

**Williamwood Parish Church of Scotland
Annual Report and Financial Statements
for the year ended 31 December 2025**

Charity Registration Number: SC009939



Williamwood Parish Church of Scotland

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Williamwood Parish Church of Scotland

Trustees' Annual Report For the year ended 31 December 2025

The trustees present the annual report and accounts for the Williamwood Parish Church of Scotland for the year ended 31 December 2025.

Administrative Details

Charity Name:	Williamwood Parish Church of Scotland
Charity Registration Number:	SC009939
Congregational Reference Number:	16/0892
Contact Address:	Grant P. Keyes. 9 Callaghan Crescent Jackton East Kilbride G74 5PS
Trustees:	See details on Page 2
Church Treasurer:	Grant P. Keyes
Session Clerk:	Mrs. Margaret Robertson
Interim Moderator;	Rev Neil Watson
Independent Examiner:	Elsbeth Napier M.A. Dip.Acc.
Bankers:	Virgin Money PLC 30 St. Vincent Place, Glasgow G1 2HL
Solicitors:	Harper MacLeod LLP The Ca'd'oro 45 Gordon Street Glasgow G1 3PE

Williamwood Parish Church of Scotland

List of Trustees as at 11 March 2026

Kirk Session:

Interim Moderator: Rev Neil Watson
Appointed: 20/11/2025

Interim Moderator: Rev Aquila Singh
Resigned: 20/11/2025

Elders:

Jennifer Barr
Forbes G. Barron
Alan Black
Joan Black
Walter T Black
Norman Bolton
Iain Cherry
Anne Clark
Robert C. Coulter
James Craig Resigned 28/9/2025
Anthony J. Drysdale
Carole D. Ferguson
Angus M. Fraser
Mark Gordon
Lorna Goudie
Alastair Graham
Evelyn Graham
Fiona Gunning
A. Murdoch Hodge Resigned 11/11/2025
Ross D. Johnstone
Grant P. Keyes

J. David Liddell
Jean L. Little Deceased 13/10/2025
Neil A. Little
Doreen Lynas Resigned 17/9/2025
Maureen McCulloch
Moirra McGeoch
Ross H. McGhee
Marie McIntyre
Margaret McIntyre
Helen A. McKenzie
Lynn Mitchell
Iain Proctor
Fiona Ratcliffe
Margaret Robertson
Jean Simms
Jeremy Taylor
Evelyn Wallace
Janet Wilson
Alison Young
Simon Young
Stuart Young

Williamwood Parish Church of Scotland

Trustees' Annual Report for the year ended 31 December 2025 Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution having changed from the model Deed of Constitution with effect from 14 November 2024.

Recruitment and Appointment of Trustees

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 to pursue the spiritual affairs of the Congregation. To comply with recent legislative changes all Trustees' details are recorded on the OSCR website. All Trustees are provided with details of their roles and responsibilities, on an annual basis, and provided with the opportunity to discuss and concerns.

Organisational Structure

The Kirk Session which, in normal circumstances, meets five times a year is responsible for spiritual and temporal affairs within the Church. Certain responsibilities are delegated to the Finance Committee, the Property Committee and other sub-committees as appropriate.

Objectives

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Overview

Williamwood is a residential parish, approximately five miles south of Glasgow in the East Renfrewshire Council area. The parish is a well-established residential area with approximately 1,200 homes and an estimated population of 3,500. The Church building and halls lie in the heart of the district and provide a focal point for an active congregation and local community activities.

We are an active outward looking Church and have a clear intention to build effective relationships with all age groups, sincere and supportive pastoral care and encouragement for young people coming through our Christian organisations leading to active Church membership. Church Services are held at 11.15am every Sunday. Communion services are held on the first Sundays on March, June, September and December at 11.15am.



There is wheelchair ACCESS to the Church and the halls. The Church and the large hall also have facilities for the hard of hearing.

Williamwood Parish Church of Scotland

Review of the year 2025 by Mrs. Margaret Robertson, Session Clerk

2025 started as another busy year and with a change of direction for Williamwood Parish Church's future. After talks with Broom Parish Church we found we shared the same vision for our separate parishes and with further talks we successfully formed a Linkage between us. Our churches will remain the same, with our own Kirk Session staying in place and with permission to call a Minister, it's all systems go. The Minister will serve both churches, preaching at Broom Sunday Service at 9.45am and Williamwood Sunday Service at 11.15am. Exciting times ahead sharing and ensuring the word of God in both our parishes. We celebrated the Linkage Service at Broom on the 20th November 2025.

