

Eastwood Parish Church of Scotland, Glasgow



Reports and Accounts Year ended 31 December 2025

Church of Scotland Congregation 160938
Scottish Charity Number SC000277



Where you belong

Eastwood Parish Church of Scotland, Glasgow

Trustees' Annual Report for the year ended 31 December 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 8 & 9 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 (FRS 102) effective from 1 January 2019.

Objectives and activities

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.

2025 has seen the Trustees of Eastwood Parish Church continue to carry out their charitable responsibilities whilst continuing to provide leadership to the congregation.

The Sunday School, whilst small in number, continues to meet and weekly activities, such as games, videos, puzzles and crafts, all with a Christian message, are provided. A highlight of this year was the All Age Christmas service and the creation of a video entitled "The Story of David" which was shown to the congregation and was well received.

Our halls were again used by several of our organisations, including Carpet Bowls, Badminton Club, and our Baby & Toddlers Group. The premises were also used by Slimming World, and Jive & Irish Dancers. They are also available for use by the local community and we are delighted that our halls building hosts monthly meetings of the Local Community Council.

Achievements and performance

The worshipping life of Eastwood Parish Church remains a hybrid one, with worship provided in person in the Sanctuary and broadcast simultaneously on YouTube.

An Advent study was held this year in person based on a book called "Joy to the World". Services on Christmas Eve and Christmas Day were held in the same way that Sunday worship has been provided.

We continued to provide pastoral care and funerals during this year. Elders have kept in touch with members of their district and flowers continue to be distributed to those in the congregation to mark significant life events.

Our minister continues to be involved in the Chaplaincy Teams at the local primary and secondary schools.

During the year, we continued to hold social events for a wider Cluster of local Church of Scotland congregations to encourage members of all congregations to build relationships. This included a Beetle Drive, as well as joint services of worship with over 250 people attending. We also held various lunch events in the church after services including a breakfast brunch and a pasta and pizza event.

We have strived to continue fundraising for others. During the year we have supported The Prince & Princess of Wales Hospice, Helping Hands Community Foodbank, Christian Aid, Macmillan Cancer Support, Glasgow City Mission, Poppy Scotland and The Lodging House Mission, as set out in note 15 to the accounts. Prior to Christmas, our members once again donated many Christmas gifts, in partnership with Pollokshields Church of Scotland, for disadvantaged children and teenagers in Glasgow for subsequent distribution by Glasgow City Council's Social Work Services. The Trustees are grateful to the members of the congregation for their generosity in this area and for their generosity to the life, work, and witness of our Church.

During 2025, the Trustees and members have continued to serve our parish and community, as well as playing our part in the wider work of the Presbytery of Glasgow and the Church of Scotland. We have continued our support of the Foodbanks at Carnwadric Parish Church and Auldhouse Community Church. Monetary and food donations have continued for both during 2025 and we are grateful to all who have supported in any way this year.

Eastwood Parish Church of Scotland, Glasgow

Trustees' Annual Report for the year ended 31 December 2025 (continued)

Achievements and performance (continued)

In 2024 and continuing in 2025, we were joined by a probationer for full time ministry of word and sacrament and the Kirk Session and congregation were delighted to hear that the probationer will be ordained and inducted to their own church in February 2026. In addition, we were also joined in 2024 by a discernor for Church of Scotland ministry who, in June 2025, was accepted as a candidate in training for full time ministry of word and sacrament. In November 2025, we welcomed a ministry apprentice who will be attached to the congregation for a maximum of two years.

2025 has also seen us increase our work as part of a Cluster of local Church of Scotland congregations. Along with those congregations, we have faced what can be described as "ups and downs" as we look to implement our Local Mission Plan. The Trustees take this opportunity to reaffirm their commitment to play a willing and active part in reimagining how The Church of Scotland serves our part of the city. In addition to this, we have continued our practice of sharing Holy Week services with Pollokshaws Parish Church, Pollokshaws Methodist Church and Auldhouse Community Church.

