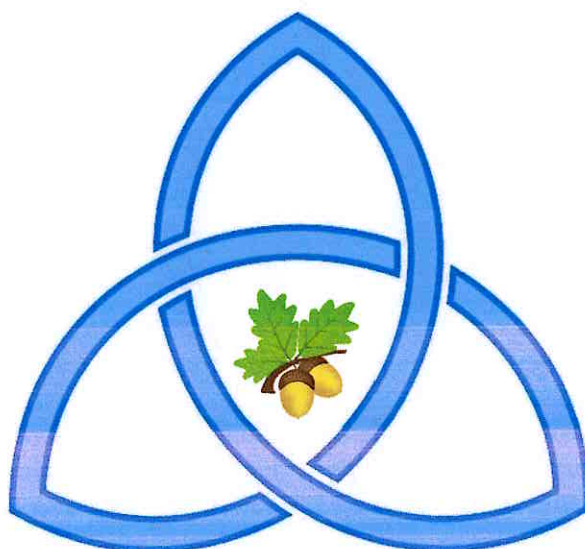


Oakshaw Trinity Church Paisley

Church of Scotland and United Reformed Church



CONGREGATION ACCOUNTS AND TRUSTEES REPORT

Year to 31st December 2025

Church of Scotland Congregation Number : 140767

United Reformed Church Number : 13E07

Scottish Charity No : SC005362

Oakshaw Trinity Church

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 in pages 13 and 14 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 16th July 2014.

Objectives and Activities

Both the Church of Scotland and the United Reformed Church are Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. Both Churches co-operate with other Churches in various ecumenical bodies in Scotland and beyond.

Oakshaw Trinity Church has developed a Mission Statement, which says:

Oakshaw Trinity Church, in common with all Churches, exists to proclaim the good news of Christ in our place and context.

"Proclamation" consists not only of regular worship, but service to, and presence in, the community, by which signs others see something of Christ's Kingdom.

Oakshaw Trinity is committed to care for people in pastoral need, to provide an opportunity for worship and fellowship, and to empower individual members for witness and service.

The Congregation meets for worship weekly on Sunday at 11.00 a.m. Weekly online Worship material is still available on Facebook and on the Website. Worship is held on a Thursday in the Wynd Centre, an outreach of the Congregation of Oakshaw Trinity Church. The Centre is there for the benefit of the Community. Our work with children and young people is through the Sunday School and our Uniformed Youth Organisations. We have Boys' Brigade, Girls' Brigade and Guide Companies including Brownie and Rainbow Packs. Adult Organisations include The 2 O'clock Club, Tea and Crafts, The Friendly Hour, Trinity Theatre Group, Handbell Ringers, Church Choir, Men's Club and an Explorers Group. A monthly lunch club operates from October to April for all members and others who wish to attend.

Sunday School: 2025 started with the children learning about many Old & New Testament figures, reading stories and making great crafts.

In February the children and their families took part in the family challenge afternoon. The children had a great time taking part in different games and sports.

The Easter period saw the children learning the bible story and making Easter crowns. In June, children attended the church family outing to Five Sisters Zoo. Despite the typical Scottish weather, the children had a wonderful day seeing lots of different animals. Lots of fun was had by all!

We finished for the session in June with our annual promotion service.

In August we started back, with our theme for the year, The Kings & Queens of the bible.

We had visitors from the ECO Committee spend time with us, planting bulbs for the garden, and making posters.

In October the children and families enjoyed a barbeque and games afternoon with the youth organisations.

Remembrance Sunday the children took time to remember those who fought for us, observing a 2-minute silence and making poppy lanterns.

We ended the year with a Christmas party and our highly anticipated nativity play, "A Christmas Tale". All children took part and were wonderful.

2 O'Clock Club: The Two O'Clock Club is a ladies' group which meets on the last Monday afternoon of the month from October to April. Normally about 20 to 25 people attend. We have a speaker or activity for the first 30 to 45 minutes and then enjoy some chat over tea and coffee. In the early summer and before Christmas we have a lunch in a local restaurant. We also try to raise money for one or two charities over the year. In 2025 we raised £450 for the Wynd Counselling Service.

Our aims are FELLOWSHIP, FRIENDSHIP, FUN and FUNDRAISING.

