

North Parish Washing Green Society

Scotland · Charity number SC006597

Details

Status	Active
Legal form	Unincorporated association
Registered	1956-08-28
Register	View on the OSCR register

Contact

Address 27 Thornhill Gardens
Newton Mearns
Glasgow
G77 5FU

Website www.npwgs.org

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals'

Purposes: 'the prevention or relief of poverty'

What the charity does: The Society shall have for its object the relief of deserving persons born or long resident in the North Parish of Glasgow.

Beneficiaries: 'Older People'

Objectives: The Society shall have for its object the relief of deserving persons born or long resident in the North Parish of Glasgow.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-11-30	£8,701	£5,866	-	0
2024-11-30	£10,326	£7,246	-	0
2023-11-30	£12,074	£6,995	-	0
2022-11-30	£14,861	£11,235	-	0
2021-11-30	£8,127	£4,671	-	0

North Parish Washing Green Society

Scotland - Charity number SC006597

Accounts

NORTH PARISH WASHING GREEN SOCIETY

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2025



OSCR REGISTERED SCOTTISH CHARITY NO. SC006597



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Contents

Contents of the Annual Report and Accounts for the Year Ended 30 November 2025

Subjects	Page
Charity Reference and Administrative Information	2
Report of the Trustees	3-4
Report of the Independent Examiner	5-6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-12



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Reference and Administrative Information

Charity Name

North Parish Washing Green Society

OSCR Registered Charity Number

SC006597

Charity's Principal Address

The Society can be contacted via the Clerk, Elisabeth Jones,
27 Thornhill Gardens
Newton Mearns
Glasgow
G77 5FU

Current Trustees

The Directors (Trustees) serving in the year to 30 November 2025 and to the date of this report were as follows:

Dr Adrian Pierotti (Preses to 15 April 2026, Past Preses from 15 April 2026)	(retire 2026)
Anthony Barr (Treasurer to 15 April 2026, Preses from 15 April 2026)	(retire 2027)
Jimmy Johnston	(retire 2026)
Gavin Queen	(retire 2026)
Amish Amin	(retire 2026)
Gordon Price	(retire 2026)
Johathan Buchan	(retire 2028)
Helen Markham	(retire 2028)
Colin Ignateiff	(retire 2028)

The principal Advisors are:

Banker Bank of Scotland, Edinburgh

Stockbroker Quilter Cheviot, Delta House, 50 West Nile Street, Glasgow G1 2NP

Independent Examiner

Ali & Associates Accountants Ltd
Chartered Certified Accountants
Registered Auditor
585 London Road
Glasgow
G40 1NE



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Trustees' Annual Report:

The trustees have pleasure in presenting their report together with the financial statements for the year ended 30th November 2025.

Covered period: 1st December 2024 to 30th November 2025.

This report is prepared in accordance with current statutory requirements, the constitution of the charity and the Statement of Recommended Practice Accounting and Reporting by Charities.

Objectives and activities

The Society shall have for its object the relief of deserving persons born or long resident in North Parish of Glasgow. The purpose of North Parish Washing Green Society is the prevention or relief of poverty. The types of activities include making grants, donations, loans, gifts or pensions to individuals

North Parish Washing Green Society was established in 1792 by the Heritors of the North Quarter to equip and manage washing-greens on ground which they owned beside the Molendiner Burn. With the passage of time, washing-greens were no longer required and, in 1873, the ground was sold to the Royal Infirmary, the proceeds of sale providing the basis of the funds now represented by the General Fund of the Society to be used for the benefit of beneficiaries living in, or associated with, North Parish of Glasgow.

Review of Activities

The Society now exists to perform a Charitable Function and, during the year to 30th November 2025, a sum of £600.00 was distributed to three beneficiaries. We are most grateful to The Saints and Sinners Club of Scotland for their kind donation to the Society's funds and to those individual members who have supported our fundraising events and/or made voluntary donations during the course of the year.

