

Scottish Charity No. SC018514

Woodhill Evangelical Church

Trustees' Report and Financial Statements

Year Ended 31 December 2025

Woodhill Evangelical Church

Contents of the Financial Statements for the Year Ended 31 December 2025

	Page
Church information	1
Report of the Trustees	2 - 4
Statement of Trustees' Responsibilities	4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13

Church Information

Office Bearers

David Adams	Lead Trustee and Elder
Derek Adams	Trustee and Elder
Ronald Copeland	Trustee and Treasurer
Robert Glen	Trustee and Elder
Gordon Glover	Elder
Mark Hutchinson	Trustee and Elder
Brian Miller	Trustee
Kenneth McChlery	Trustee
Anthony Murray	Elder
Ross Queenan	Trustee
Rachel Shaw	Trustee
Paul Sommerville	Trustee
Michael Thomson	Trustee
Glen Glover	Ministry Trainee

Pastor David Gooding

Women's Pastoral Lead Katherine McKenzie and Lauren Somerville

Treasurer Ronald Copeland

Address 30 Wester Cleddens Road
Bishopbriggs
Glasgow
G64 2NH

Bankers Royal Bank of Scotland

Independent Examiner Ian McDougall FCCA
McDougall Johnstone Ltd
280a St Vincent Street
Glasgow
G2 5RL

Scottish Charity No. SC018514

Website www.woodhill.org.uk

Report of the Trustees

Year ended 31 December 2025

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2025.

Status of Charity and Governing Document

Woodhill Evangelical Church ("the church") is established by Trust Deed, adopted on 1 January 2010 and ratified on 8 March 2010. A supplemental trust deed was registered on 16 August 2018 and approved by OSCR on 7 September 2018. The church is a Scottish Charity (No. SC018514).

Charitable Objectives and Aims

The aims and objectives of the church as stated in the Trust Deed are:

- to advance the Christian faith in accordance with the Statement of Beliefs and Practices
- to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit; and
- to advance education in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Achievements and performance

In relation to activities

Our focus as a leadership has been to continue to support what we believe is God's vision for the Woodhill church family. We remain committed to sharing the Good News of God's Word and living out our mission: "Called to be a church family that lives for God."

2025 has been another year of growth, our membership has continued to grow, and we welcome new people each week who join with us on Sundays, at our weekly activities and in The Hub Café. We continue to be greatly encouraged by our Pastor David Gooding through his leadership, teaching and commitment. In October we were delighted to bring on two Women's Pastoral Leads in Katherine Mackenzie & Lauren Sommerville. They are already making a significant impact in their roles, focusing primarily on the needs of the women of the church. Glen Glover has moved into a Ministry Trainee role and while still supporting our youth team, is becoming more involved in preaching and within various other ministry areas. The church also continues to be supported by our essential and dedicated support staff.

Some staff policies have been updated, and our new HR system is well established now and is helping to make managing HR easier and more efficient. ChurchSuite is widely used to enable us to more closely manage our contacts, bookings, small groups, rotas, communications etc. as well as providing control of our safeguarding records.

We continue to maintain our building to a high and safe standard, including repairing or replacing fixtures, fittings and appliances in need of attention. We have provided essential training to our staff and volunteers including first aid training, fire safety and safeguarding.

We continue to support all our church ministries including a children's summer club, newcomers' breakfasts and Thursday evening Coffee Club.

The ongoing use of our online streaming capability, which allows us to provide inclusivity for those who are unable to physically attend church and continue to increase our social media presence.

In relation to funding

We continue to plan to meet all our financial commitments with staff, resources and the ongoing costs that are associated with operating a church that is open every day. During the year, giving was received via Standing Order and offerings on a Sunday, complemented by grants, one-off gifts and online giving. Church works continued to fund raise where possible to support funds.

Report of the Trustees (continued)

Year ended 31 December 2025

The church has healthy reserves and reviews opportunities at using funds in line with our values and vision as a church. We remain mindful of increasing costs especially in relation to utilities and salaries and ensuring we continue to retain sufficient funds to cover unexpected increases.

Plans for the Future

We will continue to actively work with our Pastor David Gooding, the Elders and Deacons to develop God's vision for the church and local community. We will continue to enable the development of spiritual pathways, led by our Pastor and Elders, for our Church members and friends. Part of this will include supporting courses, such as Alpha and providing opportunities for those who are seeking to know more about the Christian faith.

We will continue to build relationships in the local Community through our Hub Cafe, with our local schools, through the work of The Storehouse, regular outreach activities and the events we organise for local charities and community groups. We will also aim to build new relationships with our new neighbours moving into the vicinity, through Easter and Christmas events and other opportunities.

