

**The Church of Scotland**

**East Kilbride: Westhills Parish Church of Scotland**

**Formerly**

**East Kilbride: Westwood Parish Church of Scotland**

**Receipts and Payments**

**Report of the Trustees and Financial Statement**

**For the year ended 31 December 2025**

**Congregation No: 171109**

**Scottish Charity No: SC 001857**

**Trustees' Annual Report  
Year ended 31 December 2025  
Reference and Administrative Information**

Charity Name: East Kilbride Westhills Parish Church of Scotland.  
Charity Registration Number: SC001857  
Congregation Reference No: 171109  
Contact Address: June Cormie (Treasurer)

[REDACTED]  
[REDACTED]  
[REDACTED]

**Trustees of Westhills Parish Church as of 1/1/2026**

**Kirk Session / Trustee Elders (Formerly Westwood) as of 1/1/2026**

Maureen Thomson, Fiona Mitchell, Mark Williams, Janet McKay, Yvone Gallacher, June Cormie, Sandra Burt  
Lorna Lee, Rev Kevin Mackenzie

**Retired as of 31/12/2025:** Elizabeth Donald, Robert Hart, Margaret Roger, Margaret Syme, Marion Dickie

**Kirk Session / Trustee Elders (Formerly Greenhills) as of 1/1/2026**

Helen Mathieson, Norma Clare, Mary Coles, Lynn Martin

**Non-Trustee Elders**

Elsbeth Briody, Gerry Briody, Nan Brown, Liz Porterfield, Janis Ramage, Raymond Thomson, Kay Whitehead

**Principal Office-bearers**

Minister: Rev K. Mackenzie  
Session Clerk: Mrs S Burt  
Church Treasurer: Mrs J Cormie

**Independent Examiner**

Lynn Holmes

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

**Bankers**

Royal Bank of Scotland,

[REDACTED]  
[REDACTED]

# **East Kilbride Westhills Parish Church of Scotland.**

## **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 Unitary Constitution of the Church of Scotland

#### **Formation of East Kilbride: Westhills Parish Church of Scotland SC001857**

East Kilbride: Westhills Parish Church was legally formed on 1 January 2026 being the union of East Kilbride: Westwood Parish Church of Scotland and East Kilbride: Greenhills Church of Scotland.

East Kilbride: Westwood Parish Church SC001857 is the continuing charity now known as Westhills Church. Worship takes place within the former Westwood Church building. The Greenhills building will be disposed of on the open market.

#### **Recruitment and Appointment of Trustees**

Twelve elders form the Trustee Body or Kirk Session. As agreed in the Basis of Union eight elders derived from Westwood Kirk Session and four from Greenhills Kirk Session. The elders of the church 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. There are seven elders who serve as non-trustee elders. Five elders of the former Westwood Kirk Session chose to retire at the time of the union with East Kilbride: Greenhills Parish Church. Those who serve as Trustees now are; Maureen Thomson, Fiona Mitchell, Mak Williams, Janet McKay, Yvonne Gallacher, June Cormie, Sandra Burt, Lorna Lee (formerly Westwood Trustees) AND Helen Mathieson, Norma Clare, Mary Coles, Lynn Martin (formerly Greenhills Trustees) and Rev Kevin Mackenzie (Minister)

#### **Organisational Structure**

Westhills Parish Church (formerly Westwood Parish Church) operates under the **Unitary Constitution** of the Church of Scotland. The Kirk Session or Trustee Body is chaired by the minister and meets monthly except for July and August. Certain responsibilities are delegated to individuals appointed to specific roles such as Treasurer, Clerk, Safeguarding Coordinator. In all instances the whole body of Trustees carry responsibility jointly and severally. Where the Covid 19 pandemic had an adverse effect upon organisational structures with Finance Committee, Property Committee, Ways & Means Committee and Magazine Committee no longer functioning as they did before and, in some instances, not functioning at all, the creation of Westhills Parish Church has allowed a renewed focus on these structures. Finance continues to have robust processes in place. The Kirk Session is also responsible for spiritual affairs within the church. Those who are members of the Kirk Session are Charity Trustees.