Rev Beckie Bartocho who shared worship in Williamwood Parish Church for 18 months is now Minister Elect for the deferred union of Portree with Kilmuir and Stenscholl Parish Churches. We also welcomed this year our new Choir Master and Organist, Richard Scholfield, BM (hons) MA (perf) Dip ABRSM. Richard is a very talented young man who plays and teaches the Saxophone. Richard's concerts are highly regarded in our area and we look forward to sharing his talent with more church Sunday Concerts.

We had to say our goodbyes to Diego Hart, our former organist, and wish him well in his new career in London. Goodbyes were also made to our Locum Minister, Rev Paul Read, who spent a year with us and his lovely wife Joy, who was very supportive of our church life and was often seen in the kitchen. We wish them both all God's Blessings.

The month of June, preaching at Williamwood, Rev Derek Munn, Rev Hutton Steel, Rev Eric McLachlan, Rev Aquila Singh and Rev Jack Drummond. A trip down memory lane. We continue to play a very active role in the work of the Presbytery of Glasgow, Alastair Graham is our Presbytery Elder.

History of Williamwood

A brick was laid in 1936 funds secured and Williamwood Church will celebrate this year (2026) 90 years since that first brick was laid. You can view this brick at the Seres Road side of the church entrance.

Our parish situated in the middle of the local community surrounded by semi-detached houses and bungalows favoured by the young people of Clarkston and within the catchment area of Carolside Primary (celebrating 50 years this year) and Williamwood High School formerly Eastwood High School. This reflects the number of 500 children who attend our Church halls. We are fortunate with the architectural design of our Sanctuary/Halls, that we are housed in one building. The Schools' Chaplaincy undertaken by the Minister and supported by the congregation of both the primary and secondary schools will hopefully continue after we have our new minister. We also have increased our parish with a 60 bedded Care Home and in addition with private and rental homes at Drumby Crescent.

The Church Hall usage is busy, with the Boys' Brigade, Anchor Boys, Junior Section, Senior Section, Scouts, Beavers, cubs, Brownies and the children who attend our Church through use of hall agreements consisting of Toddlers, Nursery, the Dance Group, Williamwood Pipe Band, Music lessons, Baby Massage, Art Class and Karate. The local Resident Group use the Session House monthly as do the local Christian Aid Group.

Williamwood Parish Church of Scotland

In March we joined the other churches for Glasgow Close Knit. Moira McGeoch issued a pattern and off we went. This was a huge success. A new WhatsApp group has started up CATS (Coffee and tea stars), if you want to help with tea after church contact Aileen Montgomery.

GOALIES (Guys Only at Lunch in Eastwood) meet monthly on a Friday at 1pm at Williamwood Golf Club.

Tea Sett meet monthly in Rouken Glen at 10.30am on the first Tuesday of the month.

Guild meet fortnightly in the Session House on a Monday afternoon at 2pm. They have excellent speakers and still participate in the World Day of Prayer which takes place in March in different churches. This year it took place in St Joseph's, Clarkston.

Doors Open Thursday in the church vestibule. From 10.30am to 12 noon. Pop in for a coffee and a chat. All are welcome.

Book Exchange Library now in Vardar Corridor. A book for all.

Our Monthly Newsletter is emailed to our membership and others, full of information on Events, Births, Birthdays, Weddings and other church family news, this has proved to be a very successful way of communicating with our membership and an important tool for church fellowship.

The Flower Committee continue the valuable ministry of flower delivery direct to peoples' homes. This has been a very important part of our pastoral care to members and others who need to know we care. The Committee also adorn the church at Harvest with displays of vegetables and at Christmas with lots of glitter and greenery.

Property Committee is kept busy throughout the year with repairs and improvements in a well-used church and halls. We hope to improve and enlarge the church vestibule and add a much needed toilet.

The Events Committee Three Summer Concerts with young artistes from the Conservatoire, two roll and sausage lunches after Church, Taylors Fashion Night and our November Christmas Fayre. The Santa's Grotto once again took pride of place in the Session House.