Last year's (2024) income was £10,326 and this year's (2025) income is £8,701. This shows a deficit of £1,625 and the main reason for the deficit was due to decreased fundraising and fewer new members. Last year's (2024) expenditure was £7,246 and this year's (2025) is £5,866. This shows a deficit of £1,380. This is mainly for less money spent on fundraising and grants.

Although the market value of the investment went up but the net gain has significantly reduced. However, as the independent examiner I believe this charity will continue its operation in the foreseeable future.

Membership

The Membership of the Society is open to those wishing to further its charitable purposes on payment of a Life Membership Subscription of One Guinea, unchanged since 1792, together with a donation which takes the total to £50 (with effect from April 2021). During the year, entry money was received from three new members.

Reserves and Investment Policy

The Society's funds are sufficient to enable it to carry out its function of providing aliment for beneficiaries. The investment policy, which is reviewed by the Directors (Trustees) from time to time, is aimed at maintaining the real value of the funds over time. The Society's investments are



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

showing some signs of recovery as global economies strengthen. The reserves of the Society are mainly represented by Investments, the income from which is used in fulfilling the charitable purposes.

Grant Making Policy

Grants are discretionary and are included in the financial statements when paid.

Risk Management

The Directors (Trustees) have examined the major business and operational risks which the Society faces and have established systems to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Statement of Directors' (Trustees) Responsibilities

We are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Society and of the surplus or deficit of the Society for that period. In preparing those accounts, we are required to:

- select suitable accounting policies and apply them consistently;
- make reasonable and prudent judgement and estimates;
- prepare the accounts on going concern basis unless it is inappropriate to presume that the Society will continue in business.

We are also responsible for:

- keeping proper account records;
- safeguarding the Society's assets;

taking reasonable steps for the prevention and detection of fraud.

Organisational Structure

The affairs of the Society are managed by Directors (Trustees) who are elected by rotation at the Society's Annual Meeting. Directors (Trustees) are chosen for their knowledge of and interest in the Society. New Directors (Trustees) are given a general introduction into the business of the Society appropriate to their skills.

The Board of Directors (Trustees) consist of a Preses and a Treasurer (who are elected at the Annual General Meeting), the Past Preses and up to 7 ordinary Directors (Trustees) (who serve for 3 years, one third are elected at each Annual General Meeting).

None of the Directors (Trustees) received any remuneration or expenses from the Society. The Directors (Trustees) met on 4 occasions during the year under review.

By Order of the Board of Directors (Trustees)

Dr Adrian Pierotti

Preses

Glasgow

January 2026



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Independent Examiner's report to the Directors (Trustees) of North Parish Washing Green Society

I report on the accounts of the charity for the year ended 30th November 2025 which are set out on the pages below

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).

The trustees consider that the audit requirement under Regulation 10(1)(d) of the 2006 Regulations does not apply, and that there is no requirement in the charity's governing document or any other statutory obligation to conduct an audit. Accordingly, the accounts are subject to independent examination.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to examine the accounts as required under Section 44(1)(c) of the 2005 Act (as amended) and to state whether any matters have come to my attention in connection with my examination.

Basis of independent examiner's report

I conducted my examination in accordance with Regulation 11 of the 2006 Regulations and in line with the guidance issued by the Office of the Scottish Charity Regulator (OSCR) under the amended charity law framework effective from 2024.

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 information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries. Consequently, I do not express an audit opinion on the view given by the accounts and, in particular, I express no opinion as to whether the accounts give a true and fair view of the affairs of the charity.

Independent examiner's statement

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and, before finalising the report, I obtained written assurances from the trustees on all material matters.



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

I confirm that this report has been prepared in respect of an examination carried out under Section 44(1)(c) of the 2005 Act, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and conducted in accordance with the guidance issued by OSCR.