Friendly Hour: The Friendly Hour meet every Tuesday Afternoon from January until May and from October until December. We welcome ladies and gentlemen, both from the Church and the local community. Everyone is assured a warm welcome, friendship and fellowship.

We open each week with a welcome and a short Devotion delivered by our Minister and various members. We then enjoy a welcome cup of tea or coffee and either biscuits or cakes. But most enjoyable is the chatter at the tables while enjoying their refreshments.

A wide variety of entertainment is arranged weekly from several different Choirs to Fiddlers, to Ukulele Strings, to a lady playing her Clarsach and Flute. We also welcome children and young people from local Schools as well as members of Oakshaw Trinity Choir. Each session ends with a lunch at Caulders Garden Centre which is subsidised from funds.

We are happy to welcome any new Members throughout the year and ensure they feel part of our Church family.

Rainbows, Brownies and Guides: Our numbers have been steady - a total of 32 through all sections. Since we started in September the girls have been working on Programme badges and fun activities.

We've done lots of crafts, baking, fitness and Scottish Dancing, games and challenges.

Looking back to September we visited Blair Drummond Safari Park where over 1000 Girl Guiding members attended. The girls also enjoyed the Halloween and Christmas parties held in our Church halls.

In December our Brownies went to see Zootopia 2 at the Odean cinema with other units in Renfrewshire.

In January our Brownies are going to a Pack Holiday weekend at South Newton - Renfrewshire's Camp and Training Centre which they are all excited about.

In February all our units will be celebrating 100 years of Thinking Day at a party for all units in Renfrewshire.

Choir: The Choir session is held from September to May in the Lang Hall on Thursday evenings from 8.00 to 9.30 p.m. under the leadership of David Murray our Director of Music and Choir Master.

During this time we prepare Anthems and Hymns for Sunday Services along with learning new music.

We are always delighted to be asked to prepare for the Lesson and Carol Service which is always held the second Sunday in December, finishing up in May with our Annual Dinner. Unfortunately it is sad to say that numbers are down, however this does not discourage us, music brings such joy and we are a happy bunch of people who enjoy giving joy to others and always look forward to new members

Girls' Brigade: 2nd Paisley Girls' Brigade continue to meet in The Wynd Centre every Thursday evening during school term time.

This year we have increased our numbers again and now have 43 girls aged between 5-18 years across our 3 sections. This year sees our biggest ever Explorer Section (P1-P3). This has more than doubled since last year with 18 girls. We also have 9 adult leaders.

Our badgework encompasses 4 topics - Spiritual, Education, Service and Physical. Both our Explorer and Junior sections are working on themes this year – Explorers are covering all forms of Arts and Junior theme is Animals. Within this we cover all 4 topics. The Brigaders are covering a variety of topics including Litter Picking.

Over the year, we have attended Youth Services within the Church and we always have a good attendance at these from the girls. We had our annual camp up at Lapwing Lodge where we teamed up with 4th Johnstone GB for a fun filled weekend. All sections have also taken part in Divisional Activities including craft events and our Brigaders went along with almost 70 other girls within the Division for a fun filled day trip to Blackpool. We joined the Church outing to The Five Sisters Zoo and the BBQ and Craft Afternoon. Towards the end of the year we had our annual panto trip, held our fundraising coffee evening which raised over £500.00 allowing us to donate some monies to both the Church and The Wynd Centre who continually support all that we do within 2nd Paisley GB. We assisted at the Church Christmas Fayre in November with our Junior section running Surprise in a Bag stall and our older girls (Brigaders) assisting within the Café.

Oakshaw Explorers: The Explorers continued their two walks each month, one being a full day on a Wednesday with another on a Sunday afternoon. These take place between April and September in the better weather.

This year the half day outings covered Paisley (Tree Trail in Barshaw Park) and the local area extending to Bowling Harbour, Bowling, Kilbirnie Loch at Glengarnock, exploring the history of Quarrier's Village at Bridge of Weir and the river walk at Boden Boo under the Erskine Bridge.

Day walks ranged from Mount Stewart, Rothesay and Dunoon with their ferry trips to walking the shoreline at Lunderston Bay and visiting the gardens at Cardross and Dollar each with totally different horticulture. While the weather wasn't always at its best the walks went ahead even if slightly curtailed with lunch and /or coffee shop stops perhaps taking longer!

