# Sherwood Greenlaw Parish Church of Scotland

## Trustees' Report and Accrued SORP 2015 Compliant Accounts for the Year Ended 31 December 2025

**Congregation No: 140780**

**Charity No: SC 007484**

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

**Reference and Administrative Information**

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|---|---|
| Charity Name: | Sherwood Greenlaw Parish Church of Scotland |
| Charity Registration Number: | SC007484 |
| Congregation Reference No: | 140780 |
| Contact Address: | The Church Office<br>Sherwood Greenlaw Church<br>Glasgow Road<br>Paisley<br>PA1 3PA |

**Trustees**

The members of the Kirk Session for 2025 and up to the date of the accounts were:

1. Mrs Maris Anderson (retired in 2025)
2. Mrs Muriel Burden (disjoined September 2026)
3. Mr Colin Clews (disjoined September 2026)
4. Mr Andrew Dinnett
5. Mr William Fleming (appointed September 2025)
6. Mrs Marion Ford
7. Mr Christopher Gilbert
8. Miss Yvonne Goldie (disjoined September 2026)
9. Mrs Alice Hampton
10. Mrs Dorothy Johnson
11. Mrs Anne-Louise Keddie
12. Mr William Keddie
13. Mr Donald Kennedy
14. Miss Joan MacDonald
15. Mr Iain MacLeod (disjoined September 2026)
16. Mrs Lynn MacLeod (disjoined September 2026)
17. Mrs Caron Macpherson (disjoined September 2026)
18. Mrs Helen Malloch
19. Mr Bruce Marshall
20. Dr Ian Mason
21. Mr Colin McNaught
22. Dr Alastair McPhee
23. Mrs Sandra McPhee
24. Mrs Jan Morrison
25. Mr George Murray
26. Mrs Norma Murray
27. Mr Raymond Nelson
28. Mr John Patrick
29. Miss Alison Purves
30. Mrs Barbara Ramsay (died March 2026)
31. Dr Graeme Simpson
32. Mrs Jackie Simpson
33. Mr Martin Thomson
34. Mr John Wood

**Principal Office-bearers**

Interim Moderator : Rev Gordon Armstrong
Session Clerk: Dr Graeme Simpson
Clerk to the Session: Miss Alison Purves
Church Treasurer: Mr Alastair Crae

**Auditor**

Thomson Cooper Accountants
3 Castle Court, Carnegie Campus
Dunfermline
KY11 8PB

**Bankers**

Royal Bank of Scotland
Moncrieff Street
Paisley

Sherwood Greenlaw Parish Church of Scotland
Trustees' Annual 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 our accounting policies 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 (FRS 102)(effective 1 January 2019).

**Objectives and Activities**
The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

**Mission and Purpose**
As a Christian fellowship we seek to spread the Good News of the Gospel and to support and encourage each other while serving our local community in Christ's name.

**Membership Roll**
As of 31 December 2025, there were 224 names on our roll, with an additional 30 named adherents. Attendance at in-person weekly worship averages between 80-90 at most Sunday Morning Services and 15 to 20 at Wednesday Worship. We estimate that over 80 view our online content each week. We have 10 children on Junior Church Rolls. Over 30 boys attend the different sections of our Boy's Brigade, and 80 girls are involved in the sections of the Guide Company. These are important groups within the local community.

**Activities**
We meet every Sunday for morning worship. Wednesday Worship, a short midweek service, is held from October to May, led by Rev E Marshall. Joint services were held with St Mark's Oldhall on 5th January, 16th March, 4th May, 8th June, 6th July, 27th July, 3rd August, 23rd November, and 28th December. Additional services were held on Maundy Thursday and Christmas Eve. A team of Elders and members regularly assists the Minister with prayers, readings, and scripts as required. Worship continues to be live streamed for those unable to attend with content available through our You Tube channel and Facebook. A small group of committed volunteers makes this possible.

Our New Life church magazines are published four times a year, and occasional newsletters are delivered, but copies have also been emailed or posted to members to keep them up to date with the life of the Church.

Our Church family is welcoming and keen to attract visitors and new members. Our Junior Church, comprising Creche and three departments, is staffed by talented and devoted teachers

and helpers. We are always looking to expand the numbers attending, all new families and new friends will be made very welcome. The Church Choir, under the able direction of Madame Clotilde Raydon rehearses on Thursday evening and Sunday mornings, preparing to lead the congregational singing and worship, and performing introits and anthems as part of our services.

The Guild meets jointly with St Marks Oldhall and is working well. A Monthly "Time Out" group for ladies is running very successfully on a Friday afternoon, using our Minor Hall. The Men's Group also meet monthly, with invited speakers, in addition an annual dinner and a small annual golf tournament are held.

