

CHARITY REGISTRATION NUMBER: SC026539
CONGREGATION NUMBER: 130696 (now 171185)

Carluke and Law Church of Scotland
(formerly Kirkton Parish Church)

Annual Report and
Receipts and Payments Accounts

For the year ended
31 December 2025

Carluke and Law Church of Scotland

Accounts

Year ended 31 December 2025

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Carluke and Law Church of Scotland

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited accounts of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name Carluke and Law Church of Scotland
(formerly Kirkton Parish Church)

From 1 January 2026 a new union formed within the Church of Scotland congregations and Kirkton Church changed its name to Carluke and Law Church of Scotland.

Charity registration number SC026539
Congregation number 171185 (was 130696)

Principal office The Church Office
Carluke and Law Parish Church
Station Road
Carluke
ML8 5AA

The trustees during the year were as follows:

Alex Aikman, Gillian Aitken, Ian Arbuckle, Ann Ashe, Ray Ashe, Craig Barnstaple, Andy Cooke, Nan Cunningham (until 2/9/2025), Margaret Dunlop, Lesley Ewing, Samuel Ferguson (from 19/10/2025), Nicola Forbes, Susan Forbes, Margaret Gillespie (until 15/9/2025), Helen Hamilton, Sandra Henderson, Harry Jamieson, Stuart Johnson, Margaret Linton (until 2/9/2025), Janette McGill, Elizabeth McLachlan, Iain McMillan, Peter Eaton MacLean (from 19/10/2025), Val MacSween, Willie MacSween, Gemma McVey (from 19/10/2025) John Moffat, Shona Montgomery (from 19/10/2025), Marion Morrison, Kate Nisbet, Jenny Norman (until 4/11/2025), Christine O'Neill, Ian Paterson, Kathleen Robertson, Derek Smith, Sheena Stevenson, Helen Thomson, Suzanne Turner (until 12/8/2025), Mary Tweedie, Shona Wallace, Brian White, David Whitefield (until 19/11/2025), Robina Wilson.

As a result of our union on 1 January 2026 the following trustees were appointed:
Jean Battison, John Battison, John Blair, Jim Braynion, Jean Brown, Margaret Campbell, Valerie Chalmers, Margo Davidson, Rosemary Dowie, Karen Gillon, Shona Keay, Elspeth Kerr, Gillian Mackie, Gay Munn, Chris Shanks, Ann Walker, Janice Webster,

On 31 December 2025 the following trustees retired:
Alex Aikman, Ann Ashe, Ray Ashe, Craig Barnstaple, Margaret Dunlop, Lesley Ewing, Helen Hamilton, Sandra Henderson, Harry Jamieson, Stuart Johnson, Janette McGill, Elizabeth McLachlan, Peter Eaton MacLean; Willie MacSween, Gemma McVey; John Moffat, Marion Morrison, Kate Nisbet, Ian Paterson, Kathleen Robertson, Derek Smith, Sheena Stevenson, Helen Thomson, Mary Tweedie, Shona Wallace, Brian White, Robina Wilson.

Principal office bearers

Minister	Vacant
Minister:	Rev Dr Elijah Obinna (from 1/1/2026)
Interim Moderator	Rev Ross Blackman (until 5/1/2026)
Session clerk	Susan Forbes
Depute clerk	Christine O'Neill (until 5/1/2026)
Depute clerk	John Blair from (5/1/2026)
Treasurer	Karen Munro (until 31/3/2025)
Treasurer	Ruth Thistle (from 1/4/2025)

Carluke and Law Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Reference and administrative details *(continued)*

Bankers	Royal Bank of Scotland 98 Main Street, Wishaw ML2 7LU
Independent examiner	Louise Watson Member of the Institute of Chartered Accountants of Scotland I A Stewart & Co The Mechanics Workshop New Lanark ML11 9DB

Structure, governance and management

Governing Document

The charity is governed in accordance with the terms of the Deed of Constitution (Unitary Form) as approved by the General Assembly of The Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session 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.

