000 |
| | | - | - |

***All funds are unrestricted***

*Approved by the Vestry and signed on their behalf on 25th October 2026 by*

Eileen M Condie Eileen M Condie Secretary

David S Brown, C.A. David S. Brown, C.A. Treasurer

**Financial Review**

A deficit of £7,631 has been made during this financial year compared to a deficit of £3,933 last year.
The Vestry continues to be encouraged by the generosity of giving by members and this, together with the rectory income, has had a positive impact on the income of the Church. Expenditure reflects considerable increases in heating and lighting, but otherwise has been generally on expected running costs especially the increased insurance. Nevertheless the Vestry considers the results to be satisfactory given the current circumstances.

**Plans for future periods**

Despite the uncertainties of the last year All Saints has continued to build on its reputation as a welcoming church and to enjoy the close and supportive relationships between members of the congregation. The monthly publication of the magazine is an important part of our communication with and beyond the congregation, together with the website whose future is under review. Tea and talk has been well attended from the congregation and beyond and is set to continue.
Following the retirement of the Rev'd Sydney Maitland in August 2025 we were grateful for the ministry of a number of visiting clergy so that Sunday services were maintained. On 1 December 2025 the Bishop appointed the Rev'd Mary Bowden, his Advisor for Transitional Ministry, as interim Priest in Charge of All Saints and she has presided at most services since then, with the Rev'd Dr Kevin Francis regularly deputising in her absence, providing a welcome degree of continuity for the congregation.
Looking to the future, the Bishop visited on 9 August to preside and preach, and to meet the congregation over a sandwich lunch. He encouraged us to think and pray about the future and to discern, with the diocese, how All Saints might go forward and renew its life, recognising the depletions brought about by deaths, relocations and old age. With that in mind Rev'd Mary has agreed with the Canon Missioner that, in common with many churches in the Diocese, we will take part towards the end of the year in the Natural Church Development Programme which is designed to help to identify strengths and possibilities without focusing unduly on problem areas. Canon Dawn will be visiting us on the Feast of All Saints to preach and tell us more about the programme.
In the meantime the very well attended series of after-service discussion groups, currently focusing on the psalms, will continue with a seasonal focus as appropriate. The format of a soup and sandwich lunch has proved very successful for this. A monthly communion service in the home of a member of the congregation has been has been re-established and other plans are beginning to take shape for outreach.

**Reserves**

The Vestry has adopted a policy of trying to maintain a level of unrestricted reserves such that, in the event of a significant drop in income, the church would be able to maintain its current level of activities for a reasonable period until replacement funding were obtained. A considerable portion of the reserves was used towards the cost of the required extension to the fire alarm and detection system. The current level of reserves is considered satisfactory.

**Statement of the Vestry Members' Responsibilities**

The members of the Vestry must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Vestry are responsible for keeping proper accounting records which, on request, must reflect the current financial position of the Church at that time. This must be done 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 Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

*On behalf of the Vestry*

Eileen M Condie

Eileen M Condie
Secretary
25 October 2026

**Independent Examiner's Report**

**to the Vestry of All Saints Episcopal Church, Jordanhill**
**for the year ended 30 June 2026**

I report on the accounts of the charity for the year ended 30 June 2026 which are set out on pages 5, 6 and 7.

**Respective Responsibilities of Vestry Members and Examiner**
The Church's Vestry members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). The Church's members of the Vestry consider that the audit requirement of Regulation 10(1) (d) 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 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 other than disclosed below

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 9 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.

A Scott Bissland C.A. BSc
ashscot financial consultants
15 Moorfoot Way
Bearsden
Glasgow G61 4RL
25th October 2026