Throughout the week a wide range of youth organisations use our facilities and are led by talented and committed leaders all dedicated to their respective organisation. These include:-

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|---|---|
| Rainbows | Thursday Evening |
| BB Anchor Boys | Friday evening |
| BB Junior Section | Friday Evening |
| BB Company Section | Friday Evening |
| Brownies | Thursday Evening |
| Guides | Thursday Evening |

The Barshaw Toddlers Group meets on Tuesday to Friday mornings in our Lower Hall.

Sherwood Greenlaw has a policy of inclusion which has been reflected by the provision of accommodation to the BB Battalion (for training), Reaching Older Adults in Renfrewshire (ROAR), Slimming World Group and the Paisley East End and Williamsburgh Community Council. During 2025 ROAR and the Slimming World Group relinquished their halls lets with us. There are also Aerobic classes, a Dance School and Yoga Classes meeting weekly within our facilities.

**Achievements and Performance**

Despite the uncertainty caused by the retiral of our former minister and the subsequent sisting of the charge (see below), we continue to see good levels of attendance at our weekly worship services and other organised events. It is a privilege to share our faith not only with one another but also with those in our parish and wider community. We commit the future of our Church Family to our Lord, that through the love of Christ and His Holy Spirit we can know God better and walk through life more closely with Him.

PACHEDU

During 2025, the charity Pachedu continued to maintain its Community Garden within the larger Manse garden. The project featured in a segment of the "Beechgrove Garden" on BBC television. A seating area, raised beds and other structures have provided a focus for volunteers from the immigrant community. Members of the church have offered tea and snacks to those participating in the project. Following the sale of the Manse in December 2025 (see below), we are delighted that the new owners have agreed to continue the tenancy of the charity.

Seasons for Growth

The church has accredited volunteers available to provide the support of the Seasons for Growth programme to the bereaved and others in our community.

Fund Raising and Social Events

A coffee morning was held on 1st March to support the 14th Paisley Brownies. A family Quiz evening on Saturday 22nd March was well supported by members and friends from both Sherwood Greenlaw and St Mark's. In September our Harvest Appeal for Christian Aid raised £805. The toddler group held a series of McMillan coffee mornings, raising £292. Donations for Renfrewshire foodbank were welcomed weekly until the summer break, and in September we launched a re-focussed "Foodbank Sunday", on the first Sunday of each month. In addition, a coffee morning in aid of the foodbank was held on 29th November, raising an amazing £820.

Williamsburgh Primary School

For Christmas 2025, donations from Church members for our Junior Church school appeal totalled £830. The head teacher wrote "Please pass on a huge thankyou to the congregation who gifted a fantastic donation to the school. A portion is going towards the panto visiting this week, and some has been used to purchase gifts for families that we know are needing help at this time of year." It has been a pleasure to be able to host Easter, Leaving, and Christmas services for the school again this year.

Ministerial Supply

The charge of Sherwood Greenlaw Church Paisley has been vacant since 18th February 2024, and was sisted at that time by Clyde Presbytery, that is without permission to call a new minister. Rev Tom Cant was appointed Locum Minister from 1st September 2024 and continued in this role until his final service with us on 5th October 2025. Fittingly, this was a service of Communion and was also the sixty-first anniversary of his ordination as a Minister of Word and Sacrament. The congregation expressed its thanks and appreciation for his long and faithful service to the wider church, and his inspiring leading of our worship in this last year, at a simple lunch following the morning service. As mentioned above a number of joint services were held with St Mark's Oldhall Church, and we are grateful to Rev Sonia Blakesley for her leadership through those. Thanks are also due to Rev Eddie Marshall, Rev David Kay, Rev Maureen Leitch, Rev Alistair Shaw, and to our Interim Moderator, Rev Gordon Armstrong, for leading services and shepherding us through the year, and to the group of readers and worship leaders from within the congregation who have contributed throughout the year to our worship. Mention should also be made of the contribution of our church organist Mme Clotilde Raydon, both for her exceptional musicianship and her sensitive and spiritual choice of musical items, and to the church choir for their leading of worship.

Pastoral Care

One of the most vital ways in which we demonstrate God's love is through the pastoral care we offer to those in need within our Church family. We also support those in the Parish and elsewhere who may be suffering from illness, a personal crisis or bereavement. The work of our Pastoral Care Committee is critical to the support of our Ministers and Session in delivering

much needed Christian care and concern. As part of his duties as locum minister, Rev Cant regularly visited and supported those in hospital and at home and conducted funeral services as required.

