

The Church of Scotland

**Larkhall New Parish Church of
Scotland**



SORP Compliant Annual Accounts

2025

Congregation No : 171168

Charity No : SC002870

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report Year ended 31 December 2025

The Trustees present their annual report and financial statements for Larkhall New Parish Church of Scotland for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1 January 2019.

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 people in every parish in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The challenge to our church's ability to work and witness continued with commitment and enthusiasm in 2024. Both the leadership and the membership managed to maintain their corporate identity and their shared calling to care for and serve the people of our community. The main objective being to revisit and revitalise the committee structure which had suffered during Covid and needed reviving.

Achievements and Performance

We are extremely grateful for the deep commitment of our leaders and the sacrificial support of our members who together ensured that the financial and fabric needs of the church were fully met and that plans for future development were still being formed and taken forward. We looked again at the vision adopted by Larkhall New at the time of the Union: "Our home in Christ and Christ in our home" and decided to change this to better reflect our new mission planning ideas by adopting the logo "Reaching In, Reaching Out, Reaching Up".

Our members continued to be involved in our community through serving in a number of local groups, including The Machan Trust youth project, Larkhall Christians Together and The Trussell Trust Food Bank.

Our buildings and facilities were very well looked after and we are deeply grateful for our fabric committees' expertise and deep commitment to the task. Since the Union took place we have been responsible for two sets of buildings. While the St Machan's sanctuary is the principal place of worship we are holding monthly services in the Chalmers' sanctuary and continue to develop plans for the future use of both sets of halls.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Achievements and Performance (continued)

In 2025 an update of a new Presbytery Mission Plan was finally agreed and implementation of this is now being progressed by the appropriate Presbytery committee.

Our fundamental and foundational functions have been well maintained throughout 2025 and in many cases they have been enhanced and advanced by hard work, innovative practice, and a willingness to change. A review of the then current committee structure was undertaken as noted below and this will enhance and continue the great Mission Revival work started in 2023.

Business Team : Leader – Linda Turnbull, Session Clerk

The Business Team is made up of the Leaders from each of the six Teams plus the Session Clerk, and our Minister.

The Teams are: - Communication, Mission, Nurture, Property, Social and Stewardship & Finance. Each Team consists of members from the Eldership and the general congregation. Throughout 2025 the Teams have been very active and busy thus ensuring that the spiritual, pastoral and temporal life of our Church continues to thrive and move forward in faith in a way that is current and relevant to today's needs.

The work of these 6 Action Teams is coordinated by the Business Team, who meet on several occasions throughout the year. It provides guidance and help where and when needed and ensures each Team report regularly to the Kirk Session. It also deals with matters referred to the Kirk Session by Presbytery or the General Assembly and ensures all major issues and proposed changes are brought to the Kirk Session for discussion and approval.

Communication Team : Leader – Fiona Sandeman

The Communication Team has 8 members who meet a few times a year for meetings or when necessary. We administer the Website, which has been updated over the last year. We also oversee the printing of the Orders of Service for Sunday Worship. as well as overseeing the printing of the Church Magazine which is published 3 times a year. If any other groups require printing this is also done by members of the Team.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Achievements and Performance (continued)

Mission Team : Leader – Graham Duncan

The mission team met regularly during 2025 with the aim to create opportunities for folks to seek and find Jesus, to share together in social events as a church family and encourage interaction with our community. Eight folks attended a 10-week Alpha Course which started in January and a call was made to the group and adherents to consider church membership. A new bible study group called Contact Café was started on Monday evenings. The format is a relaxed café style atmosphere where all can feel comfortable as we find out more about God, Jesus and his plans for us. The bible study was well attended.

Various social events were arranged to encourage the congregation and the community to interact. A VE family fun day was organised to celebrate the 80th anniversary of VE day and a Ceilidh was held to celebrate the 190th anniversary of Larkhall Parish Church in our St Machan's buildings in Church street. Both were well attended.

A "Songs of Praise" Sunday Service was arranged in October with the congregation choosing their top Hymns and Monthly tea dances continued in our Chalmers building. A monthly Pancake Coffee morning continued in our St Machan's building. An Alpha course is planned for early 2026.

