

**The Church of Scotland**

**Langside Parish Church of Scotland, Glasgow**

**RECEIPT AND PAYMENTS ACCOUNT**

**YEAR ENDED 31st DECEMBER 2025**

**Congregation No: 160964**

**Charity No: SC007055**

# **Langside Parish Church of Scotland, Glasgow**

## **Receipts and Payments Account**

### **Year ended 31 December 2025**

#### **Reference and Administrative Information**

Charity Name: **Langside Parish Church of Scotland, Glasgow**  
Charity No: SC007055  
Congregation No: 160964  
Contact Address: 34 Myrtle Park  
Crosshill  
Glasgow  
G42 8UQ

#### **Trustees**

##### **Kirk Session**

R L Brash, A Carlin, A Carson (deceased Aug 25), J Connelly, W Degnan, C Dickson, P Donaldson,  
D L Dow, W English, C Fisher, A Forsythe, M Greene, J Hutchinson, M Jack, D Jolly, L Jolly,  
A Joshi, B Kay, I Lavery, J McAslan, D McCulloch, M McCulloch, S McDonald, C McPherson,  
J Moffat, S Moffat, M Norrie, J Robinson, A Sanderson, B Schroeter,  
N Smith, W Stearns, M Watson, L Watt.

#### **Principal Office-bearers**

Minister: vacant  
Session Clerk: Mr Douglas McCulloch  
Treasurer: Mrs Margaret McCulloch  
Interim Moderator: Rev Stewart Crawford until 31 March 2025, then Rev David Sutherland

#### **Independent Examiner**

Mr Alistair Smith  
26 Stewart Drive  
Clarkston  
Glasgow  
G76 7EZ

#### **Bankers**

Bank of Scotland,  
56-60 Kilmarnock Road  
Glasgow, G41 3NN

# **Langside Parish Church of Scotland, Glasgow**

**Charity No: SC007055**

**Receipts and Payments Account**

**Year ended 31 December 2025**

**Structure, Governance and Management**

## **Governing Document**

The Church is administered in accordance with the terms of a Unitary Constitution.

## **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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

## **Organisational Structure**

The Kirk Session, which meets approximately nine times a year, is responsible for spiritual and all other affairs within the church and delegates certain responsibilities to its various committees including Property and Finance. Subgroups of the Kirk Session, eg Justice and Peace, Worship etc, are open to members of the congregation, meet regularly and are responsible for the management of various events, meetings etc.

## **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.

Services of Worship are held at least weekly on Sundays and at other times to celebrate Christian Festivals.

## **Achievements and Performance**

The Kirk Session are pleased to report that 2025 was again a successful year, with a range of developments in the church community, both spiritually and practically. In terms of finance, our income has again increased following raised congregational awareness of the financial situation at the beginning of the year, which led to increased giving and a concomitant increase in Gift Aid receivable. We have a regular attendance in church on a Sunday of between 60 and 80 and we continue to live-stream our services. These are viewed synchronously by, normally, 9-15 folk and by up to 100 others during the week. We are pleased that growing numbers of young people are taking part in our Young Church activities, led by an increased number of volunteer helpers. The congregation has enjoyed taking part in a range of social and fund-raising activities which have also engaged the wider community.

The Kirk Session continued to hold regular meetings. These have been chaired by our Interim Moderator as we continue to work towards a readjustment which will allow us to be given permission to call a minister, following the failure of our previously arranged linking with Shawlands Trinity Church. In the absence of a full-time minister we have benefited from a range of supportive preachers who have led our worship throughout the year and the Kirk Session continues to provide leadership and encouragement to the congregation as a whole as we move forward in this period of extended vacancy. We are currently working towards a linking with Newland South Church and are hopeful that this will take place early in 2026. We have continued our reflection on our congregational values as we develop a clear sense of our values and priorities to bring to these discussions. Our own worship team has continued regularly to be involved in worship. We have the services of a pastoral care worker on a 0.2 basis, and our pastoral care team has continued to maintain regular contact with those members who cannot attend worship; contact with members through letters, cards and flowers continues.