Proposed Union with St Mark's Oldhall Church

As instructed by Clyde Presbytery and in line with its Mission plan, a small group of elders have represented Sherwood Greenlaw Church Kirk Session in discussions with counterparts from St Mark's Oldhall, with a view to proceeding to a union of the two congregations and the formation of a new church in East Paisley. The matters considered included the proposed name of the new congregation, its minister (as tenured minister of St Mark's Oldhall Rev Sonia Blakesley has indicated her willingness to go forward as minister of the united congregation), and the church buildings and manse to be used. The discussions continued until the summer recess and were generally positive. During this time the congregations participated in regular joint services and other events as outlined above. Recognising that the older and larger buildings of Sherwood Greenlaw required considerable maintenance and repair compared to St Mark's Oldhall, the small group nonetheless felt unable to make a recommendation regarding buildings without further input from Presbytery and the General Trustees of the Church of Scotland, and the meetings were paused. Plans for a joint meeting of both Kirk Sessions and Presbytery representatives have been made for January 2026, with the intention of producing a draft Basis of Union to be voted on in due course.

Sale of Manse, 5 Greenlaw Drive, Paisley

Vacant since June 2024, the Sherwood Greenlaw Manse was a late Victorian building which did not meet the latest energy efficiency standards of the Church of Scotland. With the availability of the St Mark's Oldhall manse for the future joint congregation, it was agreed by the Kirk Session and Presbytery that the manse should be sold. The sale was concluded in December 2025, and the proceeds are being held in reserve meantime.

**Stewardship**

In challenging times our members more than ever will have to contribute time, talents, and money in order to be effective in our discipleship, continuing the excellent works done in Christ's name to date.

**Financial Review**

Income

The main item impacting the financial statements has been the sale of the Manse as noted earlier in this report. The proceeds were £550,122 (net £540,680) and were received into our bank account shortly before the end of the financial year. As a result of this, we were obliged to have these financial statements audited as the £500,000 income threshold was reached. This income solidified our financial position though these funds are ring-fenced as we move forward.

Outwith that, in a year where uncertainty of ministry and of our future has been a factor, as well as one with a number of joint services, our offerings reduced from £75,882 to £68,259 and the associated gift aid reduced to £12,586. One legacy of £1,926 was received, the first for a

number of years. Our halls income reduced significantly from £11,173 to £4,404 as two of our main hall users decided not to continue with their lets. We were able to generate decent amounts of interest on our various deposits and Funds, earning £7,999 in the year. In order to maintain cash flow in our main bank account we utilised £11,500 from our Revenue Account in Edinburgh to cover operating expenses. This is shown as other income. Despite a pressure on our bottom line, we continued to support local community initiatives during the year, particularly the local Renfrewshire Foodbank. In total, the income for the year was £660,944, a significant increase from £115,899 in 2024.

**Expenditure**

Our expenditure also increased in the year from £115,471 to £138,254. Our Giving to Grow (GTG) allocation increased from £49,053 to £61,496 though our Locum and Ministerial costs were lower than in 2024 (the GTG allocation including our 2025 costs). Our salaries and expenses costs increased from £20,888 to £23,538 with a full year of caretaker costs as well as salary increases for staff. Our buildings costs also increased with a full year of Manse utilities as well as increased tariffs for the year. We also had increased Manse council tax costs which arose due to the length of vacancy of the building in 2025. Finally, there were one-off legal and similar costs for the sale of the Manse, totalling £9,442.

**Result for the Year and Additional Comments**

Our net income for the year was £522,690 after the Manse sale and this covered an operational deficit of £17,990 for the year. We invested the Manse sale funds in the Church of Scotland Investor's Trust in early January 2026. Our Capital Account in Edinburgh increased in value to £53,703 (from £51,229). We have earmarked withdrawing £29,895 from this account to cover urgent roof repairs which started in January 2026. Our Revenue Account currently sits with a balance of £1,451. We continue to spread our financial risk across several institutions while attempting to generate interest on all of our non-operating bank and deposit accounts.

We are forecasting a significant deficit in 2026 due to continued lower congregational numbers coupled with an increasing number of shared services with St Mark's (split between the two locations) and a general air of uncertainty within the congregation who are preparing for the proposed amalgamation. Depending on the final arrangements, there are likely to be some costs for the joint congregation to cover in terms of restructuring.

**Risk Management**

Our Church Family continues to live in challenging times and the risks facing us are becoming increasingly clear. Our congregation and our Eldership are ageing and numbers continue to reduce year on year. Many of our members are housebound or require care or live in care establishments. This is offset to some extent by the presence of several families with young children, and a proportionally high attendance at Sunday Worship, and views of our on-line output.

As mentioned above the Presbytery Mission Plan has major implications for our future congregational life. We anticipate that a Basis of Union for the congregations of Sherwood Greenlaw and St Mark's Oldhall will be produced and voted on in 2026. If agreed the process

of Union will move on, and decisions taken regarding the joint assets of the congregation, staffing etc.