As always, the sincere thanks of the Kirk Session and congregation are due to the many organisers and volunteers who make all of the above activities possible and enjoyable. We look forward to their continuing help and support.

Financial review

The statement of financial activities set out on page 6 shows that income from all sources decreased by £8,894 compared to 2024. Ignoring the effect of receipts from the General Trustees (see note 5) total income was £35,894 lower than in 2024. This is mainly as a result of a reduction in our halls rental with the Woodland Outdoor Nursery relocating to purpose built facilities, as well as a general declining trend in offerings income. While some members regularly increase the amounts they donate, it remains the case that most have not done so and so we again appeal to all those members to review and, if possible, increase their offerings towards our work.

As explained in the Appendix on page 15, we drew down £27,000 from the consolidated fabric fund in 2025 (2024: £nil).

Overall expenditure in 2025 increased by £34,382, as a result of a combination of increased fabric expenditure on the manse, higher Giving to Grow allocation and higher running costs of the buildings, such as electricity, gas and insurance, however this was offset by lower Presbytery dues as a result of a one-off charge in 2024. Many of our costs are relatively fixed in nature but the age and condition of our buildings continues to mean that we have no option but to spend whatever is necessary to keep them in an acceptable condition. Efforts to control and, wherever possible, reduce our running costs continue.

The statement of financial activities on page 6 shows that our deficit in the year was £29,975 (2024: net income of £13,285) and this is reflected in the overall decrease in total funds on the balance sheet on page 7. Note 13 summarises the movements on all the individual funds and shows that, at 31 December 2025, we had total reserves of £109,151 (2024: £139,126), of which £15,459 (2024: £16,606) is restricted for specific purposes. The unrestricted funds balance has decreased from £122,520 to £93,692.

Risk management

The key risk continuing to face this congregation, in common with many other Churches, is its ageing and declining membership and ever increasing costs, primarily related to buildings which were constructed to accommodate congregations many times larger than is now the case.

We are addressing this by working to encourage our many volunteers to remain focused; to promote new ideas and efforts to bring more people into the Church; to ask those who are already here to review their contributions; and looking at working in partnership with other churches as mentioned above.

We are monitoring the impact of the current economic crisis on our reserves and ongoing cash flows to make sure we can pay our liabilities as they fall due. In addition, in February 2025 the Woodlands Outdoor Kindergarten who previously let the lower halls were offered the sole use of alternative purpose-built premises for a nursery and therefore vacated our premises at this point. This has had a large impact on our financial results as mentioned above, reducing income from hall lets by £27,000 annually, and the Trustees are looking at alternative income streams for the hall buildings.

Reserves policy

It is the Trustees' desired policy to hold unrestricted reserves (including designated funds) equating to approximately six months' expenditure. At the year end the Church held unrestricted funds of £93,692 of which £49,416 had been designated for fabric purposes.

Eastwood Parish Church of Scotland, Glasgow

Trustees' Annual Report for the year ended 31 December 2025 (continued)

Structure, governance and management

The Congregation is a registered Charity (number SC000277) and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of The General Assembly of The Church of Scotland.

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are 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 Presbytery.

The Minister acts as Moderator to the Kirk Session which meets to deal with all matters relating to the management of the Church on at least six occasions a year. Certain responsibilities are delegated to specific working groups established by the Kirk Session. These groups carry on the everyday business of their allocated remits between meetings. The Kirk Session is also responsible for spiritual affairs within the Church.