Nurture Team : Leader – John Martin MBE

The Nurture Team continue to issue the booklet "Our Daily Bread" to members of the congregation. The Pastoral Care Team continue to visit members of our congregation who are either housebound, in hospital or are in nursing homes. They also continue to distribute to those who have requested, recordings of each Sunday morning service.

The Nurture Team have contacted all of those who have visited Larkhall New Parish Church within the last two years and never returned but left their contact details. Most were contacted by telephone and where no telephone number was available they were contacted by email. Only those who have not joined the church or are not regular attenders were contacted, 16 people/families in all.

The Nurture team are especially delighted to welcome our brothers and sisters in Christ from the recently closed Trinity Church and personally delivered letters of welcome to all those former Trinity members who transferred their lines informing them amongst other things of the activities taking place within Larkhall New and actively encouraging and inviting them to be involved. This exercise has been particularly successful with several former members of Trinity Church now taking an active part in the organisations within Larkhall New and the devotions at Sunday morning services.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Achievements and Performance (continued)

Property Team : Acting Leader – Graham Duncan

The annual maintenance and unexpected general repair work which arise over the course of the year both at the Manse and in the Sanctuaries and halls have been undertaken. All essential repair work addressed, with particular attention being made to refurbishment of the St Machan's office due to issues with damp and timber rot.

Significant insurance repair work was carried out to storm damaged roof areas at our St Machan's building and a collapsed section of high-level vaulted lath and plaster ceiling in the sanctuary. An aluminum fire exit door was replaced at our Chalmers building due to significant storm damage and this was also covered by insurance.

Stewardship & Finance Team : Leader – Bob Allan

The Stewardship and Finance Committee is responsible for all matters of Church finance, fundraising and accounting with a special emphasis on promoting all forms of stewardship and Christian giving. As always the financial team worked quietly away throughout the year ensuring our money is well looked after, spent wisely and that all our financial commitments are met. 2025 was no different.

Financial Review

The total incoming resources for the year amounted to £152,460 which is an decrease of £10,604 from 2024. Compared to the income in 2024 there were increases of £6,750 in offerings and tax recovery, but reductions of £5,000 in legacies, £6,957 in a special appeal for refurbishment purposes, £628 in interest received and £3,719

in external grants received. Resources expended in 2025 amounted to £171,302 an increase of £16,942 on the figures for 2024. This is largely accounted for by increased expenditure of £5,445 on Giving to Grow contributions, £3,012 on fabric expenditure, £5,891 on other building costs and £2,106

on other expenses. Overall the total funds carried forward at the end of the year reduced by £18,842 from those at the end of 2024. Each of the funds being carried forward at the year-end are in surplus. The General Fund is carrying forward a balance of £48,717 and the designated funds a balance of £8,418 set aside for the purposes outlined on page 17. The restricted Refurbishment Fund is carrying forward a balance of £25,360 for the purpose specified in Note 12. In 2025 our Giving to Grow allocation to the Church's central funds was met in full. The Giving to Grow allocation in 2026 is £72,151 which is being met by ten monthly instalments.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Risk Management

The principal risk facing the congregation in line with most other religious charities is that of a reducing membership with an increasing age profile and an income base which is under strain. This is a problem for the whole Church to resolve, part of the answer to which is a programme to unite or link congregations and so reduce the cost base and to encourage regular promotion of stewardship to boost income levels. A further risk in the longer term is the upkeep of our buildings, particularly the sanctuaries and the halls. Some parts of our buildings are 180 years old and some repairs such as stonework are very expensive. The major refurbishment work carried out in recent years to both sets of buildings will ensure that the buildings are fit for purpose in the short to medium term but in the longer term significant expenditure will undoubtedly be required. The only exception to this is the roofs covering the St Machan's halls which require renewing. This will be a major and expensive job which we will have to face soon but the position of major costs being expended on any church building in currently sisted by the General Assembly until the future of Presbytery Mission Plans is agreed by the national Church.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months General Fund expenditure plus an amount of at least £50,000 to cover unanticipated fabric repairs or emergency situations which may occur. At the year end the Church held unrestricted net assets of £57,135 of which £796 had been designated for fabric purposes and £7,622 for organisational purposes. The remaining balance of £48,717 represents about four months expenditure. The Refurbishment Fund has a balance of £25,360 which leaves the reserves approximately £47,000 less than the desired level but it is not anticipated that this shortfall will be significantly reduced over the next one to two years.

