

Fauldhouse and Harthill St Andrew's Parish

Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

Year ending 31 December 2025

Congregation No: 010125

Charity No: SC 007601

Reference and Administrative Information	
Charity Name:	Fauldhouse and Harthill St Andrew's Parish Church of Scotland
Charity Registration Number:	SC007601
Congregation Reference No:	10125
Contact Address:	2 Muirhead Place Harthill Shotts North Lanarkshire ML7 5PH
Trustees	
Kirk Session	
Rev Jeanette Wilson - from 13/10/2025	Rev Frank Ribbons - until 13/10/2025
Ian Brodie	Wendy Gilchrist
Lorraine Rennie	Neil Gilchrist
Margaret Cefferty	Margaret Hendrie
Jim Topping	Robert Salmon
Anne Donaldson	Abigail Strange
George Ralston	Jean Watson
Agnes Galbriath	Agnes Waddell
David McDowell	William Stuart
Principal Office-bearers	
Interim Moderator	Rev Frank Ribbons - until 13/10/2025
Minister	Jeanette Wilson - from 13/10/2025
Session Clerk	Anne Donaldson
Church Treasurer:	William Stuart
Independent Examiner	
Paula Hendry	
7 Mathieson Crescent	
Stepps	
Glasgow	
G33 6EH	
Bankers	
Royal Bank of Scotland,	
4 Almondvale South	
Livingston	
West Lothian	
EH54 6NB	

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 Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the congregation.

Organisational Structure

There Church operates under an Unitary Constitution. Certain responsibilities are delegated to the Finance Committee, Property Committee, Furnishings Committee and Grounds Committee as appropriate. The Kirk Session which meets eight times a year is responsible for both civil and ecclesiastical issues 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.

Services of Worship is now at 10:00 in Harthill and 11.30 am in Fauldhouse. Sunday School, Guild, Bible Study and Prayer Meeting, School Chaplaincy, Boys Brigade, Girls Brigade also meet on a regular basis.

Achievements and Performance

Where possible our services are live streamed through Facebook where a level of contact and communication has been achieved. While this is greatly appreciated, some of our congregation are not in a position to access this. Elders and other leaders continue to maintain contact with our members through visits and newsletters.

The union is continuing to work well and grow. A new minister was inducted into the charge in October 2025 as is working with the Kirk Session and Congregation to move the church forward for members and for the wider community.

Financial Review

The income for the Church is derived mainly from weekly freewill offerings, open plate donations and other regular giving. Income this year is in line with last year.

At the year end the Church held total financial assets of £94,396 part of which is held in investments by the Church of Scotland. The current market value of these investments are £14,242 thus leaving a sum of £69,919 in a Current Bank Account ready accessible and £10,235 held in a deposit fund with the Church of Scotland Investors Trust.

During the reporting period the congregation received a grant from presbytery from the North Merchiston Fund, the amount was £3,650.00. These funds will be utilised to extend our outreach within our local communities and in particular will allow for the establishment of a weekly 'Coffee and Chat' initiative to outreach to those who do not normally attend at our church.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Reserves Policy

The Current Account bank balance at they year end of £69,919 equates to approximately 8 months expenditure under normal conditions. Included in this balance of £69,919 is an amount of £3,993 related to Restricted Funds for the ongoing development of our buildings.

The congregation are encouraged annually to review their financial commitment as part of our ongoing stewardship programme and this will continue.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session, as the Charity Trustees, 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.

Approved by the Trustees and signed on their behalf,

Anne Donaldson .

A Donaldson

Session Clerk

Date 11/03/2026

Fauldhouse and Harthill St Andrew's Parish Church of Scotland

SC007601

Report of the Independent Examiner

Independent Examiner's Report to the Trustees of Fauldhouse and Harthill St Andrew's Parish Church of Scotland

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

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

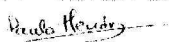
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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

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 Regulation, 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.