Gardening DIY enhancing our church grounds with colour. They also take a turn for coffee after church to fund raise for plants etc.

The Cubs planted hardy spring plants in pots for outside the church as part of their badge work, The Boys Brigade filled our large pots with bulbs a lovely gesture from both organisations and much appreciated.

The Kirk Session meetings and the work of Session continue and as Session Clerk I would like to thank the elders who have carried out their duties with due diligence visiting their District and reporting back to the minister or myself any problems they may have. Session visits to the Organisations are also an important part of their work and our mission and parish work. Holy Communion takes place March, June, September and December. We have printed Williamwood Cards which can be given to those in hospital who cannot have flowers.

Our Media and Door Duty Teams continue to welcome and take technology to new levels. Our thanks to David Liddell and our Door Duty Team Leaders. We are hoping to look at recording our service with a view to putting it on you tube.

Williamwood Parish Church of Scotland

Unitary Constitution We have now adopted this constitution in line with most churches, committees now report directly to the Kirk Session. The work of these Committees and Office-Bearers are a vital part of our church throughout the year and have responded quickly and willingly to all that has been asked of them keeping the church structure and the fabric of the church in the best possible condition.

Presbytery Inspection of Records takes place in March when Church records are inspected. A thank you to all Office Bearers who prepare the reports.

Church Services

Our 11am church service, now 11.15am from January 2026, has continued on Zoom, allowing our members who are unable to attend in person to join us in worship.

Services for Easter this year we had a joint Maundy Thursday service with Broom Parish Church at Broom, Good Friday was hosted by Williamwood, Easter Sunday Morning at Greenbank Gardens with breakfast at Cathcart Castle Golf Club followed by our services in our respective churches.

Care Home visits to Clarkston Care Home is much appreciated by the residents. We thank Evelyn Graham and Carole Ferguson for organising this service.

March and September Communions were also celebrated in the hall after the Church services with a social gathering of our ain folk sharing rolls and sausage provided by a member of the Events Team and cooked by our Boy's Brigade Captain, Mark Gordon.

Remembrance Services took place on both Armistice Day and Remembrance Sunday. The former was held outside, beside a small garden of remembrance and the latter began inside the church with the observance of silence and wreath laying in the Sanctuary. Our Youth Organisations were in attendance.

Harvest Sunday had donations of food for Lodging House Mission and Carnwadric Foodbank. We are also continuing to support the work of Farm Africa by giving donations of cash. Helen McKenzie does an admiral job of getting a team together for deliveries.

December Services started with the Nursery and Toddlers Service, the Stable in place in the chancel, the Christmas tree in the corner. Mums, Dads, Grandparents made it a magical service for all. Thank you to Rev Jim Boag who took the service, standing in for Rev Aquila Singh who was called early to her new charge, Rev Jim Boag also preached a Christmas Eve service and Christmas day service with members of Broom attending. The true meaning of Christmas. The 28th December, 9 Lessons and Carols was a service led by Rev A Cherry, Richard Scholfield, our Choirmaster and an extended Williamwood choir.

The Boys' Brigade delivered Christmas gifts. to the elderly members of our church family.

Our Church embraces and supports many charities including the undernoted

Kwenderana we hope to continue to support our partners in Malawi.

Coffee after Church continues to be a popular way to catch up with friends after church with donations going to different charities.

Williamwood Parish Church of Scotland

Fairtrade Fortnight allows us to participate in supporting this important group to make a better way of life for the Third World.

Christian Aid fund raising events have continued with the church supporting the events and having Special Collections.

Erskine Hospital and Poppy Scotland are always appreciative of our donations.

Our membership now stands at 336 plus 7 adherents as at 31st December 2025. We are delighted to have welcomed new members by profession of faith and by transfer from other congregations. Sadly we lost 6 of our Church family. We celebrated the Baptism of Baby Archie Hiddleston.

Financial Review

The total income for the year ended 31 December 2025 was £128,152 in comparison with income of £117,028 received in 2024, a reduction of £11,124. Offerings continued as our main source of income most of which is Gift Aided. In 2025 Offerings, were £58,897 a decrease of £3,462 on the offerings of £62,359 received in 2024. Gift Aid of £11,396 was obtained during the year. Members are again thanked for their continued support through these difficult and challenging times.