Structure, Governance and Management

The congregation is a registered charity, number SC002870 and is administered in accordance with the terms of the Unitary Deed of Constitution and is subject to Acts and Regulations of the General Assembly. The Unitary Constitution was adopted in the Summer of 2016.

Under the Unitary Deed of Constitution 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.

The Kirk Session meets on average five times a year, either in formal meeting or in conference session, and is responsible for the spiritual affairs within the congregation.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Reference and Administrative Information

Trustees

The Trustees who served at any time during the year and up to the date of signing the accounts were :

Elders

Mrs F Allan	Mrs D Hunter	Mrs I Ogston
Mr R Allan	Mrs A Hynd	Mrs L Reid
Mrs A Alston	Mr J Hynd	Mr J Reid
Mrs I Begley	Mrs A Kean	Mrs D Revie
Mrs J Blackwood	Mrs M Keenan (to June 2025)	Mr J Richardson
Mrs P Colligan	Mrs V Kelman (to June 2025)	Mrs N Richardson
Mrs A Cook	Mrs M Laird	Mrs F Sandeman
Mr S Cork	Mrs F Laird-Walker	Mrs J Smart (to June 2025)
Mrs E Cowan (to June 2025)	Mrs M Law	Mrs A Stweart (to June 2025)
Mrs E Davidson	Mrs M Little (from June 2025)	Mrs A Strachan
Mr G Downie	Mrs I Martin	Mrs D Thomson (to June 2025)
Mr G Duncan	Mr J Martin	Mr G Thomson (to June 2025)
Mrs H Duncan (to June 2025)	Mr D McDonald	Mrs L Turnbull
Mrs V Elder	Mrs J McDonald	Mr J Williamson
Mrs M Gibb	Miss S McKenzie	Mrs M Woodley
Mr R Gibb	Mr J McLean	Rev A McKillop
Miss H Gilroy	Mrs I Mitchell	
Mr J Gilroy	Mrs A Murray	
Mrs L Greenshields	Mrs G Murray	
Mr R Hamilton		
Mr I Harvie		

Principal Office-bearers at 31st December 2025

Minister	Rev Alastair McKillop
Session Clerk	Linda Turnbull
Treasurer	Robert Allan
Fabric Team Leader (Acting)	Graham Duncan

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Reference and Administrative Information (continued)

Principal Office

The address of the principal place of worship is Church Street, Larkhall, Lanarkshire, ML9 1EZ.

Charity Registration Number	SC002870
Congregational Reference Number	171168
Contact Address	c/o 7 Graham Place Ashgill Larkhall Lanarkshire ML9 3BA

Independent Examiner

Elaine Ramage FCCA
1 Shiel Drive
Larkhall
Lanarkshire
ML9 2TJ

Bankers

Bank of Scotland
Larkhall Branch
PO Box 1000
BX2 1LB

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2025

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

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

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in others jurisdictions.

Approved by the Trustees on 9 April 2026 and signed on their behalf,



Linda E Turnbull
Session Clerk

Date : 22 May 2026

LARKHALL NEW PARISH CHURCH OF SCOTLAND

SC002870

Independent Examiner's Report to the Trustees of Larkhall New Parish Church of Scotland – Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 19.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

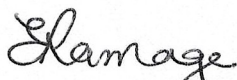
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as emended) 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.



Elaine Ramage, FCCA

1 Shiel Drive
Larkhall
Lanarkshire
ML9 2TJ

Date : 23 May 2026

LARKHALL NEW PARISH CHURCH OF SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<u>Income and Endowments from :</u>							
Donations and legacies	1	129,944	1,650	131,594	126,898	9,141	136,039
Charitable activities	2	300	500	800	1,991	1,000	2,991
Other trading activities	3	15,725	0	15,725	16,254	0	16,254
Investments	4	1,769	0	1,769	2,397	0	2,397
Other	5	2,252	320	2,572	3,633	1,750	5,383
Total Income		149,990	2,470	152,460	151,173	11,891	163,064
<u>Expenditure on :</u>							
Raising funds	6	279	0	279	431	0	431
Charitable activities		162,358	8,665	171,023	144,871	9,058	153,929
Other		0	0	0	0	0	0
Total Expenditure		162,637	8,665	171,302	145,302	9,058	154,360
Net Income/(Expenditure)		-12,647	-6,195	-18,842	5,871	2,833	8,704
Transfers between funds		-2,552	2,552	0	-3,370	3,370	0
Net movement in funds		-15,199	-3,643	-18,842	2,501	6,203	8,704
Reconciliation of funds :							
Total funds brought forward		72,334	29,003	101,337	69,833	22,800	92,633
Total Funds Carried Forward	12	57,135	25,360	82,495	72,334	29,003	101,337

