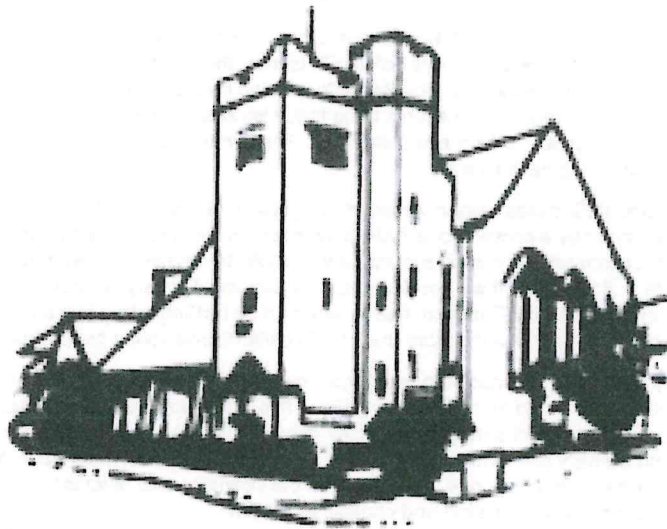




ORCHARDHILL PARISH CHURCH OF SCOTLAND GIFFNOCK

SCOTTISH CHARITY No: SC009774

CONGREGATION No: 160860



**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

Orchardhill Parish Church is now a linked charge with Merrylea Parish Church

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in 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 the Republic of Ireland (FRS 102) as amended for accounting periods commencing from 1 January 2019.

Activities, Achievements and Performance

Our overriding ambition is to ensure that "Orchardhill" continues, for the foreseeable future, to be a house of Christian worship, service, mission and celebration; that is our sole purpose in all that we do.

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.

The Church now has one diet of worship at 10.15am on Sundays, which combines the elements of a family service with contemporary praise together with traditional items of worship with organ and choir. The Church is also open on Wednesday evenings for a period of quiet meditation and reflection starting at 7.00pm. The Sunday service is streamed live and is also available for later viewing on the internet. The Wednesday evening meditation and reflection time can also be accessed electronically. By these means, services reach a much wider audience.

The Church has a traditional choir and also CrossWords which is our contemporary worship group of musicians and singers. As well as leading, or participating, in worship they have a varied repertoire and love using what they've been blessed with to bless others. The members come from many walks of life with varied ages and abilities.

At Easter for the last few years the Church has turned the sanctuary into an Easter Labyrinth and invited the public to experience the Easter story in an innovative way. Similarly a few days before Christmas, the community is welcomed in to our Christmas Extravaganza where the Christmas story is brought to life with the help of church members acting out the roles of the participants in the Christmas story. These events bring these important times in the church calendar to life allowing the community to explore matters of faith and spirituality. These have been well supported in the wider community with over 300 people attending each event.

This was the ninth year of the "Tree of Kindness", when we invite everyone in our community to take a gift tag from the living tree outside our building and buy a present for a child or teenager in need so that they experience the joy of Christmas by receiving a gift. This community outreach project partners with 14 charities to help tackle the grave issue of poverty affecting so many people in Scotland and we are delighted that Giffnock Primary School, Thornliebank Primary School, Woodfarm High School and Whitecraigs Rugby Club continue to take part by hosting a tree in their premises. Because of the generosity and kindness of people in our community, more than 1,800 children and young people received a gift at Christmas.

One of our principal aims is to give succour and assistance to those in need of help and our Pastoral Care team work quietly behind the scenes to give as much help as possible to achieve this with many working tirelessly visiting and caring for those in need. The Generation Story project embraces diversity through our intergenerational activities with children from Giffnock Primary School and Nursery and Church members. These social and creative engagements bring together younger and older generations for a common purpose. They build on the strengths that different generations have to offer, nurture understanding, mutual respect, tackle isolation and challenge ageism.

The original Giffnock Primary School started in the tower rooms of the Church in 1902 and so this led to a joint project to recreate the Old Schoolroom as a small museum showing the changes in learning, technology, family life, toys, pastimes community life, etc. The museum opened in 2022 and is available to all to visit.

Conscious that many of the older members of the congregation live alone many of our other members continue to make regular contact to enquire of their needs and general wellbeing.