As part of that process, we will have to resolve the future of our present Church buildings, which are B listed. We have reported before that the cost of maintaining church buildings and fabric (which are now over 100 years old) imposes a considerable burden on the income and resources of our Church. This burden has been discharged thanks to the generosity of members but continuing prudent management of our finances and funds is critical. Several areas of our buildings have suffered significant water ingress. Major external repairs have been carried out during 2025, but further maintenance work will be needed soon. Estimates of the cost of a full schedule of necessary works prepared by NLM Building Consultancy through a tendering process in 2024 range from £650,000 to well over £1,000,000. These costs are being revisited to identify those which are most essential, and in particular to consider those which have Health and Safety implications. As repair costs are one of the elements with which the General Trustees of the Church of Scotland decide on the future viability of church buildings in the Presbytery plan process, it is highly likely that we will only be allowed to complete short term repairs, and that our present buildings, despite their location, size, and range of amenities, may not be suitable for the proposed united congregation. Until sold however, the buildings will remain the responsibility of the congregation.

Our Fire Safety policy is regularly updated, and there are regular checks of fire-fighting equipment, and gas and electrical safety. There are no known Asbestos risks. An AED device is located in the Halls kitchen for Medical Emergencies.

**Reserves Policy**

Due to the imminent union/amalgamation between Sherwood Greenlaw Church and St Mark's, the Trustees have confirmed that reserves should cover at least 12 and up to 24 months of expenditure (based on the 2026 budget) by which time the process is expected to be completed. These costs will be between £121,000 and £242,000. At the year end the Church held unrestricted funds of £258,458 of which £73,976 relates our fixed assets and other balance sheet values. That leaves a balance of £184,882 which has been designated for future Fabric and Ministerial Assistance and General purposes and for Flowers use, and this currently sits within our desired level of reserves. The net proceeds from the sale of the Manse of £540,680 sit within our Restricted Funds.

**Structure, Governance and Management**
**Transition to Unitary Constitution in 2022**

The Deed of Constitution (Unitary Form), for Sherwood Greenlaw Church of Scotland, Paisley was signed by the Delegation of the General Assembly of the Church of Scotland on 23rd August 2022. The Church Solicitor has notified the Office of the Scottish Charity Regulator (OSCR) of this change.

From this date, members of the Kirk Session became the sole charity trustees. The Kirk Session members are the ordained elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. Elders are ordained for life, but the church recognises that those who are unable to take an active part in the life of the session may "retire" and cease to be trustees of the charity. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Kirk Session has appointed a Session Clerk and Congregational Treasurer and has now established five Action Teams to support the work of the Session, drawing on its own members, but also other members of the congregation who are believed to have the skills and commitment to contribute to the affairs of the Church. There are the following teams: Resources, Mission, Worship, Nurture, Pastoral Care. A co-ordinating Group, consisting of the Minister, Session Clerk, Treasurer, and the chairs of the teams has also been established.

**Office Bearers**

The Session began 2025 with 33 Trustee (active) Elders, and 7 retired Elders. During the year Mrs Maris Anderson retired, and four retired elders, Mr Frank Campbell, Mr William Hutton, Mr Duncan Jamieson, and Mr Carl Neilson died. Mr William Fleming joined session in September 2025. We end the year with 33 active Elders (17 men and 16 women), and 4 retired Elders.

**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.

**Auditor**
Thomson Cooper were appointed as auditor to the charity and a resolution proposing that they will be re-appointed will be put at a General Meeting.

**Disclosure of Audit Information**
Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Approved by the Trustees and signed on their behalf,

**Dr Graeme Simpson, Session Clerk**

**Date:** 9 September 2026

Sherwood Greenlaw Parish Church of Scotland

SC 007484

Auditor's Report to the Trustees of Sherwood Greenlaw Parish Church of Scotland

## Opinion

We have audited the financial statements of Sherwood Greenlaw Parish Church of Scotland (the 'church') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the church's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the vestry with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Sherwood Greenlaw Parish Church of Scotland

SC 007484

Auditor's Report to the Trustees of Sherwood Greenlaw Parish Church of Scotland

**Responsibilities of Trustees**
As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the vestry determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

**Extent to which the audit was considered capable of detecting irregularities, including fraud**
We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue and tested a sample of journals to confirm they were appropriate. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We gained an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates and considered the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud. This included but was not limited to the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006.

We focused on laws and regulations that could give rise to a material misstatement in the charity's financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of the Directors and key management personnel;
- review of minutes of board meetings throughout the period; and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion, or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Sherwood Greenlaw Parish Church of Scotland

SC 007484

Auditor's Report to the Trustees of Sherwood Greenlaw Parish Church of Scotland

**Other matters**

We were engaged to audit the financial statements of Sherwood Greenlaw Parish Church of Scotland for the year ended 31 December 2025. We were not engaged to audit, nor did we audit, the financial statements of Sherwood Greenlaw Parish Church of Scotland for the year ended 31 December 2024. Those financial statements were not audited.

**Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fiona Haro

**Fiona Haro (Senior Statutory Auditor)**
For and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

**10 September 2026**

Thomson Cooper is eligible for appointment as auditor of the church by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## Sherwood Greenlaw 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 £ |
|---|---|---|---|---|---|---|---|---|---|
| **Incoming and endowments from:** | | | | | | | | | |
| Donations and Legacies | 1 | 84,774 | 0 | 0 | 84,774 | 91,347 | 2,000 | 0 | 93,347 |
| Charitable Activities | 2 | 812 | 0 | 0 | 812 | 260 | 658 | 0 | 918 |
| Other trading Activities | 3 | 4,404 | 0 | 0 | 4,404 | 11,173 | 0 | 0 | 11,173 |
| Investments/Bank Deposits | 4 | 7,943 | 56 | 0 | 7,999 | 8,894 | 43 | 0 | 8,937 |
| Other Income | 5 | 11,500 | 551,455 | 0 | 562,955 | 0 | 1,524 | 0 | 1,524 |
| **Total Income** | | 109,433 | 551,511 | 0 | 660,944 | 111,674 | 4,225 | 0 | 115,899 |
| **Expenditure On:** | | | | | | | | | |
| Raising Funds | 6 | 163 | 0 | 0 | 163 | 163 | 493 | 0 | 656 |
| Charitable activities | 6 | 127,828 | 9,473 | 0 | 137,301 | 114,236 | 43 | 0 | 114,279 |
| Other Expenditure | 6 | 0 | 790 | 0 | 790 | 0 | 536 | 0 | 536 |
| **Total Expenditure** | | 127,991 | 10,263 | 0 | 138,254 | 114,399 | 1,072 | 0 | 115,471 |
| **Net (Expenditure)/Income before gains/(losses) on investments** | | -18,558 | 541,248 | 0 | 522,690 | -2,725 | 3,153 | 0 | 428 |
| **Net Gains/(Losses) on investments** | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Net (Expenditure)/Income** | | -18,558 | 541,248 | 0 | 522,690 | -2,725 | 3,153 | 0 | 428 |
| **Transfers between funds** | | 677 | -677 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Net movement in funds** | | -17,881 | 540,571 | 0 | 522,690 | -2,725 | 3,153 | 0 | 428 |
| **Total funds brought forward** | | 276,339 | 25,019 | 0 | 301,358 | 279,064 | 21,866 | 0 | 300,930 |
| **Total funds carried forward** | | 258,458 | 565,590 | 0 | 824,048 | 276,339 | 25,019 | 0 | 301,358 |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derives from continuing activities.

Sherwood Greenlaw Parish Church of Scotland
Balance Sheet
At 31 December 2025

| | Note | | 2025 £ | | 2024 £ |
|---|---|---|---|---|---|
| **Fixed Assets** | | | | | |
| Tangible Fixed assets | 9 | | 80,934 | | 84,330 |
| **Total Fixed Assets** | | | 80,934 | | 84,330 |
| **Current Assets** | | | | | |
| Debtors | 10 | 6,831 | | 9,494 | |
| Bank and cash | | 739,197 | | 212,015 | |
| | | 746,028 | | 221,509 | |
| **Creditors** | | | | | |
| Falling due within one year | 11 | 2,914 | | 4,481 | |
| | | 2,914 | | 4,481 | |
| **Net Current Assets** | | | 743,114 | | 217,028 |
| **Net Assets** | | | 824,048 | | 301,358 |
| **Funds of the Charity:** | | | | | |
| Unrestricted Income Funds | 14 | 258,458 | | 276,339 | |
| Restricted Income Funds | 14 | 565,590 | | 25,019 | |
| **Total Funds** | | | 824,048 | | 301,358 |

The accounts were approved by the Kirk Session on **9 September 2026**
For and on behalf of the Kirk Session

_____ Session Clerk

Alastair Crae
_____ Treasurer

Sherwood Greenlaw Parish Church of Scotland
Statement of Cash Flows
Year ended 31 December 2025

| | Note | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|
| Net Cash (used in)/provided by Operating activities | 15 | 519,184 | -6,340 |
| **Cash Flows from Investing Activities** | | | |
| Interest and dividends | | 7,999 | 8,937 |
| Purchase of fixed assets | | 0 | 0 |
| Proceeds from sale of investments | | 0 | 0 |
| Net Cash provided by Investing activities | | 7,999 | 8,937 |
| **Cash Flows from Financing Activities** | | | |
| Repayment of borrowings | | 0 | 0 |
| Net Cash provided by Financing activities | | 0 | 0 |
| Change in Cash and Cash Equivalents in the year | | 527,182 | 2,597 |
| Cash and Cash Equivalents brought forward | | 212,015 | 209,418 |
| Cash and Cash Equivalents carried forward | | 739,197 | 212,015 |

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

**Funds**

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.

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. Where the specific purpose of the fund is not known with certainty, the fund has been classified as an unrestricted fund.