Organisational Structure

The Kirk Session meets 10 times a year; these meetings alternate between business meetings and working group meetings on a similar basis to Presbytery meetings. The Kirk Session also meets prior to the morning service on the four Sundays throughout the year when the Sacrament of Holy Communion is celebrated. The Kirk Session also meets briefly before services to induct new elders. The Kirk session is responsible for spiritual affairs within the church and now through the various working groups is responsible for the day-to-day administration of all aspects of church life.

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.

At 31 December 2025, Kirkton Church was one of two Church of Scotland parish churches in Carluke, South Lanarkshire. It seeks to bring the Word and Witness of Christ's Kingdom not only to the local community but also to other National and International people and groups. It has links and good working relationships with the churches in the town.

We have regular Services of Worship, youth organisations and Sunday children's ministry catering for young people from months old to 18 years. We also have a Guild, regular study groups, prayer ministry and pastoral care network dealing with bereavement, visiting, transport, flowers and a Christian Listening Ministry. We run a parent and toddler group two mornings a week. There are regular social events and the premises are well used by local community groups.

Carluke and Law Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance

The various workgroups have responsibility for Data Protection, Safeguarding, Human Resources, ensuring the church office runs efficiently and effectively, communication with members, organisations, and the public. We continue to email over 200 members on a regular basis with newsletters, updates, and much needed information. Those members without email have hard copies delivered through their doors. Lesley Ewing our Youth and Families worker continues to have the responsibility of overseeing our social media presence, we have a Facebook page, Twitter and Instagram accounts which are updated daily as well as our website. Our weekly service intimations are also emailed out. The Session agreed to the provision of a Care Fund which allocates monies to those in need in our community. All our policies have been updated throughout this last year,

Pastoral Care

This is carried out in conjunction with our Interim Moderator, youth and family worker and the pastoral care group. This has made Pastoral visits possible and is especially valuable in Bereavement care. Delivery of flowers continue as do regular visits to members also carried out by Elders within their districts.

Youth Church and Discipleship

Lesley Ewing our Youth & families Worker continues to work both effectively and enthusiastically in the church and the community, having a large presence within the local schools and building relationships with the young people and staff. Lesley also works to encourage intergenerational events and demonstrates involvement with all the children and youth activities within Kirkton Church, including our Uniformed Organisations. The Sunday evening meeting for young people aged S1-S6 (Inspiration) continues with an average attendance of 25 young people from around Carluk and explores life and faith together.

We also encourage the involvement of the whole church in the spiritual and prayer life of Kirkton by recognising and encouraging the sharing of gifts, skills, and talents of all ages. This is also done through bible studies, which have been working in conjunction with the other churches within Carluk, identifying retreats and opportunities for spiritual growth, provide and informing the Kirk Session and congregation regarding training opportunities and encourage the uptake of the same.

Worship and Prayer

The workgroup is responsible for decorating the Sanctuary for festival services and seeks out new and innovative ways to do this.

The workgroup supplies the prayers for the quarterly Prayer Diary and continues to lead worship three times per year at our neighbouring sheltered housing complex.

The workgroup receives materials for the World Day of Prayer and liaises with the host church giving them guidance and, where necessary, support.

Property

Expenditure on property continued to focus on undertaking essential maintenance and safety related work on the church buildings. In particular work to keep the Electrical Installation Condition Report up to date was undertaken. In addition, windows to the entrance wall of the main church building were replaced.

Finance

The church is well funded. The Finance Group aim to ensure that any spend is: consistent with the objectives given above; in accordance with any requirements of charity law, the General Trustees, our Presbytery and our church Trustees; best value for money. Although we have significant funds invested, these are not regarded primarily as reserves but as working capital. The income from these investments: funds our Youth and Children's Worker; allows us to continue to keep the buildings in good condition; supports the objectives of the church.