Reference and administrative information

Trustees

The Trustees of Eastwood Parish Church comprise its Minister and Kirk Session. Those who served as Trustees at any time from 1 January 2025 until the date on which these financial statements were signed, were as follows:-

Rev James Teasdale		
Andrew Allan (to 18 September 2025)	Jean Allan	Karen Allan (to 18 September 2025)
Alistair Dobbie	Elizabeth Dobbie	Avril Ferns
Hilary Ferns (to 18 September 2025)	George Ford	Isabella Freer
Irene Friend	May Gillies (to 25 December 2025)	Anne Glen
Fiona Gouck	Alexander Hodge	Isobel Hunter
Heather Leach	Morag Madill (to 18 September 2025)	Margaret Marshall (to 18 September 2025)
Mary Marshall	Anne Middleton	Katie Morrison
Isabella McCormick	Maureen McKillop	Ross McKillop
Anne Noble (to 18 September 2025)	Carol Phaup (to 18 September 2025)	Margaret Pruefer (to 18 September 2025)
James Shaw	Anne Maree Smith	Douglas Smith
John Smith	Linda Smith	Netta Stewart
Erika Watt		

Principal office-bearers

Minister	Rev James Teasdale BA BD
Session Clerk	Erika Watt LLB DipLP
Treasurer	Katie Morrison BAcc CA

Principal office

Eastwood Parish Church
5 Mansewood Road
Glasgow, G43 1TW

Independent examiner

G McClymont BAcc FCCA
T B Dunn & Co
Unit 8000, Academy Business Park, 51 Gower Street
Glasgow, G51 1PR

Bankers

Virgin Money
Shawlands Branch
21 Kilmarnock Road
Glasgow, G41 3YW

Eastwood Parish Church of Scotland, Glasgow
Trustees' Annual Report for the year ended 31 December 2025 (continued)

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 Practices).

The law applicable to charities in Scotland requires the Charity Trustees to prepare financial statements for each year which give 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. Although not legally required to do so in this case, the Trustees have decided to present accounts which comply with the applicable Charities SORP. Having decided on that, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ to legislation in other jurisdictions.

Approved by the Trustees on 18 February 2026 and signed on their behalf by:



Katie Morrison
Treasurer

Eastwood Parish Church of Scotland, Glasgow
Independent Examiner's report to the Trustees of Eastwood Parish 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 6 to 15.

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 Regulations 10(1) (a) to (c) of the 2006 Accounts Regulations (as amended) 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 2006 Accounts Regulations (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)
- 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.

Signed:

Name:

G McClymont BAcc FCCA
T B Dunn & Co

Address:

Ground Floor (part)
Unit 8000, Academy Business Park
51 Gower Street
GLASGOW
G51 1PR

Date:

1st April 2026

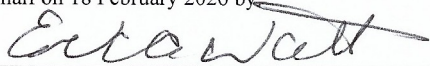
Eastwood Parish Church of Scotland, Glasgow
Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations & legacies	1	51,741	2,971	54,712	63,895	3,402	67,297
Charitable activities	2	18,425	-	18,425	41,762	-	41,762
Other trading activities	3	12,883	-	12,883	12,883	-	12,883
Investments	4	884	-	884	856	-	856
Other	5	27,000	-	27,000	-	-	-
		<u>110,933</u>	<u>2,971</u>	<u>113,904</u>	<u>119,396</u>	<u>3,402</u>	<u>122,798</u>
Expenditure on:	6						
Raising funds		76	-	76	76	-	76
Charitable activities		139,908	3,918	143,826	107,324	2,120	109,444
		<u>139,984</u>	<u>3,918</u>	<u>143,902</u>	<u>107,400</u>	<u>2,120</u>	<u>109,520</u>
Net income before gains and losses on investments		(29,051)	(947)	(29,998)	11,996	1,282	13,278
Net gains on investments	9	<u>23</u>	<u>-</u>	<u>23</u>	<u>7</u>	<u>-</u>	<u>7</u>
Net income		(29,028)	(947)	(29,975)	12,003	1,282	13,285
Transfers between funds	13	<u>200</u>	<u>(200)</u>	<u>-</u>	<u>200</u>	<u>(200)</u>	<u>-</u>
Net movement in funds		(28,828)	(1,147)	(29,975)	12,203	1,082	13,285
Total funds brought forward		122,520	16,606	139,126	110,317	15,524	125,841
Total funds carried forward		<u><u>93,692</u></u>	<u><u>15,459</u></u>	<u><u>109,151</u></u>	<u><u>122,520</u></u>	<u><u>16,606</u></u>	<u><u>139,126</u></u>