We will continue to have a focus on supporting our mission partners through regular and ad-hoc funding, visits and church lunches, led by our Mission Team. We have a large team visiting Uganda in 2026 on a mission trip with Rock Projects and a smaller team going to Romania to visit our mission partners there.

We will seek to make best use of the funds available, through running the church in the most efficient way and ensuring that we support our members, those we support in the community, mission fields and those we employ.

We will continue to support our volunteers and equip them as they serve by providing support and training, for example safeguarding training for those working with children, youth and vulnerable adults. We will continue to focus on creating an inspiring worship experience, sharing the Good News and bringing people closer to Jesus. We look forward to everyone gathering together for our AGM in May 2026 for a time of fellowship, reflection and looking forward to the year ahead.

Financial Review

Principal sources of funding

The charity receives its funding from donations by the members of church by way of regular offerings and Gift Aid Donations.

Results for the year

The financial statements for the year are set out in pages 6 to 13. The Statement of Financial Activities on page 6 reflects a net surplus for the year and net expenditure of resources (before transfers) of £42,102 (2024: -£3,242 – deficit).

Reserves

The Charity's General Fund – that is unrestricted reserves not designated or tied up in fixed assets – amounted to £109,978 at 31 December 2025 (2024: £71,675). Overall reserves, including the net book value of fixed assets and balances on restricted funds amounted to £2,096,950 (2024: £2,054,548).

It is the policy of the church to maintain unrestricted funds, i.e. funds not committed or invested in fixed assets, at a level which equates to approximately three months unrestricted expenditure. This allows sufficient funds to enable the ongoing work of the church to be maintained. The General fund at 31 December 2025 amounted to £109,978 (2024: £71,675).

Going Concern

As Trustees we have assessed the state of affairs of the charity as at 31 December 2025. In our opinion there are no significant doubts about the charity's ability to continue as a going concern and no material uncertainties which require to be disclosed.

Structure, Governance and Management

Trustees and Office Bearers

The Elders oversee the spiritual welfare of the church and lead the vision for church growth in accordance with our Statement of Beliefs and Practices. The Trustees oversee the operations and administration of the church as a charity recognised by the Office of the Scottish Charity Regulator. The Office Bearers who served during the year and to the date of this report are detailed in the Church Information on page 1.

Appointment of Trustees

New Trustees are nominated for appointment by the existing Trustees. There is no fixed term for Trusteeship. Prior to their appointment, new Trustees would have served the church for some time in various roles and would be familiar with the church's values, its aims and objectives as well as its day-to-day operations. As part of their induction programme, new Trustees will be required to understand their statutory responsibilities as Trustees of the charity.

Grant Making Policy

The church makes grants from its freewill income to individuals and organisations that are generally known to the Trustees and the church. Such beneficiaries are involved in activities or ministries compatible with the church's objectives.

Trustees' Responsibilities for the financial statements

Charity law requires the Trustees to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resource for that period.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Trustees are responsible for keeping proper accounting records which are sufficient to show and explain the charity's transactions and to disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that any statements of accounts comply with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the Trustees

David Adams

Dated:

17/05/2026



I report on the accounts of the Church for the year ended 31 December 2025 set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of 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)(a) to (c) of the 2006 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.

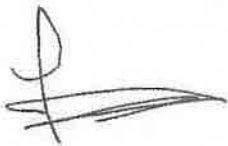
Basis of independent examiner's report

My examination was 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 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, and to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Mr Ian McDougall FCCA
McDougall Johnstone Ltd

Date: 14/05/2026

280a St Vincent Street
Glasgow
G2 5RL

**Combined Statement of Financial Activities
and Income & Expenditure Account**

Year ended 31 December 2025

				<u>2025</u>	<u>2024</u>
	<u>Notes</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
		Unrestricted <u>funds</u>	Restricted <u>funds</u>	Total Funds	Total <u>Funds</u>
Income from:	3				
Donations & legacies		309,273	25,324	334,597	298,768
Charitable activities		35,635	0	35,635	59,840
Total income		<u>344,908</u>	<u>25,324</u>	<u>370,232</u>	<u>358,608</u>
Expenditure on:	4				
Charitable activities		(297,549)	(25,324)	(322,873)	(357,502)
Other		(5,257)	0	(5,257)	(4,348)
Total expenditure		<u>(302,806)</u>	<u>(25,324)</u>	<u>(328,130)</u>	<u>(361,850)</u>
Net income/(Expenditure)		42,102	0	42,102	(3,242)
Transfers		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net movement in funds		42,102	0	42,102	(3,242)
Reconciliation of funds:					
Total funds brought forward		2,054,548	0	2,054,548	2,057,790
Total funds carried forward		<u>2,096,650</u>	<u>0</u>	<u>2,096,650</u>	<u>2,054,548</u>