A group of children from Giffnock Primary School nursery come to the Church to participate in "Bookbug" to enjoy stories and singing; these are sessions organised by the Scottish Book Trust. An additional session runs on a Wednesday and is for the wider community. Both these sessions are led by the Youth and Families worker.

Our gifts and abilities are freely given and generously offered to other churches and organisations. At times our church has been used by Glasgow Presbytery and is available for other groups

The Orchard Café now opens Tuesday, Wednesday and Thursday offering hot snacks and drinks and a friendly ear for all.

Orchard Tots is a outreach venture for families with pre school children; the Church provides a warm welcoming space for children to play and for their carers to socialise. Toys and hospitality are provided.

We have introduced Cosy Café which is a club for secondary school children to provide a safe space for them to meet after school to gather and take part in a variety of activities. This allows the Church to build relationships.

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2025

Activities, Achievements and Performance (Continued)

Messy Church was introduced a few years ago and it continues to welcome children and their families to worship in a way that involves creativity, celebration and hospitality; activities are arranged around a biblical theme and ends with a shared meal.

As with all our activities, Orchard Tots, Cosy Café and Messy Church are open to all.

On a Friday afternoon from 5 -7pm weekly, we have OY! (Orchardhill Youth) to encourage children from Primary 7 to Senior 6 to meet and become involved in a variety of activities. In the autumn, OY! had a weekend at the SU (Scripture Union) outdoor centre at Gowanbank in Ayrshire which gave an opportunity to further explore faith and develop relationships.

In October, we hosted two concerts in the sanctuary by Philippa Hanna who is a singer songwriter who performs with her group with mainly Christian songs where she also explains the history of her faith. The concerts were attended by almost 300 people. While the ticket money was unable to meet the cost of staging the concerts, the deficit was eliminated by a number of members who gave significant additional contributions to avoid this being a cost to the church.

We are now working in partnership and have developed a close relationship with Carnwadric Church and there is a weekly food collection from the local community every Wednesday for onward delivery to Carnwadric the following day.

Work on the community hub called the Black Door Shop has been completed and this facility is open to all. This comprises a workshop where many activities can take place and an area set aside for refreshments and chatter. While this venture was originally started as a fundraising activity for the 86th Glasgow Boys Brigade by accepting second hand toys and re-selling these, it was realised that second hand toys and other items could be used to meet the needs of others in our community. This has extended to such a degree that every week a team of volunteers, including young people, accept large amounts of household goods, toys, clothing and furniture from a wide area. Each week van loads are collected by Maslow's Community, a charity that then distributes these goods to refugees, asylum seekers and those experiencing hardship in the greater Glasgow community. The Black Door Shop volunteers also carry out litter picking weekly locally.

As in previous years Church members were very generous in their help to those less fortunate in society; notably by donating in cash or in kind to the Lodging House Mission, Maslows (as mentioned above), CHAS (Chest Heart & Stroke) and the Carnwadric Food Bank.

There are strong badminton clubs, one a senior club for those over 16 and there also a very well attended ladies club. Sadly a junior club has ceased as those who had run this for over 20 years retired and were unable to find replacements.

The week long Summer Club and related events take place in August and the youngsters enjoy the activities.

The Youth and Families Worker continues to encourage families and their children to participate in the life and work of the Church. This includes a growing Sunday School Messy Church and the OY! group.

We deal with many other parish responsibilities which arise; these include bereavements, general counselling and assistance. School Chaplaincy forms part of the work supported at Orchardhill.

The fabric of the Church is kept in good order with essential repairs and maintenance carried out as quickly as possible. We regularly enquire of hall users if they are satisfied with their accommodation and any complaints are looked into and acted upon immediately.

Like every other charitable organisation we rely on the goodwill and generosity of others. We shall seek to continue to nurture this in our determination to ensure that our Church remains an energetic and exciting centre of Christian worship and a place where all members of the community feel welcome. We shall also seek to work in partnership with the local community to help sustain, improve, enhance and develop the lives of all those in the area.

We strive to keep abreast of developments in worship and in every aspect of Church life and continually review our work as we plan for the future.