Eastwood Parish Church of Scotland, Glasgow
Balance sheet
at 31 December 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Investments	8	<u>798</u>	<u>-</u>	<u>798</u>	<u>775</u>	<u>-</u>	<u>775</u>
Current Assets							
Debtors & prepayments	9	22,001	139	22,140	6,914	78	6,992
Bank and cash		<u>81,334</u>	<u>15,320</u>	<u>96,654</u>	<u>119,083</u>	<u>16,528</u>	<u>135,611</u>
		<u>103,335</u>	<u>15,459</u>	<u>118,794</u>	<u>125,997</u>	<u>16,606</u>	<u>142,603</u>
Liabilities - creditors & accruals							
Falling due within one year	10	<u>10,441</u>	<u>-</u>	<u>10,441</u>	<u>4,252</u>	<u>-</u>	<u>4,252</u>
Net Current Assets		<u>92,894</u>	<u>15,459</u>	<u>108,353</u>	<u>121,745</u>	<u>16,606</u>	<u>138,351</u>
Net Assets		<u>93,692</u>	<u>15,459</u>	<u>109,151</u>	<u>122,520</u>	<u>16,606</u>	<u>139,126</u>
Funds of the charity	12						
Restricted funds		-	15,459	15,459	-	16,606	16,606
Unrestricted funds		<u>93,692</u>	<u>-</u>	<u>93,692</u>	<u>122,520</u>	<u>-</u>	<u>122,520</u>
Total funds		<u>93,692</u>	<u>15,459</u>	<u>109,151</u>	<u>122,520</u>	<u>16,606</u>	<u>139,126</u>

The accounts were approved by Kirk Session and signed on
its behalf on 18 February 2026 by:



Erika Watt, Session Clerk



Katie Morrison, Treasurer

Eastwood Parish Church of Scotland, Glasgow
Accounting policies
for the year ended 31 December 2025

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 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) effective from 1 January 2019 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 (as amended).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, as defined below.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12.

Income recognition

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.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

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. Dividends are recognised once the dividend has been declared and notification of the dividend due has been received.

On receipt, donated professional services and donated facilities are recognised as income on the basis of the value of the gift to the charity, with the value being assessed by reference to the amount the charity would have been willing to pay for equivalent services or facilities on the open market; a corresponding amount is then recognised as expenditure in the same period. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

Going concern

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

The charity is not registered for VAT and expenditure therefore includes irrecoverable input VAT against the expenditure heading for which it was incurred.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, 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.

Eastwood Parish Church of Scotland, Glasgow
Accounts for the year ended 31 December 2025
Accounting policies (continued)

Investments

Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing market price. 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

Eastwood 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.

Debtors

Other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Eastwood Parish Church of Scotland, Glasgow
Notes to 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	41,807	1,092	42,899	42,472	1,272	43,744
Tax recovered on Gift Aid	8,838	263	9,101	10,885	266	11,151
Legacies	-	-	-	10,000	-	10,000
Congregational organisations	496	-	496	538	-	538
Other	600	1,616	2,216	-	1,864	1,864
	<u>51,741</u>	<u>2,971</u>	<u>54,712</u>	<u>63,895</u>	<u>3,402</u>	<u>67,297</u>
2 Income from charitable activities						
Weddings and funerals	3,150	-	3,150	875	-	875
Fundraising events	642	-	642	259	-	259
Rental of Church halls and rooms	14,633	-	14,633	40,628	-	40,628
	<u>18,425</u>	<u>-</u>	<u>18,425</u>	<u>41,762</u>	<u>-</u>	<u>41,762</u>
3 Income from other trading activities						
Premises rentals						
- telecoms mast	12,883	-	12,883	12,883	-	12,883
	<u>12,883</u>	<u>-</u>	<u>12,883</u>	<u>12,883</u>	<u>-</u>	<u>12,883</u>
4 Investment income						
Deposit interest	807	-	807	793	-	793
Dividends received	77	-	77	63	-	63
	<u>884</u>	<u>-</u>	<u>884</u>	<u>856</u>	<u>-</u>	<u>856</u>
5 Other income						
Receipts from General Trustees	27,000	-	27,000	-	-	-
	<u>27,000</u>	<u>-</u>	<u>27,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2025