Tea and Crafts: The Tea and Craft group has been running for over 10 years. Very relaxed group with fellowship, good company and an opportunity to learn different crafts from others.

Working together taking turns to make the cuppa and a little sweet treat not forgetting the chat.

Glad to be part of Oakshaw Trinity which we support, enjoy, and feel part of our church community. We are always grateful for our elders support.

Boys' Brigade: At the start of this session we had 20 boys – 8 Anchors, 7 Juniors, 2 Company and 3 Seniors. We have a great group of boys who all get on extremely well. We at 14th Paisley have had a very exciting year. We started with 4 of our young men attaining their Presidents badge - the second highest award and 3 have now embarked on their King's badge journey - the highest award in the Boys' Brigade. Two officers were invited to the King's garden party at Holyrood Palace. Next was the celebration of our Company's 125th Anniversary. Renfrewshire Council gave us a Civic Reception. It was a wonderful evening meeting up with the Deputy Provost, Councillors, Past Captains, Officers and Boys. We received an award from Paisley and District Battalion commemorating the 125 years success of our Company. At Remembrance Sunday, 2 of our Seniors and 2 of our Juniors laid the Battalion Wreath at the Cenotaph in Paisley. Finally two of our boys won the Battalion Christmas Card Competition - 1 Anchor and 1 Senior. Our boys have completed some badge work to date and as we enter the second part of our session we have a full programme for them to follow.

Men's Club: The Men's Club at Oakshaw Trinity Church is open to all males aged 18 and over. We meet on a Friday evening between 19.30 p.m and 22.15 p.m. Although member numbers are not as healthy as in the past but we still have a hard core of regular members keeping the Club viable. In recent seasons we have been encouraged by some new faces.

Our members participate in snooker, table-tennis and darts with an inclination to adopt Picketball as an additional pastime. We have a regular tea break for additional humorous chat. Every member is encouraged to engage in both activity and tea-time chat.

We also take part in the annual OTC quiz having been successful winners and recognised as fierce competitors.

Any male church member who might be interested would be most welcome to come and join us including any friends they may wish to introduce.

Handbells Team: In January our Annual Dinner at the Piccolo Mondo was well attended and we celebrated a very fulfilling and successful 140 years of the handbells which had originally been gifted by Sir Peter Coats of Paisley.

We were delighted to welcome another new member to our team and now have a full complement of 12 players which allows flexibility for illness, holidays, family commitments etc.

In the summer, one of our team very kindly travelled to London with a few of our bells which were needing minor repairs and adjustments. This was duly completed and the bells were returned to us for the start of our new session in August.

We were asked to return to Langbank Parish Church in September to perform at one of their afternoon proms Concerts.

A few of our team accompanied the children singing one of their Nativity songs in the Church in December.

Looking forward, we have a concert in Bishopton at the beginning of March and practice will be starting in earnest for a proposed concert with the choir at the end of March. As always we thank and appreciate our leader Elaine Duncan. Without her there would be no handbells.

Achievements and Performance

EMEC is the committee with oversight of education, mission, and EcoCongregation at Oakshaw Trinity.

Taking each in turn, has been a busy year. The **Sunday School**, while small in numbers, is lively, and well led by a team of dedicated volunteers each Sunday. The children follow a scripture-based programme, based on national resources. They also enjoy crafts at special times of the year. A highlight was the Nativity play, which allowed our young people to show their musical and acting talents. All ages of the congregation came together to enjoy a Christingle service, which celebrated Christian Aid's message of hope for refugees. Through summer, we ran an informal Sunday School, with plenty of fun activities.

Mission is central to our ethos and has two main parts: action and outreach. Action means helping at the global and local level. Thus, we distributed £360 to Toilet Twinning which will enable us to sponsor the construction of toilets or vital water supplies in selected African communities, by twinning 6 toilets - 3 in the church and 3 in the Wynd, 2 to each of South Sudan, Malawi, and D R Congo.

Closer to home, we continued our long-term partnership with local charity Blue Triangle by donating over 30 starter packs of toiletries at the end of the year. These packs provide essential items for each of the young adults who use the supported accommodation at Bruce Court, or at other homeless facilities in Paisley.