News and information about the Church and its activities can be obtained as follows:

- A Church website (orchardhill.org.uk) combines information from the Church magazine and weekly intimation sheets to bring the Church's message to a wider audience. The Church website also carries information about organisations and groups that meet in the Church and community news.
We also use social media sites, details are:
Facebook - Orchardhill Parish Church
X -formerly Twitter - @Orchardhill_CofS
- A Welcome Desk is staffed by volunteers at every diet of worship, providing a range of information and news for visitors and regular attenders.
- Orders of Service and Church News are distributed electronically every week.
- A quarterly magazine, the Orchardhill Record, is produced by a team of volunteers and is now available online with a printed copy for those who wish it.
- The Church office is open Tuesday to Friday mornings between 9am and 1pm and can be contacted by phone (0141 638 3604) and email (secretary@orchardhill.org.uk).

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2025

Financial and Reserves Review

The Trustees' policy is to budget annually with a view to ensuring, as far as possible, that income will, at least, exceed expenditure. Their intention is not to accumulate significant assets but to ingather funds to further the objectives of the Church. Their policy is to hold reserves of approximately nine month's expenditure together with an amount sufficient to cover any calls on the restricted funds.

The reserves of the Church are held to provide for the ongoing work of the Church for the short to medium term future at least and to make provision for any unforeseen eventualities which may arise such as essential repairs necessary to maintain the fabric of Church properties.

At 31 December 2025, excluding fixed assets, the Church held unrestricted funds of £269,635 (2024 £280,150) and restricted funds of £72,521 (2024 - £35,781). Details of all funds are given in Note 14 to the accounts. Details of movements in these reserves are also shown in Note 14. It was decided in the year that, rather than certain fixed assets being reflected at cost less depreciation, these should instead be reflected at market value and this resulted in a large gain on revaluation. The change is referred to in the accounting policy in Note 1, in fixed assets in Note 9 and in the reserves in Note 14.

Excluding the increase in funds due to the revaluation of property, there has been an increase in funds of £26,225 (2024 - £16,920) although this year's results included a large "restricted" donation £30,000 and related Gift Aid (£7,500) so in the absence of this, there would have been a large deficit. During the year, there was non-recurring expenditure of £34,892 on: (i) the church kitchen and ladies toilets, (ii) the Memorial Hall kitchen, (iii) Fire prevention work, and (iv) electrical supply and rewiring. These costs were net of grants received and also extra contributions by members.

Total donations and legacies, including Gift Aid recovery at £30,981 (2024 £29,561), show an increase of £7,344 (2024 - increase £15,392) in unrestricted funds. There has been an increase in regular givings but also some extra one off gifts that have improved the year's result. While recognising the generosity of the giving in the year, it is considered that general offerings will have to be maintained and increased to meet additional expenses such as energy costs and to allow the existing work undertaken by the Church to continue and flourish.

Investments with the Church of Scotland showed unrealised gains of £15,155 (2024 - gains £14,762).

Hall rental income from outside organisations has continued at a high level.

General expenditure for which the Church is responsible remains fairly constant with every effort being made to achieve best value for money. Where possible every effort is made to reclaim VAT on church repairs and maintenance costs under the Listed Places of Worship Scheme.

Investment Policy and Performance

Investments are made with the Church of Scotland Investors' Trust, are regularly reviewed, and are designed to give an appropriate mix of income and also an opportunity for capital growth. This policy is separate from the reserves policy.

Risk Management

The Kirk Session review risks that are pertinent to the Charity including financial and reputational risks with regular reports being received. The property and finance committees manage the risks re funding of commitments to the maintenance of the church and facilities and the wider work addressing any issues which arise

Structure, Governance and Management

As mentioned in last year's report, on 27th October 2024 the church agreed to enter a linkage with Merrylea Parish Church and, following the approval of Glasgow Presbytery, this became effective from 16 January 2025. Discussions have continued and the Kirk Sessions of both churches have now decided to recommend that the linkage proceeds to a union of the churches. The current situation is that the proposed union will be presented to both congregations in the near future.

The congregation is a registered charity, number SC009774, is subject to the Acts and regulations of the General Assembly of the Church of Scotland, and was administered in accordance with the terms of the Unitary Form of Constitution.

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.

The Kirk Session, which meets, on average, eight times a year, is chaired by the Minister and is responsible for all the affairs within the Church. Certain responsibilities of the Kirk Session are delegated to committees/groups (the main ones being the Finance Group and the Property Group) as appropriate with remit and expenditure protocols being approved during the year. These report to the Kirk Session.

Governance matters are constantly reviewed.