Carluke and Law Church of Scotland

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review

The attached accounts detail the Receipts and Payments of all the major groups within the Church, except uniformed organisations, which are governed by separate charity numbers.

In 2025, General Fund Receipts amount to £233,099 and General Fund Payments total £245,425 which results in a net deficit in funds for the year of £12,326. This includes the proceeds from investments sold during the year to fund repairs and increased costs. We are in the very fortunate position to be well funded, continuing to benefit from the legacy of 2012, and the decision was made to sell shares and release funds to the value of £120,012.

At the year-end, total funds were £25,309 of which £3,645 were restricted funds and £21,664 were unrestricted funds held for the purposes as described in note 6 to these accounts.

Our investment in the Income Fund at the end of 2025, sits at £141,247 and the market value of the Growth Fund sits at £802,112 after the sale of units during the year - these figures represent an overall increase in the value of the units still held.

Reserves Policy

The Reserves Policy remains under review as a result of the overall review of all Church of Scotland parishes. We have adequate working capital and it may be possible to reduce this, once possible improvements to our facilities are decided upon; and any possible changes to the funding of our Youth and Children's Worker are known. At the year end we had £943,359 invested in Church of Scotland administered funds and a further £4,696 held by the General Trustees on behalf of the congregation, both figures represent market values at year end 2025.

Plans for future periods

From 1 January Kirkton Church formed a union with Forest Kirk, Carluke (charity number SC013968) and Law Parish Church (charity number SC013217). The union is recognised as Carluke and Law Church of Scotland.

Trustees' responsibilities statement

The members of the Kirk Session 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.

The trustees' annual report was approved on 6 May 2026 and signed on behalf of the board of trustees by:



S Forbes
Trustee

Carluke and Law Church of Scotland

Independent Examiner's Report to the Trustees of Carluke and Law Church of Scotland

Year ended 31 December 2025

I report on the accounts for the year ended 31 December 2025, which comprise the receipts and payments account, statement of balances and the related notes.

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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Basis of independent examiner's report

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 view given by the accounts.

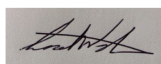
Independent examiner's statement

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 the accounting requirements of 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.



Louise Watson
Member of the Institute of Chartered Accountants of Scotland
Independent Examiner

I A Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

6 May 2026

Carluke and Law Church of Scotland

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Receipts					
Donations and legacies	2	67,288	—	67,288	68,238
Weddings and funerals		80	—	80	100
Use of premises - hall hire		6,236	—	6,236	6,218
Investment income		24,302	3	24,305	26,560
Other income		135,193	—	135,193	75,394
Total Receipts		<u>233,099</u>	<u>3</u>	<u>233,102</u>	<u>176,510</u>
Payments					
Charitable activities	3	245,425	—	245,425	177,931
Total Payments		<u>245,425</u>	<u>—</u>	<u>245,425</u>	<u>177,931</u>
Excess of payments over receipts		<u>(12,326)</u>	<u>3</u>	<u>(12,323)</u>	<u>(1,421)</u>

The notes on pages 8 to 13 form part of these accounts.

Carlisle and Law Church of Scotland

Statement of Balances

31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds £ 2025	Total funds £ 2024
Bank and deposit balances					
Total funds brought forward		33,990	3,642	37,632	39,053
Excess of receipts over payments		(12,326)	3	(12,323)	(1,421)
Total funds carried forward		<u>21,664</u>	<u>3,645</u>	<u>25,309</u>	<u>37,632</u>
Investments at Market Value					
Income Fund (Cost £140,751)		141,247	-	141,247	137,155
Growth Fund (Cost £492,377)		802,112	-	802,112	862,321
		<u>943,359</u>	<u>-</u>	<u>943,359</u>	<u>999,476</u>
Assets					
Gift aid receivable		39,000	-	39,000	25,000
Fixed assets		4,000	-	4,000	5,400
		<u>43,000</u>	<u>-</u>	<u>43,000</u>	<u>30,400</u>

These accounts were approved by the board of trustees and authorised for issue on 6 May 2026, and are signed on behalf of the board by:



S Forbes
Trustee



A Cooke
Trustee

The notes on pages 8 to 13 form part of these accounts.