LARKHALL NEW PARISH CHURCH OF SCOTLAND

BALANCE SHEET

As at 31 December 2025

	Note	2025	2024
Fixed Assets			
Tangible assets		0	0
Investments		0	0
Total Fixed Assets		<u>0</u>	<u>0</u>
Current Assets			
Debtors	9	21,001	22,857
Bank & Deposits		65,129	82,584
Total Current Assets		<u>86,130</u>	<u>105,441</u>
Liabilities			
Creditors due within one year	10	<u>3,635</u>	<u>4,104</u>
Net Current Assets	11	82,495	101,337
Net Assets		<u>82,495</u>	<u>101,337</u>
The Funds of the Charity :			
Endowment Funds		0	0
Restricted Funds		25,360	29,003
Unrestricted Funds			
General funds	12	48,717	66,199
Designated funds	12	<u>8,418</u>	<u>6,135</u>
		57,135	72,334
Total Funds		<u>82,495</u>	<u>101,337</u>

The accounts were approved by the Trustees on 9 April 2026 and signed on their behalf by :

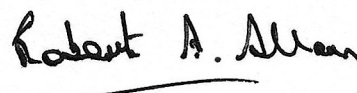
Alastair G McKillop

Moderator



Robert A Allan

Treasurer



LARKHALL NEW PARISH CHURCH OF SCOTLAND

ACCOUNTING POLICIES

For the year to 31 December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16th July 2014, the Charities and Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(b) Fund accounting

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows :

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal process, but still within the wider objects of the charity. In the case of Larkhall New there are two restricted funds, the Vision Development Fund and the Refurbishment Fund.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity. In the case of Larkhall New there are no endowment funds.

Unrestricted funds are expended at the discretion of the trustees in furtherance of the objects of the charity. If part of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the funds. In the case of Larkhall New the designated funds are the fabric fund, the Kirk Session funds and the funds of organisations which are incorporated in the financial statements.

(c) Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

(d) Recognition of income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable the income will be received and the amount can be measured reliably.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable.

(f) Recognition and allocation of expenditure

Expenditure is recognised in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal and constructive obligation to pay for expenditure.

(g) Tangible fixed assets

The charity has the right to occupy and use for its charitable purposes certain tangible fixed assets, including Churches, halls, and the manse, title to which is vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Since title to these assets is not vested in the charity's trustees they are not reflected in the charity's accounts, however expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. Title to the premises in Marshall Street are vested in local Trustees but as it is proposed that these be transferred to the General Trustees, again they are not reflected in the charity's accounts.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

ACCOUNTING POLICIES

For the year to 31 December 2025

(h) Taxation

Larkhall New Parish Church is recognised as a charity for the purposes of applicable taxation

(i) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with the Investors Trust.

(j) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

(k) Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS

For the year to 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
1 Donations and Legacies						
Offerings & Standing Orders	95,037	0	95,037	88,607	0	88,607
Fabric Envelopes & Collections	0	0	0	0	0	0
Tax Recovered on Gift Aid	21,434	55	21,489	19,740	1,429	21,169
Legacies	0	0	0	5,000	0	5,000
Contributions from Organisations	0	0	0	0	0	0
Fundraising	850	840	1,690	728	0	728
Special Appeal	0	755	755	0	7,712	7,712
Other Income of Organisations	12,623	0	12,623	12,823	0	12,823
	<u>129,944</u>	<u>1,650</u>	<u>131,594</u>	<u>126,898</u>	<u>9,141</u>	<u>136,039</u>
2 Income from Charitable Activities						
Weddings, Baptisms and Funerals	300	500	800	1,991	1,000	2,991
3 Income from Other Trading Activities						
Rent Received	15,725	0	15,725	16,254	0	16,254
4 Investment Income						
Deposit Interest	1,769	0	1,769	2,397	0	2,397
Bank Interest	0	0	0	0	0	0
	<u>1,769</u>	<u>0</u>	<u>1,769</u>	<u>2,397</u>	<u>0</u>	<u>2,397</u>
5 Incoming Resources from Charitable Activities						
Other Donations	1,500	0	1,500	1,000	0	1,000
External Grants Received	180	0	180	2,149	1,750	3,899
Sale of Life & Work	252	0	252	302	0	302
Other Income	320	320	640	182	0	182
	<u>2,252</u>	<u>320</u>	<u>2,572</u>	<u>3,633</u>	<u>1,750</u>	<u>5,383</u>