EMEC continues to be thankful for the support of the Congregation through the mission boxes, as well as donations to the Renfrewshire Food Bank, over £400 to Christian Aid and £200 to the Moderator's Challenge, all of which enhances our commitment to practical mission. We have carried forward £1100 for mission fund, which will allow us to support several worthy causes in 2026.

The Tuesday morning "**Tea and toast**" is a key aspect of outreach, and we know just how much our regulars appreciate the fellowship, and at times, support.

Similarly, our **Midweek Worship** on Thursdays is a good opportunity to welcome fresh faces to our church and is ideal for people who may not be able to manage Sundays. It is pleasing to report an increase in the number who attend.

Likewise, the monthly **Lunch Club** has enjoyed a range of talks, and good company in the Wynd Centre, while we have also continued our popular soup and bread lunches after the December and March Communion Services.

The focus of our EcoCongregation work has been the Eco garden which had become overgrown and damaged by wind, and other factors. We are most grateful to RenCan for a grant which helped us to buy bark, and a work party has cleared the rubbish and weeds in advance of a creative re-set. The EcoCongregation committee has drawn up an action plan which aims to guide the church's approach to issues such as climate change and recycling. This includes encouraging each Church organisation to appoint a "green champion", who will liaise with the committee. We are excited, too, at developing our links with community groups such as RenCan and hope to nurture these in 2026. We also have had constructive conversations with several local churches, to explore joint ways of continuing our EcoCongregation journey. In all this, we are grateful for the support of the Minister, who regularly references EcoCongregation themes in our worship.

Financial Review

The Freewill Offering and other sources of income have decreased slightly. Costs were in line with expectations except for major Church Repairs which were considered essential. The overall outcome is a surplus of £91,115 which is acceptable by the Trustees. This is mainly to the increase in the valuation of our investments.

Risk Management

The Church lives in challenging times and the Trustees feel it is prudent to consider issues which may become more problematic for us.

Our Congregation is ageing and many of our members are housebound or require care or live in care establishments. This brings increased and changed responsibility in the way we maintain our fellowship and worship.

The cost of maintaining the Church buildings and fabric which are of historical significance, imposes a considerable burden on the income and resources of our Church. We are presently meeting this obligation thanks to the generosity of our members and the continuing support of The William Adams Trust. Continuing prudent management of our finances and funds is essential.

We continue to undertake essential repairs and maintenance which are required to keep our Church and Halls in excellent condition.

The Church halls are being let and income from lets will help revenue for the Church. This will be reviewed annually to ensure continuance of lets and the use of the halls.

Reserves Policy

The Charity Trustees' have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £197,555 which represents just over twelve months expenditure.

The Church also hold £443,761 of restricted funds which have been provided for the purposes specified in Note 15.

Structure, Governance and Management

The Congregation is a registered Charity, number SC005362 and is administered in accordance with a constitution approved by the Congregation in 2007 and by the Church of Scotland and the United Reformed Church in September 2008. It has also been noted by ACTS Ecumenical Development Group.

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. The Minister, who is a member of the Kirk Session, is elected by the Congregation and inducted by The Clyde Presbytery and by the Scottish Synod of the United Reformed Church.

The Kirk Session has the following Committees: Education, Mission and ECO Matters; Pastoral Care, Fabric, Finance and Administration. Members are elected for a period of three years, and are eligible for re-election.

**Oakshaw Trinity Church
Trustees' Report (cont.)
Year Ended 31 December 2025**

Reference and Administrative Information

Trustees'

Members of the Kirk Session

Rev Gordon B Armstrong, Mr W Allison, Ms A Ashwood, Mrs R Barr (Died 20th August 2025), Mr T Blane (Ordained 7th December 2025), Mr I Catterson (Emeritus December 2025), Mrs F Catterson (Ordained 7th December 2025), Miss M Coats, Mr R Copleton, Mrs J Cross, Mr I Farquhar, Mrs L Ferguson, Mr D Fraser, Mr R Geddes, Mrs I Gray, Mr J G Hamilton, Mrs S Hamilton, Miss L Hogg, Mrs A Hosie, Miss A Lightbody, Mrs C Muirhead, Mr G McCallum, Mr G MacDonald (Ordained 7th December 2025), Mr J McDougall, Mrs L McDougall, Miss G McGregor (Ordained 7th December 2025), Mr J McKenzie, Mrs E MacLennan, Mrs M McMillan, Miss E McPherson, Mr T Nixon, Mr D Osborne, Mr G Paul, Miss K Peacock, Miss M Pearson, Mrs L Rae, Mrs S Simpson, Mr A Smith, Mr C Smith, Mrs H Stevenson, Mr J Stewart, Mr I Tannahill, Mrs M Tannahill, Miss P Thomson, Mrs J Tomlinson, Mrs M Turner, Mr I Waddell, Mrs J Walker, Mr I Wilcox, Mrs J Wilson, Mrs S Wilson.