6 Analysis of expenditure	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Raising funds						
Offering envelopes	76	-	76	76	-	76
Charitable Activities						
Giving to Grow	59,346	-	59,346	57,284	-	57,284
Presbytery dues	3,232	-	3,232	6,158	-	6,158
Minister's expenses	1,546	-	1,546	1,308	-	1,308
Pulpit & organ supply	535	-	535	790	-	790
Independent examiner's fee	441	-	441	418	-	418
Fabric repairs & maintenance	38,818	2,451	41,269	8,364	440	8,804
Council tax	4,079	-	4,079	3,828	-	3,828
Other buildings costs	25,276	-	25,276	22,955	-	22,955
Other expenses	6,635	1,467	8,102	6,219	1,680	7,899
	<u>139,908</u>	<u>3,918</u>	<u>143,826</u>	<u>107,324</u>	<u>2,120</u>	<u>109,444</u>
Total	<u>139,984</u>	<u>3,918</u>	<u>143,902</u>	<u>107,400</u>	<u>2,120</u>	<u>109,520</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.

7 Staff costs and numbers

There were no staff and no salaries and wages in either the year to 31 December 2025 or 31 December 2024.

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 fifth and subsequent years of service) was £39,856.

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2025

8 Trustee remuneration and related party transactions

During the year, one Trustee (the minister) received reimbursement of expenses incurred in respect of council tax, travel and other expenses totalling £6,888 (2024: £6,233). No remuneration or expenses have been waived by Trustees.

No Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into during the year.

During the year, a total of £23,501 (2024: £24,400) was donated to the congregation by its Trustees.

9 Investments

	2025	2024
	£	£
Opening market value	775	768
Unrealised gain arising in year	23	7
Closing market value at 31 December	<u>798</u>	<u>775</u>
Investments at cost	<u>517</u>	<u>517</u>

Investments held comprise 70 units in the Church of Scotland Investors Trust Income Fund.

10 Debtors & prepayments

	2025	2024
	£	£
Gift Aid Tax Refund Due	5,985	3,808
Other	16,155	3,184
	<u>22,140</u>	<u>6,992</u>

11 Creditors & accruals

	2025	2024
	£	£
Accruals	10,441	4,252
	<u>10,441</u>	<u>4,252</u>

12 Analysis of net assets by fund

	General	Designated	Restricted	Total
	£	£	£	£
2025				
Investments	798	-	-	798
Current assets	53,919	49,416	15,459	118,794
Current liabilities	(10,441)	-	-	(10,441)
	<u>44,276</u>	<u>49,416</u>	<u>15,459</u>	<u>109,151</u>
2024				
Investments	775	-	-	775
Current assets	83,702	42,295	16,606	142,603
Current liabilities	(4,252)	-	-	(4,252)
	<u>80,225</u>	<u>42,295</u>	<u>16,606</u>	<u>139,126</u>

Eastwood Parish Church of Scotland, Glasgow
Notes to the financial statements
for the year ended 31 December 2025