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	279	0	279	431	0	431
Charitable Activities						
Giving to Grow	67,952	0	67,952	62,507	0	62,507
Presbytery Dues	2,081	0	2,081	1,886	0	1,886
Minister's Expenses	1,487	0	1,487	2,219	0	2,219
Pulpit Supply	1,440	0	1,440	470	0	470
Salary Costs	0	0	0	0	0	0
Cost of Professional Services	21,909	0	21,909	21,618	0	21,618
Fabric Repairs & Maintenance - Church & Halls	10,767	8,665	19,432	9,832	0	9,832
Fabric Repairs & Maintenance - Manse	3,195	0	3,195	725	9,058	9,783
Manse Council Tax	3,088	0	3,088	2,896	0	2,896
Other Buildings Costs	31,867	0	31,867	25,976	0	25,976
Church Office Expenses	4,425	0	4,425	4,442	0	4,442
The Machan Trust	900	0	900	1,200	0	1,200
Larkhall Christians Together.	900	0	900	1,200	0	1,200
Organ, Piano & Music Costs	1,582	0	1,582	789	0	789
Other Expenses	4,307	0	4,307	2,201	0	2,201
Life & Work Magazine	263	0	263	294	0	294
Donation to Organisations	0	0	0	0	0	0
Donations by Church Organisations	1,595	0	1,595	1,400	0	1,400
Costs of Coffee Mornings, Concerts etc	221	0	221	648	0	648
Costs of Social Events	3,883	0	3,883	4,118	0	4,118
Capitation Fees	496	0	496	450	0	450
	162,358	8,665	171,023	144,871	9,058	153,929
Total Expenditure	162,637	8,665	171,302	145,302	9,058	154,360

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2025

	<u>2025</u>	<u>2024</u>
7 Staff Costs and Numbers		
Salaries	0	0
Social Security Costs	0	0
	<u>0</u>	<u>0</u>

The average number of paid staff during the year, calculated on the basis of a head count, was -

<u>0</u>	<u>0</u>
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No employee had employee benefits in excess of £50,000 (2024 nil).

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.

8 Trustee Remuneration and Related Party Transactions

During the year 1 Trustee received reimbursement of travel expenses and telephone costs incurred totalling £1,487 as well as having Council Tax paid amounting to £3,088. In addition Mrs Alexis Craig, daughter of one of the Trustees, received £12,773 for providing her services as cleaner and church officer.

Other than the above, 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.

During the year a total of £35,732 (2024 £41,345) was donated to the congregation by Trustees.

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
9 Debtors		
Gift Aid Tax Refund Due	21,001	21,017
Other Debtors	0	1,840
	<u>21,001</u>	<u>22,857</u>

10 Creditors

Heat & Light Accruals	2,667	2,683
Fabric Charges Accrued	0	499
Ministers Travel and Other Expenses	818	820
Other Creditors	150	102
	<u>3,635</u>	<u>4,104</u>

11 Analysis of Net Assets Among Funds

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	0	0	0	0
Investments	0	0	0	0
Current Assets	52,352	8,418	25,360	86,130
Current Liabilities	-3,635	0	0	-3,635
Net Assets at 31 December 2025	<u>48,717</u>	<u>8,418</u>	<u>25,360</u>	<u>82,495</u>
Fixed Assets	0	0	0	0
Investments	0	0	0	0
Current Assets	70,303	6,135	29,003	105,441
Current Liabilities	-4,104	0	0	-4,104
Net Assets at 31 December 2024	<u>66,199</u>	<u>6,135</u>	<u>29,003</u>	<u>101,337</u>