Paula Hendry
7 Mathieson Crescent
Stepps
Glasgow
G33 6EH



Date 18/03/2026

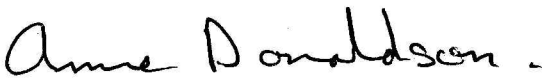
Fauldhouse and Harthill St Andrew's Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	99,831	1,060	0	100,891	66,700
Activities for Generating Funds		8,360	0	0	8,360	8,248
Bank & Deposit interest		787	0	0	787	249
Investment income		0	0	0	0	656
Council tax rebate		0	0	0	0	787
Receipts from General Trustees		0			0	42,041
Total Receipts		108,978	1,060	0	110,038	118,681
<u>Payments</u>	4					
Costs of generating funds		0	0	0	0	0
Charitable activities		117,492	0	0	117,492	116,352
Governance costs		0	0	0	0	0
Total Payments		117,492	0	0	117,492	116,352
Excess of Receipts over Payments for the year before transfers		-8,514	1,060	0	-7,454	2,329
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		-8,514	1,060	0	-7,454	2,329

Fauldhouse and Harthill St Andrew's 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	£	£	£	£	£
Bank & Deposit Balances					
Bank & deposit balances	84,674	2,933	0	87,607	85,278
brought forward					
Movement in year:					
Excess of Receipts over Payments for the year	-8,514	1,060	0	-7,454	2,329
Bank & deposit balances					
carried forward	76,160	3,993	0	80,153	87,607
Investments at market value					
(cost £ 4,989)	14,242	0	0	14,242	13,206
Assets					
Gift Aid Receivable	1,500	0	0	1,500	8,211
Liabilities					
Cost of repair not yet billed	-	-	-	-	-
The accounts were approved by the Kirk Session on 11/03/26					
For and on behalf of the Kirk Session					
				Session Clerk	
				Treasurer	

Fauldhouse and Harthill St Andrew's Parish Church of Scotland**Statement of Balances****Notes to the Accounts****1. Trustee Remuneration and Related Party Transactions**

None

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	84,674	108,978	117,492	0	76,160
	84,674	108,978	117,492	0	76,160
Restricted funds					
General Fund	2,933	1,060	0	0	3,993
	2,933	1,060	0	0	3,993
Endowment funds					
	0	0	0	0	0
Total funds	87,607	110,038	117,492	0	80,153

Purposes of Restricted Funds

The restricted funds in the bank accounts are held for the future development of the Church buildings

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	16,555	0		16,555	15,802
Gift Aid Donations	41,262	0		41,262	39,143
Tax Recovered on Gift Aid Donations	20,074	0		20,074	60
Ordinary Offerings (Open Plate)	5,982	0		5,982	6,338
Other Offerings, Donations etc	5,320	0		5,320	1,245
Pulpit Supply Refund	4,100	0		4,100	0
Weddings and Funerals	1,620	0		1,620	1,908
Grant from C of S	3,650	0		3,650	
Life and work	168	0		168	199
Flowers	1,101	0		1,101	
Development Fund	0	1,060		1,060	2,005
	99,831	1,060		100,891	66,700

[illegible]

								£	£	
6.	Collections for Third Parties									
	MAF							797	242	
	Blythswood Trust - shoebox appeal							200	380	
	Poppy Scotland							431	585	
	Christian Aid							449	852	
	Crossreach							0	287	
	Bethany Trust							126	455	
	Youth Organisations							935	0	
	Jerusalem St Andrews							379		
								3,316	2,801	

Fauldhouse and Harthill St Andrew's Parish Church of Scotland

Appendix

Funds held on behalf of the congregation by the Church of Scotland General Trustees

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost		
Market Value of Balances at 31 December		
REVENUE ACCOUNT		
Credit Balance at 31 December	1,810	1,415
TEMPORARY ACCOUNT		
Credit Balance at 31 December		14,710
Debit Balance as 31 December	314,102	

Notes

1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.

2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.

3. Capital and Revenue accounts are always credit balances but Temporary accounts can be either credit or debit balances. If a debit figure this should not be included as a liability but in most cases will be recouped from property sale proceeds in due course. If this situation applies it may be appropriate to include an explanatory statement as part of the note.

The Congregation has purchased a new manse for the minister and two old manses are currently in the process of being sold