**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 (FRS102) 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.

**Resources expended**

Expenditure is recognised on an accruals basis as the liability is incurred. As for income above, all expenditure of the organisations has also been amalgamated and noted in a separate line in note 5 below and the funds reported separately in Note 14 as for incoming resources above.

**Interest Receivable**

Interest on funds held on deposit is included as it accrues and the amount can be measured reliably by the charity - this is normally upon notification of interest paid or payable by the bank.

**Tangible fixed assets**

The charity has title to the Church, halls and Manse which are shown in the accounts at the original historical cost. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £1,000 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:

| | |
|---|---|
| Church and Buildings (including Manse) | 40 years |
| Buildings fixtures and fittings | 5 years |
| Furniture and office equipment | 3 years |

**Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

**Taxation**

Sherwood Greenlaw 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.

**Sherwood Greenlaw 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 | 68,259 | 0 | 0 | 68,259 | 75,882 | 0 | 0 | 75,882 |
| Tax recovered on Gift Aid | 12,586 | 0 | 0 | 12,586 | 14,049 | 0 | 0 | 14,049 |
| Legacies | 1,926 | 0 | 0 | 1,926 | 0 | 0 | 0 | 0 |
| Grants and similar income | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 2,000 |
| Others including Flowers | 2,003 | 0 | 0 | 2,003 | 1,416 | | 0 | 1,416 |
| | 84,774 | 0 | 0 | 84,774 | 91,347 | 2,000 | 0 | 93,347 |

No value has been assigned to donated goods/services in the year.

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **2 Income from Charitable Activities** | | | | | | | | |
| Weddings and Funerals | 320 | 0 | 0 | 320 | 260 | 0 | 0 | 260 |
| Coffee Mornings/Similar Events | 492 | 0 | 0 | 492 | 0 | 658 | 0 | 658 |
| | 812 | 0 | 0 | 812 | 260 | 658 | 0 | 918 |
| **3 Income from Other Trading Activities** | | | | | | | | |
| Rent received - Halls Income only | 4,404 | 0 | 0 | 4,404 | 11,173 | 0 | 0 | 11,173 |
| | 4,404 | 0 | 0 | 4,404 | 11,173 | 0 | 0 | 11,173 |
| **4 Investment Income** | | | | | | | | |
| Bank interest | 7,943 | 56 | 0 | 7,999 | 8,894 | 43 | 0 | 8,937 |
| | 7,943 | 56 | 0 | 7,999 | 8,894 | 43 | 0 | 8,937 |
| **5 Other Income** | | | | | | | | |
| Income from Revenue Account | 11,500 | 0 | 0 | 11,500 | 0 | 0 | 0 | 0 |
| Gain on sale of Assets | 0 | 550,122 | 0 | 550,122 | 0 | 0 | 0 | 0 |
| Other Organisations | 0 | 1,333 | 0 | 1,333 | 0 | 1,524 | 0 | 1,524 |
| | 11,500 | 551,455 | 0 | 562,955 | 0 | 1,524 | 0 | 1,524 |
| **Totals** | 109,433 | 551,511 | 0 | 660,944 | 111,674 | 4,225 | 0 | 115,899 |

| | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Endowment Funds 2025 £ | Total 2025 £ | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Endowment Funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|---|
| **6 Analysis of Expenditure** | | | | | | | | |
| **Raising Funds** | | | | | | | | |
| Fund Raising Costs | 0 | 0 | 0 | 0 | 0 | 493 | 0 | 493 |
| Offering Envelopes | 163 | 0 | 0 | 163 | 163 | 0 | 0 | 163 |
| | 163 | 0 | 0 | 163 | 163 | 493 | 0 | 656 |
| **Charitable Activities** | | | | | | | | |
| Giving to Grow Allocation | 61,496 | 0 | 0 | 61,496 | 49,053 | 0 | 0 | 49,053 |
| Minister's Expenses and Similar | 0 | 0 | 0 | 0 | 720 | 43 | 0 | 763 |
| Pulpit Supply | 890 | 0 | 0 | 890 | 2,666 | 0 | 0 | 2,666 |
| Locum Costs | 1,087 | 31 | 0 | 1,118 | 4,722 | 0 | 0 | 4,722 |
| Presbytery Dues | 1,696 | 0 | 0 | 1,696 | 1,617 | 0 | 0 | 1,617 |
| Depreciation of fixed assets | 3,396 | 0 | 0 | 3,396 | 3,396 | 0 | 0 | 3,396 |
| Other salary costs and expenses | 23,538 | 0 | 0 | 23,538 | 20,888 | 0 | 0 | 20,888 |
| Fabric Repairs & Maintenance | 3,772 | 0 | 0 | 3,772 | 3,146 | 0 | 0 | 3,146 |
| Council Tax (Manse) | 3,884 | 0 | 0 | 3,884 | 904 | 0 | 0 | 904 |
| Other Buildings Costs | 22,540 | 0 | 0 | 22,540 | 19,962 | 0 | 0 | 19,962 |
| Church Office/cleaning Expenses | 4,596 | 0 | 0 | 4,596 | 4,675 | 0 | 0 | 4,675 |
| Professional Services | 350 | 9,442 | 0 | 9,792 | 1,778 | 0 | 0 | 1,778 |
| Organ & Music | 210 | 0 | 0 | 210 | 399 | 0 | 0 | 399 |
| Flowers | 373 | 0 | 0 | 373 | 310 | 0 | 0 | 310 |
| | 127,828 | 9,473 | 0 | 137,301 | 114,236 | 43 | 0 | 114,279 |
| **Other Costs** | | | | | | | | |
| Church Organisations | 0 | 790 | 0 | 790 | 0 | 536 | 0 | 536 |
| | 0 | 790 | 0 | 790 | 0 | 536 | 0 | 536 |
| **Total** | 127,991 | 10,263 | 0 | 138,254 | 114,399 | 1,072 | 0 | 115,471 |