Non Kirk Session Members of the Finance Committee

Miss Isabel Pearson, Mr Derek Osborne

Principal Office Bearers

Minister : Rev Gordon B Armstrong
Session Clerk : Mrs Anne Hosie
Treasurer : Miss Isabel Pearson

Contact Address

The Church Office
6 School Wynd
Paisley, PA1 2DB

Charity No: SC005362

Congregation Reference Nos. : Church of Scotland 140767. United Reformed Church 13E07

Independent Examiner

Mrs Elizabeth G Gallacher C.A.
J Bruce Andrew and Company
21 Forbes Place
Paisley
PA1 1UT

Bankers

Bank of Scotland
The Cross
Paisley
PA1 1DB

**Oakshaw Trinity Church
Trustees' Report (cont.)
Year Ended 31 December 2025**

Trustees' Responsibilities in Relation to the Financial Statements

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in Scotland required 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.



A Hosie, Session Clerk

Date : 12th April 2026

**Independent Examiner's Report to the Trustees' of Oakshaw Trinity Church
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 11 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) Regulation 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 account records in accordance with Section 44(1) (a) and of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met,or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Elizabeth G Gallacher
Chartered Accountant
J Bruce Andrew & Co Ltd
21 Forbes Place
Paisley
PA1 1UT



Date :

13/4/26

Oakshaw Trinity Church

Statement of Financial Activities

Year Ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income							
Donations and Legacies	1	132,332	92,688	225,020	126,636	116,158	242,794
Charitable Activities	2	5,833		5,833	2,619	0	2,619
Other Trading Activities	3	10,350		10,350	10,888	0	10,888
Investments	4	12,068	19,603	31,671	11,493	16,064	27,557
Total Income		160,583	112,291	272,874	151,636	132,222	283,858
Expenditure							
Charitable Activities	5	176,327	90,940	267,267	154,546	154,042	308,588
Total Expenditure		176,327	90,940	267,267	154,546	154,042	308,588
Net income / (Expenditure) before gains and losses on Investments		(15,744)	21,351	5,607	(2,910)	(21,820)	(24,730)
Net gains on Property transactions		32,581	52,927	85,508	4,777	5,673	10,450
Net gains / (losses) on Investments							
Net Income / (expenditure)		16,837	74,278	91,115	1,867	(16,147)	(14,280)
Transfer between funds					(6,708)	6,708	
Net movement in funds		16,837	74,278	91,115	(4,841)	(9,439)	(14,280)
Reconciliation of funds							
Total funds brought forward		180,718	369,483	550,201	185,559	378,922	564,481
Total funds carried forward		197,555	443,761	641,316	180,718	369,483	550,201

Oakshaw Trinity Church

Balance Sheet at 31 December 2025

	Note	2025 £	2025 £	2024 £	2024 £
Fixed Assets					
Tangible assets	8				
Investments	9		578,968		493,460
Current Assets					
Debtors	10	11,148		47,350	
Cash in hand		6		25	
Cash at bank and in hand		52,014		43,841	
Total Current Assets		63,168		91,216	
Liabilities					
Creditors falling due within one year	11	820		34,475	
Net Current Assets			62,348		56,741
Creditors falling due after more than one year					
Net Assets			641,316		550,201
The Funds of the Charity					
Endowment Funds	14				
Restricted Income Funds			443,761		369,483
Unrestricted Income Funds			197,555		180,718
			641,316		550,201

The accounts were approved by the Trustees on 12th April 2026 and signed on their behalf by:

Aimee F. Howe
Isabel Pearson

Session Clerk

Treasurer

Oakshaw Trinity Church
Year Ended 31 December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current 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 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (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.