The Trustees and congregation remained committed throughout 2025 to supporting the work of Finn's Place, our associated charity, through providing use of the premises without charge and through involvement with activities, and we are delighted to welcome the many attendees at events organised through them. There remains a commitment by the church to the status of being an Eco-Congregation, and of being an affirming church. We have continued to support the wider city of Glasgow through fund-raising for the Lodging House Mission, and weekly collections of food, toiletries and clothes for both LHM and the Rutherglen and South-East Glasgow Foodbank; members of the congregation are involved in the work of LHM, City Mission and Street Pastors. We have supported the work of Crossreach through financial donation. We continue to support the work of Women's Aid locally and, more internationally, Christian Aid, and the HIV/Aids orphan care programme in Ekwendeni Malawi, in addition to providing part of the financial contribution made to world mission as members of the Church of Scotland.

### **Financial Review**

Offerings increased this year to £72,992 from £69,907 in 2024, which was heartening and we will continue to encourage ongoing review of giving regularly. Gift Aid received was £16,730, an increase of £1,750 on last year's amount. Other income from fundraising events, donations and hire of halls was £11,315 as against £9,360 in 2024, meaning that, overall, regular income increased by about 8%. However, expenditure rose to £120,905 in 2025 from £106,735 in 2024. This was due to a range of factors including ongoing fuel costs, the cost of refurbishing and paying council tax on our vacant manse and increased payments to the Church of Scotland. We therefore drew down £20,000 from reserves held by the General Trustees of the Church of Scotland to cover the additional manse costs over the past 18 months, which reduced the impact on our General Fund.

### **Reserves Policy**

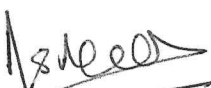
It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. Currently we are in excess of this. At the year end the Church held unrestricted cash funds of £116,948 made up of £75,277 in the Building Fund and £81,426 in a designated legacy fund. The remaining balance of £39,755 is a deficit in the General Fund. £75,000 is held in a Savings Bond, £30,919 in a 95 day deposit account, with the remainder in Current Accounts.

The Church also held £49,237 of restricted funds which have been provided for the purposes specified in Note 6. Not included in the above figures are our Investments which total £178,839 as per note 5. Investment values have risen by £11,255, after withdrawal of £2,500 for charity donations. All investments are in ethical portfolios.

### **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,**

  
Douglas McCulloch  
Session Clerk

Date: 20/1/26

# Langside Parish Church of Scotland Glasgow

## Charity No: SC007055

### Independent Examiner's Report to the Trustees of Langside Parish Church of Scotland, Glasgow

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5-9.

#### 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

An 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 which gives me reasonable cause to believe that in any material respect the requirements:

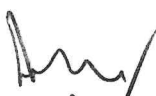
- 1 to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- 2 to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Address:

Date:

  
ALISTAIR SMITH  
26 STEWART DRIVE  
CLARKSTON G76 7EZ  
13/2/2026

# Langside Parish Church of Scotland, Glasgow

Charity No: SC007055

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Total 2025 £	Restricted Funds £	Restricted Funds £	Total 2024 £
	Note						
<b>Receipts</b>							
Donations	1	94,424	50	94,474	81,645	-	85,282
Legacies		-	-	-	1,000	-	1,000
Activities for Generating Funds		1,682	-	1,682	1,839	-	1,839
Bank & Deposit Interest		2,179	-	2,179	2,715	-	2,715
Rental of Premises		7,557	-	7,557	5,772	-	5,772
Other Receipts		2,076		2,076	881	470	1,351
		107,918	50	107,968	97,489	470	97,959
Received from General Trustees (Revenue account)		20,000	-	20,000	-	-	-
Sale of Investments			2,500	2,500	-	2,500	2,500
		127,918	2,550	130,468	97,489	2,970	100,459
<b>Total Receipts</b>							
<b>Payments</b>							
Cost of Generating Funds	2	99	-	99	256	-	256
Charitable Activities	2	117,340	3,466	120,806	103,004	3,476	106,480
Governance Costs	2	-	-	-	-	-	-
		117,439	3,466	120,905	103,260	3,476	106,736
		117,439	3,466	120,905	103,260	3,476	106,736
<b>Total Payments</b>							
<b>Excess of Receipts over Payments for the year before transfers</b>		10,479	(916)	9,563	(5,771)	(506)	(6,277)
		10,479	(916)	9,563	(5,771)	(506)	(6,277)
<b>Excess of Receipts over Payments</b>							

