

WESTWOODHILL EVANGELICAL CHURCH SCIO
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED SEPTEMBER 30 2025

Registered Scottish Charity Number : SC050059

**WESTWOODHILL EVANGELICAL CHURCH SCIO
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED SEPTEMBER 30 2025**

I report on the accounts of the charity for the year ended September 30 2025.

Respective responsibilities of the Trustees and examiners

The Trustees are responsible for the preparation of 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 Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts kept with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which provides reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - (b) To prepare accounts which accord with the accounting records and comply with the regulation 9 of the 2006 Accounts Regulations 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.

Darryl Keyte CPA
The Accounting Crew (Scotland) Ltd
Certified Public Accountants
8 Benview Road
Clarkston
Glasgow
G76 7PP



Date: 4 June 2026

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FOR THE YEAR ENDED SEPTEMBER 30 2025

	2025	2024
	£	£
INCOMING RESOURCES	Unrestricted	Unrestricted
Offerings	-	1,000
Standing Orders	101,239	90,369
Gift	500	-
Tax Refund	19,099	18,829
Refunds	3,602	2,355
Insurance Claim	-	8,571
Ticket Sales	-	1,526
Total Incoming resources	124,440	122,650
OUTGOING RESOURCES		
Speakers' Gift	4,175	3,175
Special Items	600	4,634
Sunday Club	712	766
Holiday Club	2,207	941
Pastoral	223	190
Bible studies and books	383	400
T4:12	3,365	3,389
Outreach	1,188	1,055
Gas and electricity	10,110	10,123
Insurance	3,552	2,542
Security	1,200	1,200
Catering	4,412	3,113
Bank charges	182	109
Advertising/printing/stationery	1,354	234
Copyright licence	1,199	1,464
Gifts – missionary	22,750	26,180
Gifts - others	9,197	3,110
Telephone and broadband	373	369
Business Stream (Water)	917	2,648
Repairs and renewals	63,070	15,041
Cleaning	4,867	4,062
Professional Fees	150	1,510
Accountancy	336	336
50 th Anniversary	-	2,236
Grass cutting	1,336	540
Total resources expended	137,858	89,367
Net surplus/(deficit) c/d	(13,418)	33,283

	2025 £	2024 £
<u>Statement of Balances</u>		
Net Surplus/(deficit) for year b/d	(13,418)	33,283
Treasurer's Bank Account b/f 1 October 2024	120,028	86,745
Bank Balances c/f at 30 September 2025	106,610	120,028

Statement of Funds

Unrestricted Funds at 30 September 2025	106,610	120,028

Approved on behalf of the trustees

Martin Leckie

Trustee

Date: 4 June 2026