## **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.

Westhills Parish Church (formerly Westwood Parish Church) conducts Public Worship every Sunday at 10.45am. The Lord's Supper is celebrated quarterly in March, June, September and December with other less formal celebrations of the Sacrament at Easter. The Sacrament of Baptism or if appropriate the Blessing of a Child is celebrated by arrangement with the consenting parties. A short act of worship in the form of a Prayer Time is held every Wednesday afternoon at 1.30pm within the Church. On a monthly basis, Prayer Time becomes a more structured act of worship known as "Second Wednesday" for those who cannot attend on Sunday mornings.

## **An Overview of 2025**

The Café layout of the sanctuary continues to serve the congregation very well, it is relaxed, conversational and interaction with the minister during worship is enhanced. Worship has been created around three songs or hymns with music for reflection and the congregation sharing the words of the Grace rather than a Benediction being pronounced. While four hymns / songs is a typical format to Sunday morning worship it does still have some flexibility. Patterns of worship are always open to development and are responsive to changes in the numbers attending.

We continue to have Mr Mark Williams as a Worship Leader who has kindly covered the Minister's holidays and other times when the Minister has had to cover duties in Hamilton where through the first half of 2025, he continued as Interim-Moderator for a linked charge.

The layout of the sanctuary does require a constant moving of furniture for the sanctuary to be used for funerals, weddings, baptisms and use by other organisations who hire the sanctuary space. Typically, this is covered by a small number of people but when need arises there are others who step up and make light work of reconfiguring the sanctuary space. No one can ever say that the pattern we currently have will work forever and a day; things change, people change, but at this time it seems to work well for us. Attendances were typically around 80 has now increased to around 120 on a Sunday morning and mid-week around 20 at the Prayer Time and Second Wednesday service. Baptisms now tend to take place out with Sunday morning worship perhaps on a Sunday afternoon. This does create a disconnect between congregation and infants / families being welcomed into the life of the church. However, in some other Christian traditions baptism normally takes place out with the Sunday morning act of worship.

Wednesdays continue to be the focus of mid-week activity with Mini-Library growing stronger in numbers. Closure of Council Facilities encouraged new groups to seek accommodation in the church halls. Drum EK has continued with us on Wednesday mornings and are now joined by Education in Retirement. Willow Club joined us on

Monday mornings from the autumn of 2024. The Red Deer Table Tennis Club have now moved on to the Westwood Community Hall. Accommodating these community groups, making sure we can open and close halls for them, and coordinating their activities around those of FAB Out of School Care has had its challenges and will continue to have challenges as we work toward a low risk environment in respect of Safeguarding. Reducing or removing overlap between community groups and children especially around the use of toilet facilities needs constant monitoring. But we are glad to make everyone welcome and to see the church building in good use.

The availability of worship via the internet / church website continued through 2025 with prayers, sermon, scripture readings and hymns (courtesy of you Tube) being available. This feature is created weekly by the minister but there is clearly an opportunity for others to be involved in creating content, recording audio and creating the website posts. Early 2026 has allowed live recordings of segments of worship (scripture, prayer and sermon) to take place. This delays production of the worship post on the website but allows for the participation of others in the recording process.

In place of Church based organisations outside organisations are providing places of fellowship/ friendship. Probus Club meet twice per month within the sanctuary providing a gathering for men in addition to Men's Fellowship. Kilbryde Ladies hold their meetings within the sanctuary once per month. It is good that church facilities are offering community space. The church however, needs to learn how to use these opportunities to build relationships that offer faith. We must not forget the purpose of the Church is to worship God and bring people to salvation in Jesus Christ.

Mr Robert Porterfield serve as Property Convener with oversight of Westhills Church and the Manse. Tom Sorbie serves as Property Convener for the Greenhills Church building, which will be disposed of on the open market. The Greenhills building continues in use by community groups. Mr Porterfield is not a church member however his wife is an Elder and Trustee of the congregation. Mr Porterfield, even in the short time he has been within the Property Convener role, has made a significant difference in bringing the church back to a place where we are again meeting our obligations in compliance. The large project of renewing and upgrading parts of the Westhills Church heating system is currently in process. Artefacts from the Greenhills building are beginning to find a new home and use in the Westhills building.

