

JOHNSTONE HIGH PARISH CHURCH

*Registered Scottish Charity Reference Number:
SC009588*

ANNUAL REPORT and STATEMENT OF ACCOUNTS for year ended 31st December, 2025



The Stated Annual Meeting will be held in the Church
on Sunday 29 March, 2025 after morning worship.

**The Church of Scotland
Johnstone High Parish Church**

**Annual Report and
Statement of Accounts
for the year ended 31st December, 2025**

Congregation No: 140749

Charity No: SC 009588

Reference and Administrative Information

Charity Name: Johnstone High Parish Church of Scotland

Charity Registration Number: SC009588

Congregation Reference No: 140749

Contact Address: c/o MacMillan
36d High Street
Johnstone
PA5 8AH

Trustees

Details of the trustees of the church funds are given on the following two pages.

Kirk Session members are listed separately from Congregational Board members.

Principal Office-bearers

Minister: *Currently vacant*

Session Clerk Mr James Wallace, BSc., MRPharm S., Hon FRCPCH

Clerk to the Board: Mr James Wallace, BSc., MRPharm S., Hon FRCPCH

Church Treasurer: Mrs Ann MacMillan, B.A.

Independent Examiner

Mr John Hood, MCIBS

Bankers

Bank of Scotland

Minister
Currently vacant

Session Clerk
MR JAMES WALLACE, BSc., MRPharm S., Hon FRCPCH

Names of Trustees 2025

MRS CAROL ANDERSON

MRS IRENE ANDERSON

MR RAYMOND ANDERSON

MRS SANDRA BARBER

MR IAN BARBER

MRS ELIZABETH BURNETT

MR JOHN BURNETT

**MISS MORAG CLUNAS*

MRS JEANETTE CRAWFORD

**MR WILLIAM CRAWFORD*

MRS ROSE DOUGAN

MRS DOREEN GIBSON

MRS LORNA HEYWOOD

**MRS MARION MACLEOD*

MRS ANN MACMILLAN

MRS AGNES MCMANUS

MRS JEMIMA MCQUADE

MRS MAUREEN MITCHELL

**MRS ELLEN MUIR*

MRS OSARIEMEN OKUNGBOWA

**MRS MARGERY PARKER*

MRS JOAN SANDS

MRS SUSAN SCOTT

MRS MARGARET WHYTE

** Denotes trustee who retired during 2025*

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets twice in a year. Certain responsibilities are delegated to the Fabric and Finance Group as appropriate. The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church.

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.

The congregation meets for morning worship every Sunday at 11.15am, with evening teaching services as intimated in the weekly bulletin.

There is a café available in the halls after worship on Sunday mornings.

There is a Church of Scotland Guild which is open to all and meets in the halls on alternate Monday afternoons at 2pm.

The Girls' Brigade meets in the halls on a Tuesday evening. The Explorers (for girls P1 - P3) meets from 6pm - 7.15pm. The Junior Section (P4 - P7) and Brigaders Section (S1+) meet from 7.15pm - 8.45pm.

Our Boys' Brigade company meets on a Thursday evening in the church halls. Anchor Boys (for those in P1 - P3) meet from 6.30pm - 7.30pm. The Junior Section meets from 6.30pm - 8pm and the Company and Senior Sections (for boys in P7+) meets from 8pm - 10pm.

Rehearsals for our praise band, *New Life*, take place in the church from 7.30pm on a Wednesday evening when intimated.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Achievements and Performance

Our Boys' Brigade and Girls' Brigade visited our local primary school in August and saw a welcome influx of new members.

Our Lighthouse Group and Bible Class saw a number of new members. They have taken part in a few church services and hope to continue with this. Our Sparklers group for pre-school ages children has also grown this year.

We continue to work with a locum minister, and during the year were linked with Johnstone Kirk.

We are well on the way to completing trustee details with OSCR to comply with updated Charity Regulations.

Financial Review

The principal source of income to the church remains from weekly offerings. Income has dropped slightly compared to last year. Expenditure is up a little on last year mainly due to replacing our church boilers. We paid our Ministry and Mission allocation in full. We have again seen an increase in the people paying directly to the church bank account. This is helpful as it allows for better budgeting with a specified amount coming in each month.

We have no defined reserves at present. This will be looked at again during the coming year.

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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. 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,

James Wallace

James Wallace, BSc., MRPharm S., Hon FRCPCH
Session Clerk

Date 08-Feb-26

Johnstone High Parish Church of Scotland

SC 009588

Independent Examiner's Report to the Trustees of Johnstone High Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 12.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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, and
 - ☐ to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts 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 accounts to be reached

John Hood

Mr John Hood, MCIBS

Date

17th February, 2026

Johnstone High Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	75149			75149	85472
Legacies					0	0
Activities for Generating Funds						
Bank & Deposit interest					0	0
Investment income						
		<u>75149</u>	<u>0</u>	<u>0</u>	<u>75149</u>	<u>85472</u>
Rental of premises		2407			2407	1330
Sale of assets						
Grants					0	
Receipts from General Trustees						
Other Receipts		200			200	250
		<u>77756</u>	<u>0</u>	<u>0</u>	<u>77756</u>	<u>87052</u>
<u>Total Receipts</u>						
<u>Payments</u>	4					
Costs of generating funds		241			241	272
Charitable activities		84047			84047	79993
Governance costs						
		<u>84288</u>	<u>0</u>	<u>0</u>	<u>84288</u>	<u>80265</u>
<u>Total Payments</u>						
Excess of Receipts over Payments for the year before transfers		-6532	0	0	-6532	6787
Transfers					0	0
					0	0
Excess of Receipts over Payments for the year		<u>-6532</u>	<u>0</u>	<u>0</u>	<u>-6532</u>	<u>6787</u>