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2025

12 Movement in Funds

	<u>At 01/01/25</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>At 31/12/25</u>
	<u>£</u>	<u>Resources</u>	<u>Resources</u>	<u>£</u>	<u>£</u>
		<u>£</u>	<u>£</u>		
Restricted Funds					
Vision Development Fund	0	0	0	0	0
Refurbishment Fund	29,003	2,470	-8,665	2,552	25,360
	<u>29,003</u>	<u>2,470</u>	<u>-8,665</u>	<u>2,552</u>	<u>25,360</u>
Unrestricted Funds					
General Fund	66,199	134,902	-142,774	-9,610	48,717
Designated Fabric Fund	-304	2,465	-12,165	10,800	796
Church Guild Fund	2,557	7,145	-5,421	-1,306	2,975
Men's Fellowship Funds	30	1,242	-469	-400	403
Friday Morning Coffee Group	19	1,672	-179	-1,446	66
Genesis Youth Club	699	524	-382	0	841
Friendship Circle	246	292	-299	-100	139
Sunday Tea/Coffee Group	209	890	-402	-490	207
Flower Fund	2,679	858	-546	0	2,991
	<u>72,334</u>	<u>149,990</u>	<u>-162,637</u>	<u>-2,552</u>	<u>57,135</u>
Total Funds	<u>101,337</u>	<u>152,460</u>	<u>-171,302</u>	<u>0</u>	<u>82,495</u>

	<u>At 01/01/24</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>At 31/12/24</u>
	<u>£</u>	<u>Resources</u>	<u>Resources</u>	<u>£</u>	<u>£</u>
		<u>£</u>	<u>£</u>		
Restricted Funds					
Vision Development Fund	0	0	0	0	0
Refurbishment Fund	22,800	11,891	-9,058	3,370	29,003
	<u>22,800</u>	<u>11,891</u>	<u>-9,058</u>	<u>3,370</u>	<u>29,003</u>
Unrestricted Funds					
General Fund	63,615	129,699	-127,215	100	66,199
Designated Fabric Fund	810	8,301	-10,015	600	-304
Church Guild Fund	2,266	5,429	-4,888	-250	2,557
Men's Fellowship Funds	150	2,040	-660	-1,500	30
Friday Morning Coffee Group	0	2,053	-194	-1,840	19
Genesis Youth Club	549	949	-699	-100	699
Friendship Circle	146	599	-369	-130	246
Sunday Tea/Coffee Group	124	780	-395	-300	209
Flower Fund	2,173	1,323	-867	50	2,679
	<u>69,833</u>	<u>151,173</u>	<u>-145,302</u>	<u>-3,370</u>	<u>72,334</u>
Total Funds	<u>92,633</u>	<u>163,064</u>	<u>-154,360</u>	<u>0</u>	<u>101,337</u>

Purpose of Designated Funds

Fabric Fund : The Trustees have set aside funds for the maintenance of Church properties.

Organisational and Flower Funds : These funds have been given by members of organisations to support the purposes of that organisation.

Purpose of Restricted Funds

Refurbishment Fund : These funds have been given to contribute towards the costs of major fabric projects which are outwith normal maintenance and repairs.

13 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by the many volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational and community life which rely on the contribution of volunteers are many and varied and much of these activities would be unable to continue were it not for the commitment shown.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2025

14 Collections for Third Parties	<u>2025</u> £	<u>2024</u> £
Christian Aid	1,658	1,120
Epilepsy Scotland	303	0
Guide Dogs Association	0	570
Open Doors	0	456
Beatson Cancer Care	420	0
Salvation Army	430	0
	<u>2,811</u>	<u>2,146</u>

The above donations to third parties arose primarily as a result of retiral offerings at church services or funeral services or as a result of specific fund raising by organisations. They are not included in the income and expenditure in the Statement of Financial Activities.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	<u>2025</u> £	<u>2024</u> £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>166,406</u>	<u>166,406</u>
Market Value of Balances at 31st December	<u>166,406</u>	<u>166,406</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31st December	<u>23,696</u>	<u>15,908</u>