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 following requirements—

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations;

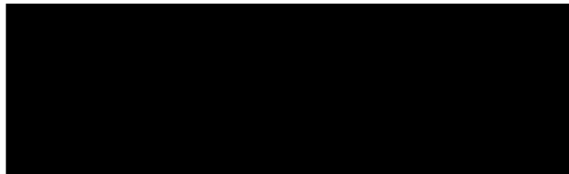
And

- to prepare financial statements which accord with those records and comply with Regulation 8 of the 2006 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 financial statements to be reached.

Independent Examiner



03/03/2026

Ali & Associates Accountants Ltd
Chartered Certified Accountants
Registered Auditor
585 London Road
Glasgow
G40 1NE



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR TO 30 NOVEMBER 2025

<i>Unrestricted funds</i>	2025	2024
Income from:	£	£
Donations	2,010	2,210
New Members	150	400
Fundraising Dinner, Lunch & Raffle	4,002	5,222
Sale of Ties etc.	-	50
Income Tax	-	-
Investment Income (<i>Note 3</i>)	<u>2,539</u>	<u>2,444</u>
Total	<u>8,701</u>	<u>10,326</u>
Expenditure on		
<i>Raising Funds (Note 4)</i>	<u>1,152</u>	<u>2,126</u>
<i>Charitable Activities</i>		
Aliment to beneficiaries	600	540
Beneficiaries' Outings	-	-
Social Worker	300	300
Grants	100	500
Support Costs (<i>Note 5</i>)	<u>3,714</u>	<u>3,780</u>
	<u>4,714</u>	<u>5,120</u>
Total	<u>5,866</u>	<u>7,246</u>
Net Income/(Deficit)	2,835	3,080
Other recognised gains		
<u>Gain/(Loss) on investment assets</u>	<u>4,624</u>	<u>8,702</u>
Net Movement in Funds	7,459	11,782
Reconciliation of Funds		
Total Funds brought forward	96,107	84,325



NORTH PARISH WASHING GREEN SOCIETY

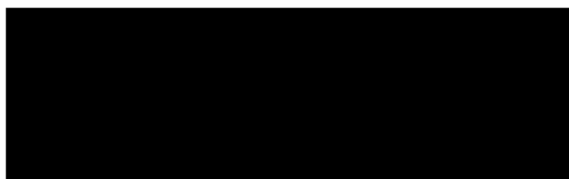
ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Total Funds carried forward **103,566** **96,107**

BALANCE SHEET AS AT 30 NOVEMBER 2025

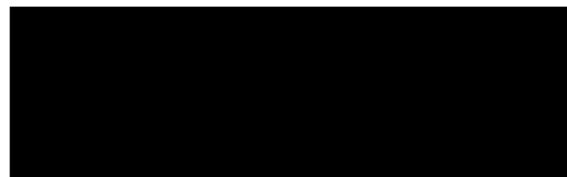
	2025 £	2025 £	2024 £
Investments (<i>Note 6</i>)		88,952	83,704
Current Assets			
Amounts due by Stockbroker	2,539		624
Cash and Bank Deposits	<u>12,700</u>		<u>12,319</u>
	15,239		12,943
Creditors			
Amounts due within one year	<u>625</u>		<u>540</u>
Net Current Assets		<u>14,614</u>	<u>12,403</u>
Total Net Assets		<u>103,566</u>	<u>96,107</u>
REPRESENTED BY:			
Unrestricted Funds		<u>103,566</u>	<u>96,107</u>

The financial statements were approved by the Directors (Trustees) on January 2026 and signed on their behalf by:



Dr Adrian Pierotti

Preses



Anthony Barr

Treasurer



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Notes to the Financial Statements for the year ended 30th November 2025

1. ACCOUNTING POLICIES

The principal accounting policies which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts are set out below.

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relative note to these financial statements. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's rules, the Charities and Trustee Investment (Scotland) Act 2005. The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005, as amended by the Charities (Regulation and Administration) (Scotland) Act 2023, and with the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements cover the individual entity 'North Parish Washing Green Society', a public benefit entity taking the legal form of an unincorporated association registered with the Office of the Scottish Charity Regulator at Elisabeth Jones, 27 Thornhill Gardens, Newton Mearns Glasgow G77 5FU. The presentation currency used in the financial statements is the pound sterling. All figures have been rounded to the nearest whole unit.