# Langside Parish Church of Scotland, Glasgow

Charity No: SC007055

## Statement of Balances

As at 31 December 2021

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024 £
<b>Bank &amp; Deposit Balances</b>							
brought forward		106,471	50,153	156,624	112,242	50,659	162,901
Movement in year:							
Balance of Receipts over Payments		10,479	(916)	9,563	(5,771)	(506)	(6,277)
Bank & deposit balances carried forward		<u>116,950</u>	<u>49,237</u>	<u>166,187</u>	<u>106,471</u>	<u>50,153</u>	<u>156,624</u>
Investments at market value	5	<u>103,551</u>	<u>75,288</u>	<u>178,839</u>	<u>96,088</u>	<u>71,496</u>	<u>167,584</u>
<b>Assets</b>							
Gift Aid Receivable		-	-	12,801			12,206
				<u>12,801</u>			<u>12,206</u>
<b>Liabilities</b>							
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-

For and on behalf of the Kirk Session



Douglas McCulloch

Session Clerk



Margaret McCulloch

Treasurer

Date: 20/1/26

# Langside Parish Church of Scotland, Glasgow

Notes forming part of the accounts

for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Unrestricted Total 2025 £	Restricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>1 Analysis of Donations</b>						
WFO Scheme and standing orders	69,066	-	69,066	66,408	-	66,408
Tax Recovered on Gift Aid Dons.	16,730	-	16,730	14,977	-	14,977
Ordinary Offerings (Open plate)	3,926	-	3,926	3,499	-	3,499
Other Offerings, Donations, etc	4,702	50	4,752	398	-	398
	<u>94,424</u>	<u>50</u>	<u>94,474</u>	<u>85,282</u>	<u>-</u>	<u>85,282</u>
<b>2 Analysis of Payments</b>						
<b>Cost of Generating funds</b>						
Offering envelopes	99	-	99	256	-	256
	<u>99</u>	<u>-</u>	<u>99</u>	<u>256</u>	<u>-</u>	<u>256</u>
<b>Charitable Activities</b>						
Giving to Grow	46,705	-	46,705	37,747	-	37,747
Presbytery Dues	2,658	-	2,658	5,041	-	5,041
Minister's expenses	551	-	551	1,050	-	1,050
Pulpit supply	-	-	-	1,200	-	1,200
Locum costs	348	-	348	6,058	-	6,058
Council Tax	7,236	-	7,236	2,102	-	2,102
Other Salary Costs	9,696	-	9,696	9,696	-	9,696
Church fabric repairs & maint	3,303	-	3,303	4,591	-	4,591
Manse fabric repairs & maint	15,728	-	15,728	7,231	-	7,231
Heat and light	11,857	-	11,857	10,708	-	10,708
Insurance	2,381	-	2,381	2,120	-	2,120
Phone/broadband	1,034	-	1,034	908	-	908
Window cleaner	440	-	440	550	-	550
Printing, Stationery & Postage	3,362	-	3,362	3,505	-	3,505
Coffee Machine	521	-	521	465	-	465
Cleaning, hygiene and waste costs	2,509	-	2,509	2,245	-	2,245
Church cleaning	2,785	-	2,785	2,859	-	2,859
Online costs	946	-	946	1,257	-	1,257
Work with young people	72	396	468	351	-	351
Other expenses	5,207	643	5,850	3,320	561	3,881
Donations	-	2,428	2,428	-	2,915	2,915
	<u>117,340</u>	<u>3,466</u>	<u>120,806</u>	<u>103,004</u>	<u>3,476</u>	<u>106,480</u>
<b>Governance Costs</b>						
Independent Examiner's Fee	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u>117,439</u>	<u>3,466</u>	<u>120,905</u>	<u>103,260</u>	<u>3,476</u>	<u>106,736</u>



# Langside Parish Church of Scotland, Glasgow

## Notes forming part of the accounts

for the year ended 31 December 2025

### 3 Trustee Remuneration and Related Party Transactions

Travel expenses and incidental expenses costs totalling £753.40 were paid to the 0.2 locum pastoral care worker, who is a Trustee.