Balance Sheet

As at 31 December 2025

		<u>2025</u>	<u>2024</u>
	<i>Notes</i>	£	£
FIXED ASSETS			
Tangible assets	5	1,986,672	1,982,873
CURRENT ASSETS			
Debtors	6	14,176	17,207
Cash at bank and in hand		118,659	71,521
		132,835	88,728
CREDITORS-Amounts due within 1 year	7	(22,857)	(17,053)
Net current assets		109,978	71,675
Total assets less current liabilities		2,096,650	2,054,548
FUNDS			
Unrestricted funds	9	2,096,650	2,054,548
Restricted funds	9	-	-
		2,096,650	2,054,548

Approved by the board of trustees and signed on their behalf.

Date of approval:

David Adams

Chair



Brian Miller

Trustee



Notes to the Financial Statements

1. Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and under the guidelines laid down in the Statement of Recommended Practice - Accounting and Reporting by Charities and the Financial Reporting Standard 102 section 1A.

Basis of financial statements

The financial statements have been prepared on an accruals basis.

Church Income

All voluntary income is accounted for when received. Income from tax recoveries on Gift Aid and bank interest are accounted for on the accruals basis.

Tangible fixed assets

Construction work on a new church building commenced in February 2007, and was completed in March 2008. Expenditure on the new building has been included in the Balance Sheet at cost.

No depreciation is charged on land and buildings due to the value of the building being greater than its current Net Book Value.

Depreciation is provided to write off the cost of furnishings and equipment over their expected useful lives at the following annual rates:-

Furnishings and equipment - 20% on cost.

Furnishings and equipment - 25% reducing balance.

Impairment Review

An impairment review has been carried out on the building. The Trustees are of the opinion that the building is worth more than the carrying value in these financial statements, and therefore no write down on the value of the building has been applied.

Statement of Financial Activities

For the purpose of the Statement of Financial Activities, as shown on page 6, funds are defined as follows:

Unrestricted funds comprise donations and other income received for the objects of the church without further specified purpose and are available as general funds.

Designated funds represent unrestricted funds which have been earmarked by the Trustees for particular purposes.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor.

Pension Scheme

The church has a defined contribution pension scheme. The cost of the contributions made by the church is charged to the Income and Expenditure Account as incurred.

Notes to the Financial Statements

2. LEGAL STATUS

Woodhill Evangelical Church ("the church") is established by Trust Deed. The church is a Scottish Charity (No. SC018514).

3. INCOME

	<u>2025</u>	<u>2024</u>
	£	£
Donations and legacies		
Donations	259,309	249,749
Tax reclaimed	48,140	41,503
Government grants	16,440	5,950
Other income	10,708	1,566
	-----	-----
	334,597	298,768
	-----	-----
Restricted donations £25,324 (2024: £23,362).		
Charitable activities		
Lunch club	10,851	9,905
Other events & activities	24,784	49,935
	-----	-----
	35,635	59,840
	-----	-----

Notes to the Financial Statements

4. RESOURCES EXPENDED	<u>2025</u>	<u>2024</u>
	£	£
Charitable activities		
Staff costs	166,258	165,097
Local ministries	47,352	76,170
National & overseas ministries	25,323	34,964
Property costs	59,137	62,171
Support costs:		
Office, bank charges and general	22,523	16,060
WEC Subsidy	2,280	3,040
	-----	-----
	322,873	357,502
	-----	-----

Restricted expenditure on ministries was £25,324 (2024: £23,262).

Other resources expended		
Depreciation	3,055	1,832
Governance costs:		
Independent examiners remuneration	2,202	2,366
Legal fees	0	150
	-----	-----
	5,257	4,348
	-----	-----

STAFF COSTS

The following costs are included in total resources expended:

Wages salaries & expenses	143,417	146,944
Social security costs	15,391	11,793
Pension contributions	7,450	6,360
	-----	-----
	166,258	165,097
	=====	=====

The average number of employees during the year was 7 (2024: 5). The trustees received no remuneration during the year. No employee received emoluments in excess of £60,000.

The insurance policy of the church includes cover to indemnify the trustees from losses arising from their neglect or default.