Hospitality features large in the life of Westhills church. There is not a time when people gather that teas, coffees and baking are not on offer. The church office is in frequent use as an extension of kitchen facilities.

Our Presbytery Elder, Janet McKay continues in that role and has been a constant for us during the Presbytery Planning process.

### **Working Toward a Union**

The Trustees express thanks to members of the Working Group formed to assist with conversation around the upcoming union of Westwood and Greenhills. The Working Group continue to exist as a listening ear in the early stages of a new congregation.

Both congregations have been open toward each other and we all feel that the union has worked well and people are comfortable with each other. We all acknowledge

that we have never embarked on this kind of process before. There is still a lot to do and at times we are somewhat groping in the dark!

During 2025 Greenhills congregation continued to have a consistent body of 40 worshipers each Sunday with a Communion Roll of under 100 members. Working Sunday by Sunday with Pulpit Supply the congregation offer thanks to Rev Stuart Smith and Mr Ian Douglas who fulfilled most of the worship needs during 2025. A number of United Services with Westwood congregation helped highlight the future and ease some of the occasions when Pulpit Supply was impossible to find.

Endeavouring to uphold its goals to; Follow Jesus' Commandments, to love God and Neighbour; to work together in hope and faith for Christian Values; to support the Church's presence in the community and wider world; and to serve Jesus who is the Way the Truth and the Life: Greenhills congregation continued to celebrate important events in the Christian Calendar such as Christian Aid Week, World Day of Prayer, Lent Study Groups, Easter services and the Tuesday Discussion Groups.

The hiring of hall accommodation to community groups has continued through 2025 and will continue post union hopeful of an outcome where the future of the Greenhills building (Westhills Community Hub) will be as a community resource in the absence of any other community resource in the Greenhills area.

#### **Data Protection Act**

Steps are being taken to make sure that personal information held by Westhills Parish Church (formerly Westwood Parish Church) is up to date and accurate. However, we recognise the challenges that come with that insofar as we no longer have a system of one elder to one district. Basic communication with those whose names are on the Communion Roll but who are not able to attend church and with only seven non-trustee elders serving presents problems we have not yet resolved in terms of pastoral care, regular contact and therefore ascertaining whether data held is accurate and how we verify data held by us.

#### **Risk Management**

By and large the Trustees feel that the future of Westhills Church is in line with the Church of Scotland as a whole. Steady income from hall rentals helps to stabilise the financial situation. We no longer run major fundraising events like church fetes and now appreciate that the days for such events has drawn to a close. However, the ongoing support that comes through hospitality, Sheanna's Card stall and Maggie's Table are not insignificant. Congregational giving does not meet the full running costs of Westhills Parish Church (formerly Westwood Parish Church).

Westhills Church depends heavily on the availability of hall space to generate income from hall rentals. Congregational social life, fellowship meetings and the like makes use of the Sanctuary space rather than the halls.

#### **Financial Review**

The principal source of income is regular donations through Bank Standing Order, and Gift Aid Reclaims. The familiar Freewill Offering envelope is discontinued.

Typically, the congregation would produce additional income through fundraising events and hospitality.

We cannot assume that the congregation alone is able to generate all the income necessary to fund church life. Seeking and securing income from other sources is vital. Overall, the ideal scenario might be one where the rental income from use of halls is sufficient to cover the running of the church i.e., heating and lighting costs, insurances, regular maintenance contracts, (fire alarm, intruder alarm, emergency lighting, fire safety equipment) painting and decorating costs and the ongoing replacement of broken / lost equipment. These costs vary from year to year.

Currently the only organisations not to be charged rent for using the halls are church based organisations and youth organisations. In total 6 organisations use church / hall accommodation free at point of use these are; Ladies Fellowship, Men's Fellowship, Girls' Brigade, Rainbows, Brownies and Guides.

The clear responsibility upon charity trustees is to act in the interests of the charity i.e., Westhills Church. Through 2025 the financial position of the church appears to be stable.

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

The members of the Kirk Session (Trustee Body) 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 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.