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.

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.

Fixed Assets

The Charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, 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. The Charity also owns the Wynd Centre and the halls at Oakshaw Street, Paisley. The Trustees consider that it would be impractical to apply conventional valuation techniques to these buildings and accordingly no valuations are available.

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

Oakshaw Trinity Church 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.

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024
1 Donations and Legacies						
Offerings	90,847		90,847 ✓	95,519		95,519
Tax recovered of Gift Aid	20,351		20,351 ✓	21,036	238	21,274
Donations and Legacies	9,000		9,000	8,706		8,706
Contribution from Congregational Organisations	3,350		3,350	1,375		1,375
Other	8,784	92,688	101,472		115,920	115,920
	<u>132,332</u>	<u>92,688</u>	<u>225,020</u>	<u>126,636</u>	<u>116,158</u>	<u>242,794</u>
2 Income from Charitable Activities						
Weddings and Funerals	150		150 ✓			
Fund Raising, Coffee etc	5,683		5,683	2,619		2,619
	<u>5,833</u>		<u>5,833</u>	<u>2,619</u>	<u>0</u>	<u>2,619</u>
3						
Use of Premises	10,350		10,350	10,888		10,888
	<u>10,350</u>		<u>10,350</u>	<u>10,888</u>		<u>10,888</u>
4 Investment Income						
Deposit interest received	12,068	19,603	31,671	11,493	16,064	27,557
Dividends received						
Gain on Disposal of Investments	12,068	19,603	31,671	11,493	16,064	27,557
	<u>160,583</u>	<u>112,291</u>	<u>272,874</u>	<u>151,636</u>	<u>132,222</u>	<u>283,858</u>

Oakshaw Trinity Church

Notes forming part of the Financial Statements For The Year Ended 31 December 2025 cont.

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
5 Analysis of Expenditure						
Charitable Activities						
Giving to Grow	65,667		65,667	61,745		61,745
URC General Assessment	17,791		17,791	13,078		13,078
Minister's Expenses	1,647		1,647	1,729		1,729
Pastoral Care		14,549	14,549		4,623	4,623
Pulpit Supply	500		500	700		700
Other Salary Costs	37,263		37,263	31,867		31,867
Fabric Repairs and Maintenance	7,619	48,318	55,937	8,150	70,780	78,930
Heating Installation	0		0		54,516	54,516
Manse Allowance		13,200	13,200		13,200	13,200
Other Building Costs	24,387		24,387	19,141		19,141
Church Office Expenses	17,725		17,725	16,476		16,476
Sunday School	436		436			
Other Expenses	3,292	14,873	18,165	1,660	10,923	12,583
Total	176,327	90,940	267,267	154,546	154,042	308,588

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

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2025

	2025	2024
	£	£
6 Staff Costs and Numbers		
Salaries and wages	37,263	31,867
Social security costs		
	<u>37,263</u>	<u>31,867</u>

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

	2025	2024
	Number	Number
Music Staff	1	1
Church Officer and Cleaner	1	1
	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £50,000 (2024 nil)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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.

7 Trustee Remuneration and Related Party Transactions

During the year no Trustees received reimbursement of expenses. One member of the Kirk Session, and two Church members related to Trustees received as undernoted, received £21,751 including national insurance contributions for providing their services during the year.

Manse Allowance covers council tax, insurance, maintenance and upkeep of property.

Rev G Armstrong, Manse Allowance, Travel and Telephone expenses	£15,189
Church Officer and Cleaner	£6,562

During the year a total of £35,377 via General Giving was donated to the Congregation by Trustees

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2025

8 Tangible Fixed Assets

	Buildings	Total
	£	£
Cost		
At 1 January 2025	0	0
Additions	0	0
Disposals	0	0
At 31 December 2025	<u>0</u>	<u>0</u>
Accumulated Depreciation		
At 1 January 2025	0	0
Charge for year	0	0
Eliminated on Disposals	0	0
At 31 December 2025	<u>0</u>	<u>0</u>
Net Book Value		
At 31 December 2024	<u>0</u>	<u>0</u>
At 31 December 2025	<u>0</u>	<u>0</u>