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2025

Trustees

The Trustees are the Kirk Session Members as below:

Rev. Gillian Rooney

David Howard; Iain Lennox; Gordon Ross (Ordained/admitted 1976)

Lindsay Barr; William Hendry (Ordained/admitted 1980)

Neil Mackenzie; Allan Rennie (Ordained/admitted 1982)

James Blair; Ian Cartlidge; David Thomson; Marion Watson (Ordained/admitted 1985); Josephine Weir (resigned 10 June 2025)

James Mackinnon (Ordained/admitted 1990)

Ian Anderson; Rachael Bell; Garry Crosbie; James H Kerr; Richard Park; Joyce Winning (Ordained/admitted 1994)

Donald Carmichael; James McDonald; Fiona Thomson (Ordained/admitted 2000)

Stephen Bennett; Sandra Cherrie (Ordained/admitted 2003)

Anne Barr; Roseanne Henderson; Gillian Irvine; Linda Moir; Maureen Park; Colin Williamson (Ordained/admitted 2010)

Fiona Coupar; Irene Kinniburgh (Ordained/admitted 2020)

Elaine Cartlidge; Graham Cartlidge (Admitted January 2021)

Anne Anderson; Dorothy Bennett; Dorothy Cartlidge; Valerie Clarke; Bruce Paterson; Margaret Thomson; Yvonne Tough (Ordained/admitted December 2024)

Evelyn Borland; Fiona McAslan; Ann Pope; Jacqueline Taylor; Margaret Webb (Ordained/admitted January 2025)

Principal Office Bearers

Minister	Rev. Gillian Rooney
Session Clerk :	Ian Anderson
Treasurer :	James H Kerr

Principal Office

Charity Name :	Orchardhill Parish Church of Scotland, Giffnock
Charity Registration Number :	SC009774
Congregation Reference Number :	160860
Contact Address :	Orchardhill Parish Church 12 Church Road Giffnock, Glasgow G46 6JR

Orchardhill Parish Church of Scotland, Giffnock

Trustees' Annual Report

Year to 31 December 2025

Independent Examiner

Mr. Brian Cochran CA
24 Westerlands Drive
Newton Mearns
Glasgow
G77 6YB

Bankers

Virgin Money PLC
21 Kilmarnock Road
Glasgow
G41 3YW

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 Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show 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. In preparing the financial statements, 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 statements comply with the Charities and Trustees 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.


Approved by the Trustees on 24 February 2026 and signed on their behalf by



Gillian Rooney
Minister



Ian Anderson
Session Clerk



James H Kerr
Treasurer

24 February 2026

24 February 2026

24 February 2026

Orchardhill Parish Church of Scotland, Giffnock

Independent Examiner's Report to the Trustees of Orchardhill Parish Church of Scotland, Giffnock

Year to 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on pages 7 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 Trustees 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) (a to c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

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 and 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 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.



Mr. Brian Cochran CA
24 Westerlands Drive
Newton Mearns
Glasgow
G77 6YB

27 February 2026

Orchardhill Parish Church of Scotland, Giffnock

Statement of Financial Activities

Year to 31 December 2025

		Unrestricted Funds £	Restricted Funds £	2025 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £
	Note				:			
Income and Endowments :					:			
Donations and Legacies	2	175,069	37,500	212,569	:	167,725	-	167,725
Charitable Activities	3	43,710	-	43,710	:	46,718	-	46,718
Other Trading Activities	4	-	-	-	:	-	-	-
Investment Income	5	7,737	1,394	9,131	:	8,970	1,344	10,314
Total Income		<u>226,516</u>	<u>38,894</u>	<u>265,410</u>	:	<u>223,413</u>	<u>1,344</u>	<u>224,757</u>
Expenditure on :					:			
Raising Funds	6	-	-	-	:	-	-	-
Charitable Activities	6	(250,610)	(3,730)	(254,340)	:	(222,599)	-	(222,599)
Total Expenditure		<u>(250,610)</u>	<u>(3,730)</u>	<u>(254,340)</u>	:	<u>(222,599)</u>	<u>-</u>	<u>(222,599)</u>
Net Income /(Expenditure) before gains and losses on Investments		(24,094)	35,164	11,070	:	814	1,344	2,158
Net Gain on Investments					:			
Unrealised Gain on Revaluation	15	13,579	1,576	15,155	:	13,275	1,487	14,762
Net Gain on Property					:			
Unrealised Gain on Revaluation	9	896,960	-	896,960	:	-	-	-
Net Movement in Funds		<u>886,445</u>	<u>36,740</u>	<u>923,185</u>	:	<u>14,089</u>	<u>2,831</u>	<u>16,920</u>
Reconciliation of Funds					:			
Total Funds Brought Forward		308,190	35,781	343,971	:	294,101	32,950	327,051
Total Funds Carried Forward		<u>1,194,635</u>	<u>72,521</u>	<u>1,267,156</u>	:	<u>308,190</u>	<u>35,781</u>	<u>343,971</u>