### **Stewardship**

The Giving to Grow contribution for 2025 was paid by standing order and at 31st December 2025 was paid in full. We continue to encourage our congregation to review their giving.

### **Reserves Policy**

At the year end the Church held unrestricted funds of £155,252 of which £3,601 is in respect of the organisations. The church wishes to carry forward at least three months General Fund Expenditure to cover the situation of short term interruption to income plus an additional sum to cover unanticipated fabric expenditure. The church wishes to carry forward at least three months General Fund Expenditure to cover the situation of short term interruption to income plus an additional sum to cover unanticipated fabric expenditure.

Approved by the Trustees and signed on their behalf

Sandra Burt

Session Clerk

Date: .....

## Independent Examiner's Report to the Trustees of East Kilbride Westhills Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 13.

### 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

An 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 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 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.

Lynn Holmes

Address:

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Date 18/05/2026

**East Kilbride Westhills Parish Church of Scotland**

**Receipts and Payments Account**

**Year ended 31 December 2025**

			Unrestricted	Restricted	Endowment	Total	Total
			Funds	Funds	Funds	2025	2024
			2025	2025	2025	2025	2024
			£	£	£	£	£
<b><u>Receipts</u></b>							
		<b>Note</b>					
Donations		3	72670			72670	51615
Legacies			1783			1783	0
Activities for Generating Funds		6	9539			9539	12735
Bank & Deposit interest			2033			2033	2275
Repayment Interest HMRC			1052			1052	
Investment income			32			32	32
			<u>87109</u>	<u>          </u>	<u>          </u>	<u>87109</u>	<u>66657</u>
Rental of premises			25965			25965	23330
Sale of assets			0			0	0
Sale of investments			0			0	0
Defibulator			2543			2543	
Fab Bus- After School Club			2400			2400	
Other Receipts							
CrossReach			187			187	243
Energy Survey Refund			180			180	
Lunch for Hospice			0			0	500
Congregational Organisations:-							
Bookstall			2410			2410	2331
Ladies Fellowship			501			501	590
Mens Fellowship			0			0	0
Flower Fund			670			670	730
			<u>121965</u>	<u>0</u>	<u>0</u>	<u>121965</u>	<u>94381</u>
<b><u>Payments</u></b>							
Costs of generating funds			0			0	0
Charitable activities		4	79645			79645	78857
Governance costs			0			0	
			<u>79645</u>	<u>0</u>	<u>0</u>	<u>79645</u>	<u>78857</u>
<b><u>Total Receipts</u></b>							
<b><u>Total Payments</u></b>							
<b>Excess of Receipts over Payments for the year before transfers</b>							
Transfers			0	0		0	0
<b>Excess of Receipts over Payments for the year</b>							
			<u>42320</u>	<u>0</u>	<u>0</u>	<u>42320</u>	<u>15524</u>

**East Kilbride Westhills Parish Church**

**Statement of Balances**

**At 31 December 2025**

	Unrestricted Funds 2025 Note £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances	113610	0	0	113610	98086
brought forward					
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	42320	0	0	42320	15524
Bank & deposit balances					
carried forward	<u>155930</u>	<u>0</u>	<u>0</u>	<u>155930</u>	<u>113610</u>
<b><u>Investments at market value</u></b>					
(cost £ 151)	<u>1651</u>	<u>0</u>	<u>0</u>	<u>1651</u>	<u>1531</u>
<b><u>Assets</u></b>					
Gift Aid Receivable	17304	0	0	17304	28295
Overpayment -Giving to Grow	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3314</u>
	<u>17304</u>	<u>0</u>	<u>0</u>	<u>17304</u>	<u>31609</u>
<b><u>Liabilities</u></b>					
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on the 18/05/2026

For and on behalf of the Kirk Session

\_\_\_\_\_ Session Clerk

\_\_\_\_\_ Treasurer

**Notes forming part of the financial statements**  
**for the year ended 31 December 2025**

**1. Trustee Remuneration and Related Party Transactions**

During the year 4 trustees received reimbursement of expenses incurred totalling £8,779. No trustees received any remuneration.

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.