Our Events Team arranged several Fellowship/Fundraising activities during the year. A Fashion Show in addition to Summer Concerts and our Christmas Fayre raising £3,992. Our Use of Premises income remained strong despite the loss of OSCARE with £22,328 received from this source. Interest of £2,037 was received during the year.

During 2025 our total expenditure was £123,460 compared with the £107,880 spent in 2024 an increase of £15,580. Our most significant cost is the Giving to Grow payment to the national Church. Our assessed contribution under this process after a Vacancy Allowance was £46,912. Presbytery Dues of £3,072 were also met in full. Our property spend was £28,975 against a budget of £20,000. To assist with electrical work Grant funding of £25,632 was received from East Renfrewshire Renewable Energy Fund £21,558 and Benefact Trust £1,750 a total of £23,308. The East Renfrewshire Renewable Energy Fund aims to help projects that benefit East Renfrewshire communities. The money comes from renewable energy projects in East Renfrewshire with East Renfrewshire Council running the Fund, with contributions from Scottish Power Renewables, Whitelee Windfarm and Middleton Windfarm. Benefact Trust (formerly Allchurches Trust) is one of the largest religious charitable Trusts who give grants to Churches and Christian charities. Our Church notes with grateful thanks these two substantial grants.

Elsewhere our expenditure was for the most part controlled within or around budget expectations.

There was a surplus for the year of £4,692 with the Congregational Fund standing at £23,096. In addition, in unrestricted funds there is a Legacy Fund of £37,749 The Church has ring fenced funds of £2,653 in an Access Fund as well as small amount in an Organ Fund of £854. We propose to continue to have a strong control on spending to ensure that we endeavour to maintain our reserves at meaningful levels as outlined in the Reserves Policy detailed below. In this regard our cash position is strong with £45,291 held with Church of Scotland Investors Trust.

Williamwood Parish Church of Scotland

Financial Review (continued)

The Church Manse which is accounted for within the Manse Property Fund has an estimated market value of £480,000 based upon a 'Desk-top' valuation by Clyde Property. Other Funds are held for the Kirk Session, The Guild, The Flower Committee and the Sunday School.

Principal funding sources

As detailed in the Financial Review the principal funding for Williamwood Parish Church was from the members of the congregation by way of offerings, along with the tax refund from Gift Aid on these offerings. Other funding sources are detailed in the Financial Review.

Risk Management

Financial Risk is monitored through management accounts, with commentary to identify variances to budget or issues causing concern, being issued to members of the Finance Committee. These management accounts were made available to the members of the Finance Committee for review and discussion at meetings. Annual financial statements are prepared by all Church organisations and these are reviewed by appropriately skilled members of the Kirk Session and reported upon to the Congregational Board.

Designated Elders meet twice a year with the leaders of all the Church Organisations and all external parties utilising our halls. A generic risk reporting format is utilised to ensure a standard assessment and onward reporting of reviews undertaken to the Kirk Session. This also provides coverage to reputational and health and safety issues.

Data Protection is given high priority through the appointment of a Data Protection Officer with office space users operating a clear desk policy and all information securely managed. The Kirk Session also receives reports at each of its meetings every year on Safeguarding and changes to the Members' Roll.

Reserves Policy

The Trustees believe that Williamwood Church funds are currently at a satisfactory level. It is their belief, as a minimum, that reserves should amount to the equivalent of six months' expenditure.

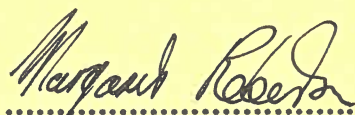
**Williamwood Parish
Church of Scotland**

**Trustees' Annual Report
for the year ended 31 December 2025**

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf.



.....
Mrs. Margaret Robertson
Session Clerk

Dated: 11 March 2026

**Williamwood Parish
Church of Scotland**

SC009939

Independent Examiner's Report to the Trustees of Williamwood Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 11 to 19.

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) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent Examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....*Elsbeth Napier*.....

Dated *4 June 2026*

Elsbeth Napier M.A DiP.Acc
83 Hillend Road, Clarkston, Glasgow G76 7XT.