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

## 7 Staff costs and numbers

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Salaries and wages | 22,280 | 19,239 |
| Social security/pension costs | 689 | 1,025 |
| Total | 22,969 | 20,264 |

The average number of employees during the year, calculated on the basis of a head count, was as follows:

| | 2025 | 2024 |
|---|---|---|
| Administration | 1 | 1 |
| Music staff | 1 | 1 |
| Premises/Maintenance | 1 | 0 |
| | 3 | 2 |

No employee had employee benefits of over £60,000 (2024 - nil).
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.

## 8 Trustee Remuneration and Related Party Transactions

No trustees was re-imbursed personal expenses on behalf of the Church this year.
No other trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.
During the year, an estimated total amount of £23,577 was donated to the charity by its Trustees.

## 9 Tangible Fixed Assets

| | Buildings | Fixtures | Office Equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Cost (historical)** | | | | |
| At 1 January 2025 | 147,836 | 27,490 | 6,313 | 181,639 |
| Additions | 0 | 0 | 0 | 0 |
| Disposals | -2,000 | -2,592 | 0 | -4,592 |
| At 31 December 2025 | 145,836 | 24,898 | 6,313 | 177,047 |
| **Accumulated Depreciation** | | | | |
| At 1 January 2025 | 63,506 | 27,490 | 6,313 | 97,309 |
| Charge for year | 3,396 | 0 | 0 | 3,396 |
| Eliminated on Disposals | -2,000 | -2,592 | 0 | -4,592 |
| At 31 December 2025 | 64,902 | 24,898 | 6,313 | 96,113 |
| **Net Book Value** | | | | |
| At 31 December 2025 | 80,934 | 0 | 0 | 80,934 |
| At 31 December 2024 | 84,330 | 0 | 0 | 84,330 |

10 Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Gift Aid Refund Due | 3,314 | 3,436 |
| Insurance premiums prepaid | 1,957 | 1,694 |
| Other debtors/prepayments | 1,560 | 4,365 |
| | 6,831 | 9,494 |

11 Creditors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals | 2,914 | 4,481 |
| Sundry Creditors | 0 | 0 |
| | 2,914 | 4,481 |

12 Analysis of Net Assets Among Funds

| | General | Designated | Restricted | Endowment | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Fixed Assets | 80,934 | 0 | 0 | 0 | 80,934 |
| Current Assets | -4,444 | 184,882 | 565,590 | 0 | 746,028 |
| Current Liabilities | -2,914 | 0 | 0 | 0 | -2,914 |
| Net assets at 31 December 2025 | 73,576 | 184,882 | 565,590 | 0 | 824,048 |

13 Volunteers

In common with all congregations of the Church of Scotland, the charity benefits from the contributions made by volunteers who give their time and talents willingly for the Church.The areas of congregational life which rely on the contributions of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown by these volunteers.