9 Investments

	2025	2024
	£	£
Market value at 31 December 2024	493,460	417,010
Investment in Year		66,000
Sale of Investments		
Unrealised gain / (loss) on investments	85,508	10,450
Market Value at 31 December 2025	<u>578,968</u>	<u>493,460</u>
Investments at cost	<u>444,146</u>	<u>444,146</u>

The following investments are held:

4,605 M & G Charifund Inc
8,165 M & G Charifund Inc
16,290 M & G Charifund Inc
4,454 M & G Charifund Inc

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2025

10 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	9,803	10,705
Other	1,345	1,645
William Adams Trust		35,000
	<u>11,148</u>	<u>47,350</u>

11 Creditors

	2025	2024
	£	£
Accruals	820	34,475
Other		
	<u>820</u>	<u>34,475</u>

**12 Analysis of Net Assets
Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
	0	0	0	0	0
Investments	220,604	0	358,364	0	578,968
Current Assets	(22,229)	0	85,397	0	63,168
Current Liabilities	(820)	0	0	0	(820)
Net Assets at 31 Dec 2025	<u>197,555</u>	<u>0</u>	<u>443,761</u>	<u>0</u>	<u>641,316</u>

13 Volunteers

In common with all Congregations of the Church of Scotland and the United Reformed Church 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.

Oakshaw Trinity Church
Notes forming part of the Financial Statements
For The Year Ended 31 December 2025

14 Movement in Funds

	At 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2025
	£	£	£	£	£
Restricted Funds					
Mission and Unity Fund	549	1,292	724	0	1,117
Christian Aid	0	416	416	0	0
Benevolent Fund	155	0	0	0	155
Choir Fund	1,110	0	0	0	1,110
Flower Fund	620	868	1,233	0	255
Friendly Hour Fund	5,000	0	0	0	5,000
Handbell Ringers Fund	4,239	0	431	0	3,808
Saturday Club	1,280	0	0	0	1,280
Youth Activities	529	2,685	2,672	0	542
Lunch Club	420	0	0	0	420
Tea and Craft Fund	1,353	140	0	0	1,493
Boys' Brigade	1,277	2,368	2,546	0	1,099
Girls' Brigade Fund	11,471	5,351	6,851	0	9,971
Guides	5,000	0	0	0	5,000
Pastoral Work Fund	35,480	0	14,549	0	20,931
Sub Total	68,483	13,120	29,422	0	52,181
				0	
Grant Aided Fabric Fund	0	79,568	48,318	0	31,250
Manse Fund	301,000	72,530	13,200	0	360,330
Total	369,483	165,218	90,940	0	443,761
Unrestricted Funds					
General Reserve	180,718	193,164	176,327	0	197,555
	180,718	193,164	176,327	0	197,555
	550,201	358,382	267,267	0	641,316

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

Benevolent Fund: This is a fund to provide benefits to persons in need.

Choir Fund: This is a fund to assist the Choir in providing music.

Mission and Unity Fund: This fund provides support to persons in need outwith the Church.

Grant Aided Fabric Fund: This fund is for specific fabric repairs funded by grants.

Saturday Club Fund: This fund is for the use of the Saturday Club.

Youth Fund: The Trustees have set aside funds for the provision of equipment for the use of the youth of the Church.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

Pastoral Work Fund: This fund is for the provision of Pastoral Care within the Church.

Lunch Club Fund: This fund is for the use of the Lunch Club.

Tea and Craft Fund: This fund is monies from monthly group meetings for subsequent distribution.

Girls' Brigade Fund: This fund is for use by the Girls' Brigade.

Boys' Brigade Fund: This fund is for use by the Boys' Brigade.

Friendly Hour Fund: This fund is for use by the Friendly Hour in its activities.

Handbell Ringers Fund: This fund is for use by the Handbell Ringers in their activities including maintenance of the handbells.

Manse Fund: This fund is to finance the purchase of a future Manse and to fund costs of the current Manse not owned by the Church.

Guide Fund: This fund is for use by the Guides in its activities

15 Collection for Third Parties

	2025	2024
	£	£
Christian Aid	416	1,236
Ferguslie ELCC		250
Blue Triangle Housing		477
Renfrewshire Foodbank	473	756
Moderator's Challenge	200	
Commitment for Life	216	
	<u>1,305</u>	<u>2,719</u>