Williamwood Parish Church of Scotland

Receipts and Payments Account for the year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Receipts					
Donations	1	76,457	0	76,457	80,320
Activities for generating funds	2	26,320	0	26,320	33,757
Bank and Deposit Income	3	2,037	0	2,037	2,541
		104,814	0	104,814	116,618
Weddings/Funerals	4	30	0	30	410
Other incoming resources					
Grant		23,308	0	23,308	0
Total Receipts		128,152	0	128,152	117,028
Payments					
Costs of generating funds		405	0	405	190
Charitable activities		123,055		123,055	107,690
Governance costs		0	0	0	0
Total Payments	5	123,460	0	123,460	107,880
Excess of Receipts over Payments for the year before Transfers					
		4,692	0	4,692	9,148
Transfers between Funds	10	0	0	0	0
Excess of Receipts over Payments for the year after Transfers					
		4,692	0	4,692	9,148

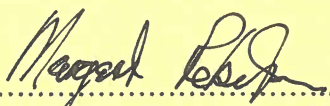
Williamwood Parish Church of Scotland

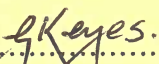
Statement of Balances for the year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank and Deposit Balances	Note				
Bank and Deposit Balances 1/1/2025		59,922	3,834	63,756	54,608
Movements in Year	10				
Excess of Receipts over Payments		4,692	0	4,692	9,148
Bank and Deposit Balances 31/12/2025		64,614	3,834	68,448	63,756
Fixed Assets					
Manse	9	0	480,000	480,000	275,000
Total		64,614	483,834	548,448	338,756

The accounts were approved by the Kirk Session
11th March 2026

For and on behalf of the Kirk Session.


.....
Session Clerk


.....
Treasurer

Williamwood Parish Church of Scotland

Accounting Policies

The accounts for the year ended 31 December 2025 have been prepared on a receipts and payments basis as allowed for under charities regulation, for charities whose gross annual income is less than £250,000.

The principal accounting policies which are material to the accounts are set out below.

Basis of preparation

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

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.

Incoming Resources

All donations and gifts are included within incoming resources either under unrestricted or restricted funds according to the terms under which the donation is made and when the amount has been received.

Resources expended

Expenditure is recognised as the liability is paid.

Williamwood Parish Church of Scotland

Accounting Policies (continued)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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 the assets is charged as payments in the receipts and payments accounts in the period in which the liability is paid.

The manse is vested in local trustees who have resolved not to depreciate the property. A desktop valuation was obtained from Clyde Property reflecting worth both as an Investment Property and as a family residence. This resulted in an increased worth of £480,000 a valuation the Trustees consider appropriate.

Fixtures, fittings, office equipment and normal fabric repairs are written off to expenditure in the year of acquisition. An assets register is maintained and attested by the Trustees and by the Presbytery of Glasgow on an annual basis.

Investments

Fixed assets investments are stated at market value at the balance sheet date.

Taxation

Williamwood Parish 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 Value Added Tax and resources expended therefore include irrecoverable input Value Added Tax.

**Williamwood Parish
Church of Scotland**

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

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	£	£	£	£
1 Donations				
Offerings	58,897	0	58,897	62,359
Tax recovered on Gift Aid	11,396	0	11,396	12,481
Contributions from Congregational Organisations				
Kirk Session Fund	0	0	0	10
Flower Fund	1,940	0	1,940	1,870
Sunday School Fund	52	0	52	39
The Guild Fund	4,172	0	4,172	3,561
	<u>76,457</u>	<u>0</u>	<u>76,457</u>	<u>80,320</u>
2 Activities for Generating Funds				
Regular Fundraising Events	3,992	0	3,992	3,066
Use of Premises	22,328	0	22,328	30,691
Other	0	0	0	0
	<u>26,320</u>	<u>0</u>	<u>26,320</u>	<u>33,757</u>
3 Bank and Deposit Income				
Deposit interest	2,037	0	2,037	2,541
	<u>2,037</u>	<u>0</u>	<u>2,037</u>	<u>2,541</u>
4 Incoming Resources from Charitable Activities				
Weddings/Baptisms/Funerals	30	0	30	410
Grant Funds	23,308	0	23,308	0
	<u>23,338</u>	<u>0</u>	<u>23,338</u>	<u>410</u>