**2. Movements in Funds**

	At 1 Jan 2025	Receipts	Payments	Transfers	At 31 Dec 2025
		£	£	£	£
<b>Unrestricted funds</b>					
General Fund	109108	115842	75718	1500	150732
Designated Defibrillator Fund		2542	1623	0	919
Congregational Organisations -					
Bookstall	1701	2410	825	-1200	2086
Ladies Fellowship	995	501	661	-300	535
Men's Fellowship	292	0	0	0	292
Flower Fund	836	670	818	0	688
	<u>112932</u>	<u>121965</u>	<u>79645</u>	<u>0</u>	<u>155252</u>
<b>Restricted funds</b>					
Church Inegration Project	<u>678</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>678</u>
<b>Total funds</b>	<u><u>113610</u></u>	<u><u>121965</u></u>	<u><u>79645</u></u>	<u><u>0</u></u>	<u><u>155930</u></u>

Purposes of Restricted Funds

Church Intergration Project: To Fight Sectarianism

Purposes of Designated Funds

Defibrillator Fund: Purchase and up keep of Defibrillator

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>3. Analysis of Donations</b>					
Standing Orders (non Gift Aid)	3876	0	0	3876	3985
Standing Orders-Gift Aid Donations	39661	0	0	39661	40876
Tax Recovered on Gift Aid Donations	20906	0	0	20906	0
Ordinary Offerings (Open Plate)	5682	0	0	5682	4458
Other Offerings, Donations etc	2545	0	0	2545	2296
	<u>72670</u>	<u>0</u>	<u>0</u>	<u>72670</u>	<u>51615</u>

#### 4. Analysis of Payments

##### Costs of generating funds

Investment Managers' fees	0	0	0	0	0
Offering envelopes	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

##### Charitable activities

Minister's expenses	1977	0	0	1977	1357
Giving to Grow	38493	0	0	38493	43083
Presbytery dues	1470	0	0	1470	1173
Pulpit supply	112	0	0	112	236
Other staffing costs	0	0	0	0	0
Cleaning	3969	0	0	3969	4164
National Insurance Contributions	0	0	0	0	0
Organist Supply	0	0	0	0	0
Fabric repairs & maintenance	4546	0	0	4546	6987
Fabric -Manse	2884	0	0	2884	0
Council Tax	3676	0	0	3676	3451
Heat and light	6982	0	0	6982	3388
Insurance	3355	0	0	3355	3317
Church Office Expenses	4556	0	0	4556	4469
Digital Giving Charges	579	0	0	579	527
Organ Maintenance	750	0	0	750	720
Fab Bus	2182	0	0	2182	0
Fund Raising	0	0	0	0	1688
Bowling	0	0	0	0	114
Church Integrated Fund	0	0	0	0	0
Cross Reach	187	0	0	187	243
Donation to Hospice	0	0	0	0	500
Defibrillator	1623	0	0	1623	0
Organisations					
Bookstall	825	0	0	825	2117
Ladies Fellowship	661	0	0	661	539
Mens Fellowship	0	0	0	0	0
Flower Fund	818	0	0	818	784
	<u>79645</u>	<u>0</u>	<u>0</u>	<u>79645</u>	<u>78857</u>
	<u>79645</u>	<u>0</u>	<u>0</u>	<u>79645</u>	<u>78857</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 5th and subsequent years of service- £39,856.

## 6 Activities for Generating Funds -Fundraising

During the year a total of £9,539 was raised from the following events:-

	<b>Income</b>	<b>Expenses</b>	<b>Transfers</b>	<b>Total</b>	<b>2024</b>
Coffee and Teas	5725	-870	0	4855	5788
Halloween Lunch	240	0	0	240	0
Christmas Brunch	0	0	0	0	642
Valentine Lunch	570	-270	0	300	575
Maggies Table	2075	0	0	2075	2046
Library	2069	0	0	2069	1932
Sing a Long	0	0	0	0	552
Sheena's Cards	0	0	0	0	1200
	<u>10679</u>	<u>-1140</u>	<u>0</u>	<u>9539</u>	<u>12735</u>

## 7 Retiring Offerings

	<b>2025</b>	<b>2024</b>
Poppy Scotland	<u>105</u>	<u>206</u>