### 4 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. 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. As this charge has been vacant for the whole of 2025, no minister has received a stipend for this congregation. The Church of Scotland has covered the cost of the 0.2 pastoral locum.

### 5 Investments

	Market Value at 1 Jan 2025	Purchases	Disposals	Gain/(Loss) on Revaluation	Market Value at 31 Dec 2025
St James's Place Wealth Management	71,496	-	(2,500)	6,292	75,288
Rowan Dartington	96,088		-	7,463	103,551
	<u>167,584</u>	<u>0</u>	<u>(2,500)</u>	<u>13,755</u>	<u>178,839</u>
Held in respect of:					
<b>Unrestricted Funds</b>					
General Fund	6,768	-	-	373	7,141
Designated Building Fund	16,119		-	1,418	17,537
General legacy fund	73,202	-	-	5,672	78,874
	<u>96,088</u>	<u>0</u>	<u>0</u>	<u>7,463</u>	<u>103,551</u>
<b>Restricted Funds</b>					
EJ Mozart Allan Memorial Trust	71,496	-	(2,500)	6,292	75,288
	<u>167,584</u>		<u>(2,500)</u>	<u>13,755</u>	<u>178,839</u>

# Langside Parish Church of Scotland, Glasgow

## Notes forming part of the accounts

for the year ended 31 December 2025

6 Movements in Cash Funds	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
<b>Restricted funds</b>					
Pastoral care fund	139	-	-	-	139
Legacy Fund	35,558	-	-	-	35,558
Flower Fund	771	50	(643)	-	178
EJ Mozart Allan Mem Trust	13,011	2,500	(2,428)	-	13,083
Young Church	674	-	(396)	-	278
	<u>50,153</u>	<u>2,550</u>	<u>(3,466)</u>	<u>-</u>	<u>49,237</u>
<b>Unrestricted funds</b>					
General Fund	(51,390)	127,918	(116,283)		(39,755)
<b>Designated funds</b>					
Designated Building Fund	75,277	-	-	-	75,277
General Legacy fund	82,582	0	(1,156)	-	81,426
	<u>157,859</u>	<u>-</u>	<u>(1,156)</u>	<u>-</u>	<u>156,703</u>
<b>Total funds</b>	<u>156,622</u>	<u>130,468</u>	<u>(120,906)</u>	<u>-</u>	<u>166,184</u>

### Purposes of Restricted Funds

Pastoral Care Fund	To support the work of the pastoral care team.
Legacy Fund	To provide extra-ordinary items to enhance the church and grounds
Flower Fund	To provide flowers for display during services of worship
EJ Mozart Allan Mem Trust	This is the operational fund for work done for the good of the community
Young Church	This is the operational fund for the Young Church.
Agency Fund	In which cash is held temporarily when raised for other charitable causes

### Purposes of Designated Funds

Designated Building Fund	To provide funds for the expansion of the Church
Designated legacy fund	To hold funds from legacies to be used at the discretion of the Kirk Session

## 7 Collections for Third Parties

	2025 £	2024 £
Christian Aid	221	569
Lodging House Mission	355	205
Crossreach	140	-
	<u>716</u>	<u>746</u>

## 8 Basis of Accounting

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

# Langside Parish Church of Scotland, Glasgow

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<b><u>CAPITAL</u></b>		
Credit Balances held at 31 December at cost	<u>17,105</u>	<u>17,105</u>
Market Value of Balances at 31 December	<u>26,252</u>	<u>25,042</u>
<b><u>REVENUE</u></b>		
Credit Balance at 31 December	<u>5,793</u>	<u>24,337</u>