Williamwood Parish Church of Scotland

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

	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	All Funds 2024
	£	£	£	£
5 Payments				
Giving to Grow	46,912	0	46,912	49,655
Presbytery Dues	3,072	0	3,072	5,811
	<u>49,984</u>	<u>0</u>	<u>49,984</u>	<u>55,466</u>
Minister's Expenses (see note 7)	2,418	0	2,418	2,140
Pulpit & Organ Supply	2,626	0	2,626	3,776
Other Salary/Fee Costs	5,008	0	5,008	4,400
Fabric Repairs and Maintenance	28,975	0	28,975	8,514
Council Tax (see note 7)	1,453	0	1,453	2,205
Water Rates and Insurance	4,617	0	4,617	4,183
Cleaning	6,798	0	6,798	6,557
Heating and Lighting	13,640	0	13,640	11,984
Other Expenses	2,057	0	2,057	3,592
FWO Envelopes	405	0	405	190
Kirk Session Fund	21	0	21	0
Flower Fund	2,050	0	2,050	1,957
Sunday School	9	0	9	7
The Guild	3,399	0	3,399	2,909
	<u>123,460</u>	<u>0</u>	<u>123,460</u>	<u>107,880</u>

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.

Williamwood Parish Church of Scotland

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

6 Minister's Stipend

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 was £39,856.

7 Trustees' Remuneration and Related Party Transactions

No trustees received reimbursement of expenses during the year.

8 Collections for Third Parties	2025	2024
	£	£
Christian Aid	805	919
Church House	123	0
Erskine Hospital	104	108
Kwenderana Partnership	0	86
Farm Africa	358	322
Fairtrade and Transform Trade	210	150
Lodging House Mission	203	304
Carnwadric Foodbank	75	925
RAF Benevolent Fund	125	113
Scottish Bible Society	122	135
Salvation Army	0	165
WFP/Gaza Appeal	392	155
Poppy Scotland	104	104
Beatson/Prince & Princes of Wales Hospice	445	46
	<u>3,066</u>	<u>3,532</u>

We are aware that many members have supported these organisations with payments made directly to the Charity offices.

**Williamwood Parish
Church of Scotland**

**Notes forming part of the
financial statements (continued)
for the year ended 31 December 2025**

9 Tangible Fixed Assets

	Buildings £	Office Equipment £	Total £
Valuation			
At 1 January 2025	275,000	0	275,000
Revaluation	205,000	0	205,000
Additions	0	0	0
Disposals	0	0	0
At 31 December 2025	<u>480,000</u>	<u>0</u>	<u>480,000</u>
Accumulated Depreciation			
At 1 January 2025	0	0	0
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2025	<u>0</u>	<u>0</u>	<u>0</u>
(See note re depreciation on Page 14)			
Net Book Value of Tangible Fixed Assets			
At 1 January 2025	<u>275,000</u>	<u>0</u>	<u>275,000</u>
At 31 December 2025	<u>480,000</u>	<u>0</u>	<u>480,000</u>

**Williamwood Parish
Church of Scotland**

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

10 Movement in Funds

	Unrestricted Funds					Restricted Funds						
	Congregational Fund	Legacy Fund	Kirk Session Fund	Guild Fund	Flower Fund	Sunday School Fund	Total Funds	Access Fund	Organ Fund	Bequest Fund	Manse Property Fund	Total Funds
	£	£	£	£	£	£	£	£	£	£	£	£
Opening Balances as at 1 January 2025	18,290	37,749	1,146	1,432	763	542	59,922	2,653	854	327	275,000	278,834
Income:	121,988	0	0	4,172	1,940	52	128,152	0	0	0	205,000	205,000
Expenditure:	-117,981	0	-21	-3,399	-2,050	-9	-123,460	0	0	0	0	0
Transfer between Funds	800	0	0	-840	40	0	0	0	0	0	0	0
Closing Balances as at 31 December 2025	23,097	37,749	1,125	1,365	693	585	64,614	2,653	854	327	480,000	483,834
												548,448

Purposes of Unrestricted Funds:

Legacy Fund is to encourage legacies for non recurring works.
Kirk Session Fund is for parishioners in case of need
Guild Fund is used for general purposes by the Guild.
Flower Fund is used to provide flowers for Sunday services
Sunday School Fund is to provide funding for christian education.

Purposes of Restricted Funds:

Access Fund is to provide for disabled entrance
Organ Fund to provide for renewal of Allen Organ
Bequest Fund is to provide for renewal of Church Kitchen
Manse Property Fund is to own the manse for Church use