Orchardhill Parish Church of Scotland, Giffnock

Balance Sheet

As at 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £
Fixed Assets :					:			
Tangible Assets	9	925,000	-	925,000	:	28,040	-	28,040
Investments	15	219,507	38,701	258,208	:	207,272	35,781	243,053
Total Fixed Assets		<u>1,144,507</u>	<u>38,701</u>	<u>1,183,208</u>	:	<u>235,312</u>	<u>35,781</u>	<u>271,093</u>
Current Assets :					:			
Debtors	10	14,476	-	14,476	:	12,007	-	12,007
Cash at Bank and in Hand		13,080	-	13,080	:	38,894	-	38,894
Deposit Fund		26,956	33,820	60,776	:	29,609	-	29,609
Total Current Assets		<u>54,512</u>	<u>33,820</u>	<u>88,332</u>	:	<u>80,510</u>	<u>-</u>	<u>80,510</u>
Liabilities :					:			
Due Within One Year :					:			
Creditors	11	(4,384)	-	(4,384)	:	(7,632)	-	(7,632)
Total Liabilities		<u>(4,384)</u>	<u>-</u>	<u>(4,384)</u>	:	<u>(7,632)</u>	<u>-</u>	<u>(7,632)</u>
Net Assets		<u>1,194,635</u>	<u>72,521</u>	<u>1,267,156</u>	:	<u>308,190</u>	<u>35,781</u>	<u>343,971</u>
The Funds of the Charity :	14				:			
General Funds		1,194,635	-	1,194,635	:	308,190	-	308,190
Restricted Income Funds		-	72,521	72,521	:	-	35,781	35,781
Total Charity Funds		<u>1,194,635</u>	<u>72,521</u>	<u>1,267,156</u>	:	<u>308,190</u>	<u>35,781</u>	<u>343,971</u>

The Accounts were approved by the Trustees on 24 February 2026 and signed on their behalf by :

Gillian Rooney

Gillian Rooney
Minister

Ian Anderson

Ian Anderson
Session Clerk

James H Kerr

James H Kerr
Treasurer

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements

Year to 31 December 2025

1). Accounting Policies

The principal accounting policies considered material to the accounts are set out below. These have been consistently applied in the current and preceding year apart from a change in the treatment of residential property which was revalued in the year, which is a change from the past when this was reflected at cost less depreciation.

Basis of Preparation

The accounts have been prepared under the historical cost convention, modified to reflect the inclusion of investments and residential property at market value, and in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), 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).

Orchardhill Parish Church of Scotland, Giffnock, meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund Accounting

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 objectives 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

Income is recognised when the charity has entitlement to the funds, and 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 considered on a case by case basis following confirmation when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Donated Services and Facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable

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.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements

Year to 31 December 2025

1). Accounting Policies (continued)

Disclosure Exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102 :

(a) no cashflow statement has been presented for the charity.

Resources Expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Pensions

The charity operated a defined contribution pension scheme for one of its employees, prior to them resigning in the year. In accordance with Government regulations all employees are offered the opportunity to participate in the NEST occupational pension scheme run by the National Employment Savings Trust: certain employees have entered into this scheme. The total cost to the charity of all contributions is included within charitable activities as disclosed in note 7 to the accounts and, apart from a small element met from a restricted fund, are charged to the unrestricted funds of the charity.

Tangible Fixed Assets

The church, including halls, the manse and the former church officer's house are vested in the name of the charity. The church and halls are not brought into the accounts due to the difficulty in obtaining a valuation on a continuing use basis. The residential properties were previously included at cost less depreciation, charged on a straight line basis over 40 years. However, during 2025 it was decided that it would be more appropriate to include the residential properties at estimated market value and the 2025 accounts reflect the change to that method.