Notes to the Financial Statements

5. **FIXED ASSETS**

Tangible Assets

	<u>Heritable property</u>	<u>Fixtures & equipment</u>	<u>Total</u>
Cost at 1.1.25	1,976,070	92,752	2,068,822
Additions	0	6,854	6,854
Disposals	0	0	0
Cost at 31.12.25	<u>1,976,070</u>	<u>99,606</u>	<u>2,075,676</u>
Depreciation at 1.1.25	0	85,949	85,949
Charge for year	0	3,055	3,055
Disposals	0	0	0
Depreciation at 31.12.25	<u>0</u>	<u>89,004</u>	<u>89,004</u>
NET BOOK VALUE			
As at 31.12.25	<u>1,976,070</u>	<u>10,602</u>	<u>1,986,672</u>
As at 31.12.24	<u>1,976,070</u>	<u>6,803</u>	<u>1,982,873</u>

The insurance replacement value of the Church was £6,859,524 (February 2024 assessment). The trustees are of the opinion that the Church is worth more than the carrying value in these financial statements, and therefore no write down on the cost of the Church has been applied. The trustees will carry out regular impairment reviews.

	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
6. DEBTORS - Due within one year		
Other debtors	14,176	17,207
	<u>14,176</u>	<u>17,207</u>
7. CREDITORS - Due within one year		
Other tax & social security	3,820	2,634
Other creditors & accruals	19,037	14,419
	<u>22,857</u>	<u>17,053</u>

Notes to the Financial Statements

8. RELATED PARTY TRANSACTIONS

WEC Projects Ltd operates the Church Cafe (The Hub).

During the year the church made donations of £2,280 (2024: £3,040) to WEC Projects.

During the year the church paid £5,056 (2024: £5,230) to WEC Projects for catering.

At the year end WEC Projects Ltd owed £6,840 to the Church (2024: £13,120). This amount is shown within Other Debtors (See note 6).

Unrestricted donations received from trustees and their related parties were £49,385 (2024: £36,630).

	<u>£</u>	<u>£</u>
	<u>Unrestricted</u>	<u>Restricted</u>
9. FUNDS		
At 1.1.25	2,054,548	0
Net income/(expenditure) for the year	42,102	0
Transfers	0	0
	-----	-----
At 31.12.25	2,096,650	0
	=====	=====
Analysis of net assets between funds:		
Tangible fixed assets	1,986,672	0
Net current assets	109,978	0
	-----	-----
Net assets	2,096,650	0
	=====	=====

Unrestricted fund movements

	<u>At 1.1.25</u>	<u>Movement</u> <u>in SOFA</u>	<u>Fixed asset</u> <u>additions</u>	<u>Movement in</u> <u>finance</u>	<u>At 31.12.25</u>
General	71,675	45,157	(6,854)	0	109,978
Fixed asset fund	1,982,873	(3,055)	6,854	0	1,986,672
	-----	-----	-----	-----	-----
	2,054,548	42,102	0	0	2,096,650
	=====	=====	=====	=====	=====

Restricted fund movements

	<u>At 1.1.25</u>	<u>income</u>	<u>expenditure</u>	<u>transfers</u>	<u>At 31.12.25</u>
Restricted gifts	0	25,324	(25,324)	0	0
	-----	-----	-----	-----	-----
	0	25,324	(25,324)	0	0
	=====	=====	=====	=====	=====

SOFA = Statement of Financial Activities

The General Fund encompasses all income and expenditure relating to the primary focus activities of the church, other than those for which funding is restricted.

The Designated Fixed Asset Fund represents the amount of unrestricted funds tied up in fixed assets.

Notes to the Financial Statements

10. GRANTS TO INDIVIDUALS AND ORGANISATIONS

	Total for year £	From Mission Fund £	From earmarked donations £
Grants to Individuals			
Jenghee You, India	2,558	2400	158
Eillie and Shona Barakat, Beruit	300	0	300
Luca Iliano, Italy	1,750	1750	0
Caitlin Kazosi, Uganda	1,590	0	1,590
Louise and Callum MacLennan	376	0	376
Local Welfare	28	0	28
Storehouse	2,444	0	2,444
Aileen MacIntosh	1,094	0	1,094
	<u>10,140</u>	<u>4,150</u>	<u>5,990</u>
Grants to Organisations	£	£	£
International Justice Mission	500	500	0
Rock Ministries, Uganda	4,545	2,400	2,145
India Village Ministries	2,951	2,400	551
ECRAD, Malawi	3,299	2,400	899
Luwero Community Projects, Uganda	1,000	1,000	0
Street Connect, Glasgow	3,357	3000	357
Primary Care	345	0	345
Glasgow City Mission	258	0	258
Wycliffe	150	150	0
The Haven	1,000	1000	0
Good News For Everyone	250	250	0
	<u>17,655</u>	<u>13,100</u>	<u>4,555</u>
TOTAL	<u>27,795</u>	<u>17,250</u>	<u>10,545</u>

At the year end, the amount of grants distributed to individuals and organisations was £27,795 (2024: £37,937). These amounts are shown within National, Overseas and Local Ministries (see note 4).