Johnstone High Parish Church of Scotland
Statement of Balances
At 31 December 2025

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	10027			10027	3240
brought forward					
Movement in year:					
Excess of Receipts over Payments for the year	-6532		0	-6532	6787
Bank & deposit balances					
carried forward	<u>3495</u>	<u>0</u>	<u>0</u>	<u>3495</u>	<u>10027</u>
<u>Investments at market value</u>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Assets</u>					
Gift Aid Receivable					
<u>Liabilities</u>					

The accounts were approved by the Kirk Session and Financial Board on 8th February 2026.

For and on behalf of the Kirk Session and Financial Board

James Wallace

Session Clerk

Ann MacMillan

Treasurer

Johnstone High Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 0 trustee received reimbursement of expenses. Mrs Ann MacMillan who is a member of the Kirk Session received £5121.00 for providing her service as congregational secretary during the year, and Mrs Osariemen Okungbowa who is also a member of the Kirk Session received £600.00 for providing her services as Hallkeeper.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	10027	77756	84288		3495
	<u>10027</u>	<u>77756</u>	<u>84288</u>	<u>0</u>	<u>3495</u>
Restricted funds					
Kirk Session Account	0				0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>10027</u>	<u>77756</u>	<u>84288</u>	<u>0</u>	<u>3495</u>

Purposes of Restricted Funds

There are currently no Restricted Funds within our accounts

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
FWO Scheme	28990			28990	28718
Direct bank donations	30891			30891	32184
Tax Recovered on Gift Aid Donations	7970			7970	15236
Ordinary Offerings (Open Plate)	7065			7065	9234
Other Offerings, Donations etc	233			233	100
	<u>75149</u>	<u>0</u>	<u>0</u>	<u>75149</u>	<u>85472</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	241			241	272
	<u>241</u>	<u>0</u>	<u>0</u>	<u>241</u>	<u>272</u>
Charitable activities					
Ministries & Mission allocation	43376			43376	42303
Presbytery dues	878			878	878
Minister's travel expenses	269			269	243
Manse phone				0	236
Pulpit supply	615			615	1155
Other staffing costs	8241			8241	7823
Fabric repairs & maintenance	17710			17710	10881
Council Tax	-1492			-1492	1601
Heat and light	6022			6022	7104
Insurance	4929			4929	4909
Other building costs					
Hall phone	88			88	0
Communion expenses				0	0
Printing, stationery and postage	2717			2717	542
Other expenses	694			694	2318
	<u>84047</u>	<u>0</u>	<u>0</u>	<u>84047</u>	<u>79993</u>
Governance costs					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total costs					
	<u>84288</u>	<u>0</u>	<u>0</u>	<u>84288</u>	<u>80265</u>

5. Minister’s Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

6. Collections for Third Parties

	2025	2024
	£	£
Erskine Hospital	348	409
Scottish Air Ambulance	790	270
Rays of Hope	276	292
	<u>1414</u>	<u>971</u>

APPENDIX A

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

140749 Johnstone High

Consolidated Fabric Fund

	2025 £
CAPITAL ACCOUNT	
Credit balances held at 31 December at cost	-
Market value of balances at 31 December	-

REVENUE ACCOUNT

Credit balance at 31 December	6,426.80
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TEMPORARY ACCOUNT

Credit balance at 31 December	221,026.41
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Individual Fund

Purpose:

	2025 £
EXPENDABLE	
Credit balances held at 31 December at cost	
Market value of balances at 31 December	

PERMANENT ENDOWMENT

Credit balances held at 31 December at cost	
Market value of balances at 31 December	-

APPENDIX B

GENERAL ACCOUNT FORECAST 2026

	2026	Sub-totals	Totals
INCOME			
Offerings			
Freewill offering scheme	30000		
Direct bank donations	31000		
Income tax recovered	12000		
Ordinary offerings (Open plate)	7250		
Other offerings, donations, etc		80250	
Other Ordinary General Income			
Contributions from organisations			
Weddings & Funerals			
Interest on account			
Use of premises	2300	2300	
Total Ordinary General Income			<u>82550</u>
EXPENDITURE			
National Ministry and Mission			
Giving to Grow	45779		
Presbytery dues	878	46657	
Local Staffing Costs			
Minister's expenses	500		
Pulpit supply	600		
Caretaker	4950		
Organist	2520		
Secretary	5516		
Church officer		14086	
Building Costs			
Fabric repairs and maintenance	9500		
Heating and Lighting	7000		
Water charges and Insurance	5000		
Manse Council tax	2500	24000	
Other local costs			
Printing. Stationery, advertising	1250		
Hall telephone			
Communion expenses	100		
Misc expenses	500	1850	
Total expenditure			<u>86593</u>
GENERAL FUND DEFICIT FOR YEAR			<u>-4043</u>