Carluke and Law Church of Scotland

Notes to the Accounts

Year ended 31 December 2025

1. Accounting policies

Basis of preparation

The accounts have been prepared on a receipts and payments basis. No adjustments have been made for any income due but not received, nor for any expenses incurred but not yet paid at the year end.

2. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
WFO Scheme	1,639	1,639	2,265	2,265
Gift Aid donations	9,335	9,335	12,620	12,620
Bankers orders	48,182	48,182	51,374	51,374
Ordinary offerings (open plate)	489	489	743	743
Other offerings and donations	1,643	1,643	736	736
Legacies				
Legacies	6,000	6,000	500	500
	<u>67,288</u>	<u>67,288</u>	<u>68,238</u>	<u>68,238</u>
Other income				
	Unrestricted funds £	Total funds 2025 £	Unrestricted funds £	Total funds 2024 £
Sale of investments	120,012	120,012	60,004	60,004
Income generated by organisations	14,635	14,635	15,215	15,215
Donations to Care Fund	240	240	175	175
Souper Sunday	306	306	—	—
	<u>135,193</u>	<u>135,193</u>	<u>75,394</u>	<u>75,394</u>

Carluke and Law Church of Scotland

Notes to the Accounts *(continued)*

Year ended 31 December 2025

3. Analysis of payments

	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities			
Giving to Grow	65,573	65,573	49,139
Presbytery dues	1,957	1,957	1,969
Other salaries and costs	64,539	64,539	60,656
Fabric, maintenance, grounds	48,926	48,926	18,023
Heating and lighting	12,829	12,829	10,467
Water and insurance	5,220	5,220	4,597
Cleaning materials	1,348	1,348	2,202
Council Tax	226	226	2,896
Church office expenses	2,985	2,985	4,228
Organ, music, and licences	5,758	5,758	2,695
Donations	15,893	15,893	880
Sundry expenses	3,279	3,279	4,204
Care fund payments	600	600	525
Coffee club payments	2,107	2,107	1,917
Crossroads Cafe payments	9,072	9,072	7,221
Guild payments	2,160	2,160	3,259
Kirkton players payments	828	828	669
Youth church	725	725	1,047
Holiday club	200	200	137
	<u>244,225</u>	<u>244,225</u>	<u>176,731</u>
Governance Costs			
Independent examiner's fee	1,200	1,200	1,200
	<u>245,425</u>	<u>245,425</u>	<u>177,931</u>

4. Trustee remuneration and expenses

Mrs Lesley Ewing, trustee, received a salary of £33,051 (2024: £30,697) for her services as a youth worker and for pulpit supply on occasion. One trustee was paid expenses totalling £654 (2024: £425) for travel and telephone costs. Council tax of £226 (2024: £2,896) was paid for the manse.

No trustee nor person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

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 house 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 of service) £39,856.

Carluke and Law Church of Scotland

Notes to the Accounts *(continued)*

Year ended 31 December 2025

6. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2025	Income	Expenditure	Transfers	At 31 Dec 2025
	£	£	£	£	£
General funds	16,170	218,224	(230,659)	3,857	7,592
Crossroads Cafe fund	7,577	9,625	(9,072)	(500)	7,630
Guild fund	1,086	2,469	(2,159)	(200)	1,196
Lighthouse / Noah's Ark	2,055	—	—	(2,055)	—
Coffee Club	1,256	2,541	(2,107)	(350)	1,340
Kirkton Players	1,578	—	(828)	(750)	—
Care fund	4,266	240	(600)	—	3,906
Worship fund	2	—	—	(2)	—
	<u>33,990</u>	<u>233,099</u>	<u>(245,425)</u>	<u>—</u>	<u>21,664</u>

GENERAL FUND This fund is used to pay for the day-to-day running costs of the Church

CROSSROADS CAFE FUND This fund makes donations to local charities and the Church

GUILD FUND This fund is used to support the work of the Guild and the wider work of the Church

LIGHTHOUSE CLUB FUND This fund was used to support the work with the children of the Sunday School and was closed in the year.