The Directors (Trustees), who retain the power to amend the financial statements after issue, consider that there are no material uncertainties about the Society's ability to continue as a going concern. With respect to the next accounting period, the year ending on 30th November 2024, the most significant areas of uncertainty that affect the carrying value of assets held by the Society are the level of investment return and the performance of investment markets.

(b) Income recognition

All income is recognised once the Society has entitlement to the income; it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Society has been notified in writing of both the amount and settlement date.

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

Dividends and interest arising from funds invested by the stockbroker are recognised when the amount can be measured when the amount can be reliably measured by the Society. This is normally when the stockbroker credits the amount to our account.

(c) Expenditure recognition

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



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Notes to the Financial Statements for the year ended 30th November 2025 (Continued)

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. For more information on this attribution refer to note (e) below.

Grants payable are recognised when payment is made to the beneficiary.

(d) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Society and its compliance with regulation and good practice. Governance costs and support costs relating to charitable activities have been apportioned based on the estimate of time spent by the clerk on each activity. The allocation of support and governance costs is analysed in note 5.

(f) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Society does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk facing the Society is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(g) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains or losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(h) Financial instruments

The Society only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. RELATED PARTY TRANSACTIONS AND TRUSTEES' EXPENSES AND REMUNERATION

The Directors (Trustees) all give their time and expertise freely without any form of remuneration or other benefits in cash or kind (2024 £nil). No expenses were paid to any trustee in the year (2024 £nil).



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Notes to the Financial Statements for the year ended 30th November 2025 (Continued)

3. INVESTMENT INCOME

	2025 £	2024 £
Dividends	2,520	2,444
Interest	<u>19</u>	<u>-</u>
	<u>2,539</u>	<u>2,444</u>

4. FUND RAISING EXPENDITURE

	2025 £	2024 £
Dinner, Lunch & Raffle	1,152	2,126
Purchase of Shopping Bags	-	-
Purchase of ties	<u>-</u>	<u>-</u>
	<u>1,152</u>	<u>2,126</u>

5. SUPPORT COSTS

	2025 £	2024 £
Secretarial Fee	2,500	2,567
Web Site	180	302
Investment Management	-	-
AGM & Meeting Costs	586	341
Independent Examination	300	558
Sundry	<u>148</u>	<u>12</u>
	<u>3,714</u>	<u>3,780</u>

25% of the clerk's time is devoted to governance as is the cost of independent examination. Governance costs for 2025 amounted to £925 (2024: £1,165).



NORTH PARISH WASHING GREEN SOCIETY

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 30 NOVEMBER 2025

Notes to the Financial Statements for the year ended 30th November 2025 (Continued)

6. INVESTMENTS

	General Fund 2025 £	2024 £
Listed Investments – Market Value		
1 December 2024	83,704	72,588
Additions	624	2,421
Disposals	-	-
Equalisation	(2)	(8)
Net gain / (loss) on revaluation	<u>4,626</u>	8,702
Market value at 30 November 2025	<u>88,952</u>	<u>83,704</u>
Historic Cost	<u>77,295</u>	<u>76,673</u>
Investments at fair value comprised:		
Equities	88,952	83,704
Interest-yielding securities	<u>-</u>	<u>-</u>
	<u>88,952</u>	<u>83,704</u>

All investments are carried at their fair value. Investments in equities and interest yielding securities are all in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to market price, using the bid price. Asset sales and purchases are recognised at the date of trade (that is their transaction value).

All investments are held through Quilter Cheviot who review the investments every six months and also advise the Society on appropriate changes to the portfolio in order that the investment policy can be carried out.

GENERAL FUND		Market Value £	Book Value £
69,263.338	Quilter Invs Charity Auth Inv Fds	88,952	77,295