All tangible fixed assets costing in excess of £3,000 excluding those relating to Church buildings, having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the year or, if purchased during 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 of disposal and the market value at the start of the year or cost if purchased during the year.

Taxation

Orchardhill Parish Church of Scotland Giffnock 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 recognised for VAT and resources expended therefore include irrecoverable input VAT. Where VAT is recoverable the related expenses are shown net of VAT.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2025

Note	Unrestricted Funds £	Restricted Funds £	2025 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £
2). Donations and Legacies				:			
Offerings	129,478	-	129,478	:	123,090	-	123,090
Tax Recovered on Gift Aid Offerings	30,981	-	30,981	:	29,561	-	29,561
Legacies	-	-	-	:	-	-	-
Contributions from Congregational Org'ns	6,452	-	6,452	:	3,700	-	3,700
Sundry Other Donations	6,983	30,000	36,983	:	9,449	-	9,449
Tax recovered on Donations	1,175	7,500	8,675	:	1,925	-	1,925
	<u>175,069</u>	<u>37,500</u>	<u>212,569</u>	:	<u>167,725</u>	<u>-</u>	<u>167,725</u>
3). Income from Charitable Activities				:			
Hall Rentals	42,791	-	42,791	:	41,141	-	41,141
Weddings Christenings and Funerals	560	-	560	:	697	-	697
Fundraising	199	-	199	:	2,471	-	2,471
Tax recovered on Fundraising	-	-	-	:	-	-	-
Grants for "warm spaces" and similar	-	-	-	:	2,200	-	2,200
Miscellaneous	160	-	160	:	209	-	209
	<u>43,710</u>	<u>-</u>	<u>43,710</u>	:	<u>46,718</u>	<u>-</u>	<u>46,718</u>
4). Income from other trading activities				:			
None	-	-	-	:	-	-	-
5). Investment Income				:			
Dividends Received	6,454	1,344	7,798	:	6,454	1,344	7,798
Deposit Interest	1,283	50	1,333	:	2,516	-	2,516
	<u>7,737</u>	<u>1,394</u>	<u>9,131</u>	:	<u>8,970</u>	<u>1,344</u>	<u>10,314</u>

The Investment Income from Dividends is attributed to restricted and unrestricted funds on a pro-rata basis.

	Unrestricted Funds £	Restricted Funds £	2025 TOTAL £	:	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £
6). Analysis of Expenditure				:			
<i>Raising Funds</i>				:			
Offering Envelopes	-	-	-	:	-	-	-
<i>Charitable Activities</i>				:			
Giving to Grow	91,371	-	91,371	:	90,660	-	90,660
Presbytery Dues	5,280	-	5,280	:	5,392	-	5,392
Minister's Expenses	-	-	-	:	-	-	-
Salary Costs and Organist Cover	61,343	3,730	65,073	:	67,492	-	67,492
Cleaning	2,574	-	2,574	:	-	-	-
Fabric Repairs & Maintenance	32,593	-	32,593	:	8,816	-	8,816
Manse Repairs & Maintenance	360	-	360	:	1,194	-	1,194
Fire Protection	8,233	-	8,233	:	2,280	-	2,280
Security & Access Control	610	-	610	:	781	-	781
Heating, Lighting & Water	22,160	-	22,160	:	16,525	-	16,525
Insurance	9,670	-	9,670	:	8,420	-	8,420
Council Tax	4,726	-	4,726	:	6,196	-	6,196
Organ, Piano Maintenance, Music & Licences	2,736	-	2,736	:	2,643	-	2,643
Stationery, Printing & Postage	3,762	-	3,762	:	3,725	-	3,725
Telephone, Broadband & Webpace	1,487	-	1,487	:	1,074	-	1,074
Office & Church Equipment	-	-	-	:	-	-	-
Depreciation	-	-	-	:	3,825	-	3,825
Christian Education, Outreach, Community Hub	924	-	924	:	1,603	-	1,603
Miscellaneous Expenses	2,781	-	2,781	:	1,973	-	1,973
	<u>250,610</u>	<u>3,730</u>	<u>254,340</u>	:	<u>222,599</u>	<u>-</u>	<u>222,599</u>
TOTAL	<u>250,610</u>	<u>3,730</u>	<u>254,340</u>	:	<u>222,599</u>	<u>-</u>	<u>222,599</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.