COFFEE CLUB FUND This fund is used to raise funds for charities and to assist the Church

KIRKTON PLAYERS (formerly Drama Club) FUND This fund is to finance plays put on for the community. The fund closed in the year.

CARE FUND This fund is operated by the Session Clerk and the Minister, or probationary Minister and the Interim Moderator, with oversight by the Trustees, for the alleviation of hardship in the community.

WORSHIP FUND This fund is used to enhance and extend the worship experience. The fund was closed in the year. Transfers represent donations from the church organisations to the church.

Carluke and Law Church of Scotland

Notes to the Accounts *(continued)*

Year ended 31 December 2025

6. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2025	Income	Expenditure	Transfers	At 31 Dec 2025
	£	£	£	£	£
Education fund	2,258	—	—	—	2,258
Pastoral Care fund	1,160	—	—	—	1,160
Renewal fund	224	3	—	—	227
	<u>3,642</u>	<u>3</u>	<u>—</u>	<u>—</u>	<u>3,645</u>

EDUCATION FUND This fund is to provide, in full or in part, costs of training or equipment associated with Christian education

RENEWAL FUND This fund is to provide, in full or in part, improvements to, maintenance of, or renewal within Kirkton Church, it also houses the Messy Vintage initiative, with older members in mind

PASTORAL CARE FUND This fund is available to the Pastoral Care Committee, with oversight by the Trustees

7. Donations and collections

Charitable donations from the church and its organisations

	2025 £	2024 £
Christ Church Lanark Memory Lane	500	—
1st Carluke Girls Brigade	5,200	—
3rd Carluke Scouts	5,200	—
4th Carluke Boys Brigade	5,200	—
Parkinsons UK Scotland	350	—
Street Level	350	—
Chris's House	350	—
Clydesdale Parkinson Group	1,000	—
CoS Guild projects	800	700
Christian Aid	250	200
Care fund donations to individuals	600	369
Clydesdale Food Bank	1,350	2,580
St Andrew's Hospice	850	1,300
CHAS	350	830
Salvation Army	1,000	2,317
Lanarkshire Cancer Care Trust	1,000	300
Devine Healing Fellowship (Braehead House)	1,800	500
Town defibrillator	162	162
Lanarkshire Association for Mental Health	—	200
Dementia Hub	—	300
CoS Housing Mission	—	600
	<u>26,312</u>	<u>10,358</u>

Carluke and Law Church of Scotland

Notes to the Accounts *(continued)*

Year ended 31 December 2025

7. Donations and collections *(continued)*

Collections for Third Parties	2025	2024
	£	£
Scottish Bible Society	254	—
Glasgow Lodging House Mission	610	—
Glasgow City Mission	207	—
Christian Aid	111	—
Myanmar	96	—
St Andrew's Hospice	—	582
Salvation Army	—	601
Chas	—	300
Chest Heart & Stroke	—	1,914
Milton Grange Care Home	—	263
Dementia Hub	—	287
Braehead House Care Home	—	452
Esteem Clydesdale	—	240
Clydesdale Food Bank	—	442
	<u>1,278</u>	<u>5,081</u>

Carluke and Law Church of Scotland

Notes to the Accounts *(continued)*

Year ended 31 December 2025

8. Appendix 1

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

	2025	2024
	£	£
Individual fund - Expendable		
Credit balances held at 31 December at cost	4,401	4,406
Market Value of Balances at 31 December	4,696	4,565
Consolidated Fabric Fund		
Temporary account - debit balance held at 31 December	(1,275)	–