13 Movements in funds

2025	At 1 January	Incoming	Outgoing	Transfers	At 31 December
	£	resources	resources	£	£
Unrestricted funds					
General	80,225	71,073	(107,222)	200	44,276
Designated fabric	42,295	39,883	(32,762)	-	49,416
	<u>122,520</u>	<u>110,956</u>	<u>(139,984)</u>	<u>200</u>	<u>93,692</u>
Restricted funds					
Baby & Toddler	462	449	(278)	(200)	433
Benevolent	400	-	(100)	-	300
Catering & Social	3,308	834	(442)	-	3,700
Community Development	4,194	-	(170)	-	4,024
Equipment fund	1,064	-	-	-	1,064
Flower	5,333	248	(373)	-	5,208
Halls renovation	1,097	1,354	(2,451)	-	-
Sunday School	748	86	(104)	-	730
	<u>16,606</u>	<u>2,971</u>	<u>(3,918)</u>	<u>(200)</u>	<u>15,459</u>
Total funds	<u>139,126</u>	<u>113,927</u>	<u>(143,902)</u>	<u>-</u>	<u>109,151</u>
2024					
Unrestricted funds					
General	77,621	106,520	(104,116)	200	80,225
Designated fabric	32,696	12,883	(3,284)	-	42,295
	<u>110,317</u>	<u>119,403</u>	<u>(107,400)</u>	<u>200</u>	<u>122,520</u>
Restricted funds					
Baby & Toddler	535	493	(366)	(200)	462
Benevolent	500	-	(100)	-	400
Catering & Social	2,850	874	(416)	-	3,308
Community Development	4,244	-	(50)	-	4,194
Equipment fund	1,064	-	-	-	1,064
Flower	5,596	398	(661)	-	5,333
Halls renovation	-	1,537	(440)	-	1,097
Sunday School	735	100	(87)	-	748
	<u>15,524</u>	<u>3,402</u>	<u>(2,120)</u>	<u>- 200</u>	<u>16,606</u>
Total funds	<u>125,841</u>	<u>122,805</u>	<u>(109,520)</u>	<u>-</u>	<u>139,126</u>

Purposes of unrestricted designated funds

Fabric fund: set aside for the maintenance of the Church properties

Purposes of restricted funds

Baby & Toddler fund: to fund ongoing Baby & Toddler Group activities

Benevolent fund: managed at minister's discretion to provide cash to needy parishioners

Catering & social fund: for management and provision of catering and social events

Community Development fund: to fund community development and projects

Equipment fund: to fund audio/visual equipment

Flower fund: to provide flowers for display during services of worship and subsequent distribution to parishioners

Halls renovation fund: set aside for specific halls refurbishment projects

Sunday School: to fund ongoing Sunday School activities

Eastwood Parish Church of Scotland, Glasgow
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for the year ended 31 December 2025

14 Volunteers

In common with all congregations of the Church of Scotland 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.

15 Collections for Third Parties

	2025	2024
	£	£
In addition to the income dealt with in the accounts, the following special collections were disbursed to:		
The Prince & Princess of Wales Hospice	657	-
Helping Hands Community Foodbank	492	-
Christian Aid	450	456
Macmillan Cancer Support	256	293
Lodging House Mission	110	70
Glasgow City Mission	110	-
Poppy Scotland	101	173
Launch Foods	-	565
Mary's Meals	-	225
	<u>2,176</u>	<u>1,782</u>

Eastwood Parish Church of Scotland, Glasgow
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Appendix

Funds held on behalf of the Congregation by The Church of Scotland General Trustees

	2025	2024
	£	£
Consolidated Fabric Fund		
Capital account		
- Credit Balances held at 31 December at cost	<u>202,002</u>	<u>202,002</u>
- Market value of balances held at 31 December	<u>191,928</u>	<u>187,874</u>
Revenue account		
- Credit Balance at 31 December	<u>464</u>	<u>17,601</u>

During 2025, the congregation drew down £27,000 (2024: £nil) from the revenue account. Income of £7,371 in respect of dividends and interest of £2,842 was earned in the revenue account, which was offset by administration costs of £350.