Orchardhill Parish Church of Scotland, Giffnock
Notes forming part of the financial statements (continued)
Year to 31 December 2025

7). Staff Costs and Numbers

	2025	2024
	£	£
Salaries and Wages	60,172	60,882
Pension Costs	3,699	4,207
Organ cover cost in absence of permanent organist	1,202	2,403
Social Security Costs	-	-
	<u>65,073</u>	<u>67,492</u>

The average number of employees during the year was four being:

	Number	Number
Ministerial Support	2	2
Administration	1	1
Music Staff	1	1
	<u>4</u>	<u>4</u>

No employee had employee benefits in excess of £60,000 (2024 None).

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 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 £32,423 and the maximum stipend (in the fifth and subsequent years) £39,856.

8). Trustee Remuneration and Related Party Transactions

No trustee other than the minister, received any remuneration or reimbursement of expenses during the year. This totalled £ nil (2024 - nil) and in addition £2,005 (2024 - £3,682) was paid for council tax - lower than 2024 as cost now shared with Merrylea, given the linkage. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Related Party Transactions which consist solely of remuneration are :

<u>Employee</u>	<u>Relation to</u> <u>Trustee</u>	2025 £	2024 £
Church Organist	Son in law	-	3,103

There have been no claims for expenses by any trustee during the year; however, it should be noted that many trustees contribute material goods which benefit the Church without seeking reimbursement.

Of the offerings total of £129,478 (2024 - £123,090) shown in Note 2 to the Accounts, the offerings by those who were trustees during the year, either by way of Gift Aid or WFO, amounted to £73,649 (2024- £61,182). Of the Gift Aid tax recovered of £30,981 (2024 - £29,561) shown in Note 2 to the accounts £17,662 (2024 £14,591) referred to the current trustees' donations. The restricted donation of £30,000 in the year (and the related Gift Aid of £7,500) also was from a trustee. There were also other donations from trustee to other specific purposes although these cannot be readily quantified.

The anonymity of Open Bag contributions prevents the church from quantifying donations from trustees included in this category.

Orchardhill Parish Church of Scotland, Giffnock
Notes forming part of the financial statements (continued)
Year to 31 December 2025

9). Tangible Fixed Assets

	Buildings	
	2025 Basis Valuation £	(for info only) Prior basis Cost £
Cost / Revaluation		
At 1 January 2025 -at cost	153,000	153,000
Gain on revaluation in the year	772,000	-
At 31 December 2025 - at valuation	<u>925,000</u>	<u>153,000</u>
Accumulated Depreciation		
At 1 January 2025	124,960	124,960
Eliminated on revaluation	(124,960)	-
Charge for year	-	3,825
At 31 December 2025	<u>124,960</u>	<u>128,785</u>
Net Book Value		
At 31 December 2025	<u>925,000</u>	<u>24,215</u>
At 31 December 2024 - at cost		<u>28,040</u>

It was decided in the year that it was appropriate for the fixed assets previously included here at cost less depreciation (being the Manse at 23 Huntly Avenue and the former church officer's house at 17 Church Road) should no longer be reflected at cost less depreciation but instead be shown at a revalued amount. The valuation is by the trustees on the basis of informal valuation guidance from an estate agent.

10). Debtors

	2025 £	2024 £
Gift Aid tax refund due	10,280	8,025
Hall rentals	3,462	2,578
VAT refund from Listed Places of Worship Scheme	484	-
Other sundry debtors and prepayments	250	1,404
	<u>14,476</u>	<u>12,007</u>

11). Creditors

	2025 £	2024 £
Due Within One Year:		
Utility bills outstanding	2,845	4,991
Sundry amounts due	1,539	2,641
	<u>4,384</u>	<u>7,632</u>

12). Analysis of Net Assets Among Funds

	General £	Restricted £	2025 Total £	General £	Restricted £	2024 Total £
Fixed Assets	925,000	-	925,000	28,040	-	28,040
Investments	219,507	38,701	258,208	207,272	35,781	243,053
Current Assets	<u>54,512</u>	<u>33,820</u>	<u>88,332</u>	<u>80,510</u>	-	<u>80,510</u>
	1,199,019	72,521	1,271,540	315,822	35,781	351,603
Less Current Liabilities	<u>(4,384)</u>	-	<u>(4,384)</u>	<u>(7,632)</u>	-	<u>(7,632)</u>
At 31 December	<u>1,194,635</u>	<u>72,521</u>	<u>1,267,156</u>	<u>308,190</u>	<u>35,781</u>	<u>343,971</u>

There are no Designated Funds.