14 Movements in Funds

| | At 1 January 2025 | Income | Expenditure | Revaluation/ Transfers | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Restricted funds** | | | | | |
| Minister Benevolent Fund | 552 | 25 | 0 | -577 | 0 |
| The Reid Lamont Bequest | 2,486 | 31 | -31 | 0 | 2,486 |
| Junior Church | 464 | 195 | -271 | 0 | 388 |
| Choir Account | 771 | 265 | -136 | -100 | 800 |
| Quest Group | 0 | 0 | 0 | 0 | 0 |
| Social Committee | 3,579 | 873 | -383 | 0 | 4,069 |
| Fabric and Ministerial Assistance Account CCB | 2,000 | 0 | 0 | 0 | 2,000 |
| General Fund - Music Resources Fund | 1,000 | 0 | 0 | 0 | 1,000 |
| General Fund - Fund-Raising | 9,027 | 0 | 0 | 0 | 9,027 |
| General Fund - Hardship Donations | 4,200 | 0 | 0 | 0 | 4,200 |
| General Fund - Wednesday Worship | 940 | 0 | 0 | 0 | 940 |
| Manse Proceeds Fund | 0 | 550,122 | -9,442 | 0 | 540,680 |
| | 25,019 | 551,511 | -10,263 | -677 | 565,590 |
| **Unrestricted funds** | | | | | |
| Fabric and Ministerial Assistance Account CCB | 85,444 | 3,923 | 0 | -5,587 | 83,780 |
| FMA CoS Investor Trust | 42,243 | 1,768 | 0 | 0 | 44,011 |
| Flowers Fund | 1,248 | 162 | -373 | 0 | 1,037 |
| General Fund | 93,602 | 101,328 | -127,618 | 6,264 | 73,576 |
| 2018 Mission and Outreach Fund | 19,785 | 828 | 0 | 0 | 20,613 |
| 2018 Minister Discretionary Fund | 2,933 | 123 | 0 | 0 | 3,056 |
| 2019 General Purposes Fund | 31,084 | 1,301 | 0 | 0 | 32,385 |
| | 276,339 | 109,433 | -127,991 | 677 | 258,458 |
| **Total funds** | 301,358 | 660,944 | -138,254 | 0 | 824,048 |

14 Movements in Funds (continued)

Purposes of Restricted Funds

Minister Benevolent Fund: This is a fund to be used at the discretion of the Minister.
The Reid Lamont Bequest: This is a fund where the interest earned is to be paid to the Minister for benevolent purposes on an annual basis.
The remainder of the Funds (Junior Church, Choir and Social Committee) are held by these organisations on their own behalf to cover their own specific activities.
Fabric and Ministerial Assistance Account - the remaining funds held in this account are restricted in use and are to be used at the discretion of the Organist and Flower Convenor (an even split).
The Musical Resources Fund is to be used to encourage development of musical resources for children and young people in the congregation.
General Fund (Fund-raising) - this account contains funds which are tracked separately and which are to be used for the purposes of Halls Development.
General Fund (Repair Donations) - this account contains funds which are tracked separately and which are to be used for re-plenishment of our 2018 Designated Funds which were used in 2019. Funds are donations towards repair costs.
General Fund (Donations) - these were awards from SCOTMID, the Hope Trust and Spill the Beans to support hardship in the community.
General Fund (Wednesday Worship) - this account contains funds which are tracked separately and which are to be used to cover expenses associated with running this Worship group.
The Manse Proceeds Fund represents Restricted Funds from the sale of the Manse which are ring-fenced.

Purposes of Unrestricted or Designated Funds

Fabric and Ministerial Assistance Fund: The Trustees have set aside funds for the maintenance of the church property and for supporting resources to supplement the Minister as might be required. This account has now been split into two accounts one of which is with Church of Scotland Investor's Trust.
Flowers Fund: Funds associated with Flowers (donations/expenditure) are held in a designated account for all Flower-related activity.
The General Fund is the main Church operating account. The balance includes amounts which relate to capital expenditure on the Church and its buildings.
The 2018 Mission and Outreach Fund is to cover costs and funding of positions (if necessary) to support our ongoing Mission and local community Outreach programmes.
The 2018 Minister Discretionary Fund is for initiatives and projects led by our Minister and is to be used at his discretion.
The 2019 General Purposes Fund was set up to generate some interest on surplus cash held in the General Account and to cover any ongoing major repair costs for the Church.

15 Reconciliation of Net Movement in Funds to Net Cash Flow from operating activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Net Movement in Funds | 522,690 | 428 |
| Add Back - Depreciation Charge | 3,396 | 3,396 |
| Deduct - Interest Income | -7,999 | -8,937 |
| (Increase)/Decrease in Debtors | 2,663 | -2,925 |
| Increase/(Decrease) in Creditors | -1,567 | 1,698 |
| **Net Cash (Used In)/Provided By Operating Activities** | 519,184 | -6,340 |

16 Collections for Third Parties

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Christian Aid | 755 | 1,526 |
| Renfrewshire Foodbank | 1,826 | 1,357 |
| Renfrewshire Women's Aid - estimate | 500 | 500 |
| | 3,081 | 3,383 |

In addition, food collections were made throughout the year for the Renfrewshire Food Bank. Donations of hats, scarves and gloves were made to Williamsburgh School.

Sherwood Greenlaw Parish Church of Scotland
Appendix

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

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| **CAPITAL ACCOUNT** | | |
| Credit Balances held at 31 December at cost | 35,000 | 35,000 |
| Market Value of Balances at 31 December | 53,703 | 51,229 |
| **REVENUE ACCOUNT** | | |
| Credit Balance at 31 December | 1,451 | 11,079 |