13). 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.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2025

14). Movements in Funds

As at:	1 January 2025 £	Incoming Resources £	Outgoing Resources £	Revaluation £	31 December 2025 £
Restricted Funds :					
Roof Fund	30,890	1,160	-	1,361	33,411
John Smith Fund	4,891	184	-	215	5,290
Youth & Family Worker Support Fund	-	37,550	(3,730)	-	33,820
	<u>35,781</u>	<u>38,894</u>	<u>(3,730)</u>	<u>1,576</u>	<u>72,521</u>
Unrestricted Funds :					
<i>General Congregational Purposes</i>					
Fixed Assets	28,040	-	-	896,960	925,000
General Fund	280,150	226,516	(250,610)	13,579	269,635
	<u>308,190</u>	<u>226,516</u>	<u>(250,610)</u>	<u>910,539</u>	<u>1,194,635</u>
TOTAL FUNDS	<u>343,971</u>	<u>265,410</u>	<u>(254,340)</u>	<u>912,115</u>	<u>1,267,156</u>

As at: (adjusted to reflect policy change re fixed assets)	1 January 2024 £	Incoming Resources £	Outgoing Resources £	Revaluation £	31 December 2024 £
Restricted Funds :					
Roof Fund	28,270	1,344	-	1,276	30,890
John Smith Fund	4,680	-	-	211	4,891
	<u>32,950</u>	<u>1,344</u>	<u>-</u>	<u>1,487</u>	<u>35,781</u>
Unrestricted Funds :					
<i>General Congregational Purposes</i>					
Fixed Assets	31,865	-	(3,825)	-	28,040
General Fund	262,236	223,413	(218,774)	13,275	280,150
	<u>294,101</u>	<u>223,413</u>	<u>(222,599)</u>	<u>13,275</u>	<u>308,190</u>
TOTAL FUNDS	<u>327,051</u>	<u>224,757</u>	<u>(222,599)</u>	<u>14,762</u>	<u>343,971</u>

Roof Fund Specifically set up to accumulate financing for future expenditure on the Church roof.

John Smith Fund To be used at the discretion of the Minister for those in need.

Youth & Family Worker Support Fund Specifically to support 25% of the employment costs of any individual with the role of the Youth & Family Worker or equivalent community / outreach role in the future. In the absence of any such role, the fund can be used on general outreach activities.

Fixed Assets Represents the estimated market value of the manse at 23 Huntly Avenue and the former church officer's house at 17 Church Road.

General Fund These are the funds available for the maintenance of the church property and all its other operating costs.

Orchardhill Parish Church of Scotland, Giffnock

Notes forming part of the financial statements (continued)

Year to 31 December 2025

15). Investments

	2025 £	2024 £
Market Value Brought Forward	243,053	228,291
Unrealised Gain on revaluation	15,155	14,762
Market Value Carried Forward	<u>258,208</u>	<u>243,053</u>
The following investments are held:		
Income Fund 7,254 units (2024 - 7,254 units)	82,623	80,229
Growth Fund 25,521 units (2024 - 25,521 units)	175,585	162,824
	<u>258,208</u>	<u>243,053</u>
Cost of Investments:	<u>181,818</u>	<u>181,818</u>

16). Collections for Third Parties

	2025 £	2024 £
Lodging House Mission	985	503
CHAS (Chest Heart & Stroke)	78	-
Maslows Community Hub (local refugees)	-	-
Water Aid	-	154
Quarriers	-	-
Glasgow City Mission	-	145
Prostate Cancer	-	176
Carnwadric Helping Hands Food Bank *	-	207
Christian Aid Gaza	-	1,062
Bible Society of Pakistan	-	110
	<u>1,063</u>	<u>2,357</u>

* The church has weekly donations of groceries and toiletries to support this cause.

17). Contributions from Organisations

	2025 £	2024 £
2nd A Giffnock Brownies	600	600
2nd Giffnock Brownies	-	300
2nd A Giffnock Guides	420	400
86th Boys Brigade	200	200
Senior Badminton Club	2,247	-
Orchardhill Café	500	1,000
CrossWords	-	-
Parent & Toddlers	1,085	-
Ladies Badminton	1,400	1,200
	<u>6,452</u>	<u>3,700</u>