

**Coalburn and Lesmahagow Parish Church  
( Church of Scotland )**

**Accrued ( SORP Compliant ) Accounts**

**Congregational Accounts**

**Congregation No : 130737**

**Scottish Charity No. SC017014**

**A Congregation of the Presbytery of Forth Valley and Clydesdale since 1<sup>st</sup> January 2022.**

**(formerly a Congregation of the Presbytery of Lanark until 31<sup>st</sup> December 2021**

**Accounts for year ended 31<sup>st</sup> December 2025**

**Year ended 31<sup>st</sup> December 2025.**

**Financial Statements ( Contents pages ) ( SORP )**

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**The following pages do not form part of the Financial Statement Package to OSCR.**

## **Reference and Administrative Information**

**Charity Name :** Coalburn and Lesmahagow Parish Church ( Church of Scotland )

**Charity Registration Number :** SC017014

**Congregation Reference Number :** 130737  
**Contact Address ( Church )** Coalburn and Lesmahagow Parish Church ( Church of Scotland )  
C/O 161 Coalburn Road  
Coalburn  
Lanarkshire , ML11 0LU  
[www.candle.church](http://www.candle.church)  
Email : [candlechurch23@yahoo.com](mailto:candlechurch23@yahoo.com)

**Principal Trustee Session Clerk :** Helen Duffy

**Principal Trustee OSCR :** Janis Callan

OSCR Trustee contact as elected by the Church as 1. Janis Callan ( Treasurer and Trustee ) on 25<sup>th</sup> January 2023, 2. Helen Duffy ( Session Clerk and Trustee ) 19<sup>th</sup> September 2023 as other charity user.

**Trustees ( Members of the Kirk Session ) :** The list of all Trustees who served at any time during the year and up to the date of signing of accounts is as follows and in surname alphabetical order :

Anna Aitken, Janis Callan, John Cumming, Helen Duffy, Janice Findlay, Roy Garrett, Morag Garrett, Wilma Greirson, Wendy Haggerty, Gail McDonald Craig, Anna McLachlan (retired 2/2/25 ), Kathleen Purdie, Megan Rautenberg, James Reid, Doreen Shankley, Hugh Stewart, Pat Surgeon, Jean Thomson ( Deceased 13/9/25 ) .

### **Principal Office bearers :**

Minister : Rev Morag Garrett  
Session Clerk : Helen Duffy  
Deputy Session Clerk : Anna Aitken  
Treasurer : Janis Callan  
Deputy Treasurer : tba

### **Bankers**

Bank of Scotland  
39 Union Street  
Larkhall, Lanarkshire.  
ML9 1DT

### **Independent Examiner**

Mrs Isabella Christie, Director, ICW Accountancy Ltd, Fellow Member of the Association of Chartered Accountants.  
15 St. Leonard Street, Lanark. ML11 7AB

### **Trustees' responsibilities in Relation to the Financial Accounts.**

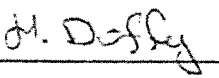
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom Generally Accepted Accounting Practice.)

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure 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 method and principles in the applicable Charities SORP.
- Make judgements 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 the 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 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 the financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

H Duffy, Session Clerk 

Date 26/03/2026

## **Year ended 31<sup>st</sup> December 2025**

### **Trustees Annual Report**

The Trustees present their annual report and the accounts of the charity for the year ending 31<sup>st</sup> December 2025.

The accounts have been prepared in accordance with the accounting policies set out on pages 9 to 15 and comply with the Charity's governing document, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities : Statement of Recommended Practice, applicable to charities in the UK, Republic of Ireland (FRS102) Effective 1<sup>st</sup> January 2019 )

### **Objectives and Activities**

The Church typically periodically traditionally support and donate to various charities , such as Blythswood Shoebox appeal, World Vision, Vine Trust, the Scottish Bible Society and a local foodbank. The Kirk Session made a decision in the autumn of 2021 to provide use of the church facilities free of charge to any other charity working within Lesmahagow or Coalburn. This was implemented with immediate effect however, as the Lesmahagow building has now been sold, only Coalburn church is currently available.

### **Achievements and Performance**

During this year we continued to meet as a church in the Coalburn building, following the closure and sale of the Lesmahagow Church building .The building was marketed by the Church of Scotland Law Department for sale and the final sale price was £35,000. However the 'church family' has flourished in fellowship, discipleship and unity.

The church has had a ramp installed at the front door to provide accessible access to both the front and back doors. The front door was also replaced to comply with Health and Safety and Fire regulations as recommended by the General Trustees. This has been well received by those who enter the church, as railings were also added to enhance the access. Other options to enable access are being explored.

Outreach and mission have continued to enrich the life and witness of the church, with prayer meetings and Bible studies being held weekly. Both are well attended with numbers increasing over the year. These have been beneficial in many aspects of the life and work of the Church, but also for those who choose to attend. Alternative forms of the service have been implemented , but again , mixed opinions are given on how these are received.

The Word One to One to implement as a mission focused option to share the Gospel was considered too complicated for use by the members of the Kirk Session. Therefore this was abandoned. One of our elders has offered to provide training on an evangelistic method to share the Gospel of Jesus Christ, this may come at a later date in 2026.

The Minister continues to work with local schools, along with support from the Session clerk. A new Sunday evening meeting has been started to offer the community a different way of engaging in the life and work of the Church. This is called Discovering God and offers a more informal opportunity to ask questions, while enjoying a bowl of soup and a roll, in the company of a few of the congregation. It is slow in uptake, but will continue. This is being supported by adherents who have started to support the work of the church, through their attendance, prayers and contributions to the Bible Study group.

Our email address, Website and Facebook page continue to be updated regularly by our Deputy Session Clerk, this is communicate accurately with the wider community. Therefore, both provide a positive platform to promote the life of the church and to open events to others. A few missional opportunities have arisen through the website. The Facebook page continues to be updated daily and provides information of events within the Church.

Our 'Easter Journey to the Cross' was open to church members, local community members and some neighbouring church members. This is open in the days prior to Good Friday. A Maunday Thursday communion and Good Friday service was also held. Our Cherished Memories service was held once again in December, offering bereaved families an opportunity to reflect on their own cherished memories of loved ones no longer with us. Loved, Cherished, Never Forgotten. This service is set in a quieter environment, allowing the space to consider how Christmas, and indeed life, will be different. This year the service was conducted with the support of Golden Funeral Care. The Remembrance service provided an opportunity for many community members to reflect on the gravitas of past wars and lives given for the freedom of our nation. We were blessed to have many of the local cubs, leaders and parents attend the service with a wreath from the Lord Lieutenant's Office this year which was later laid at the local war memorial. The Cubs and Beavers respectfully presented their colours and were very much part of the service. Many new people joined us for fellowship with the church sanctuary being almost full to capacity. A service was also held at the local High School with many of the pupils taking part.

The Christmas Eve service provided an opportunity for us to reflect on the true meaning of Christmas. Again, with many new people joining us from near and far, the church sanctuary was almost full to capacity. At the beginning of December, the local cubs once again blessed the church members by putting up and decorating the Church Christmas tree, under the guidance of their leaders. They also blessed the congregation with a home-made gift.

As we move forward with faith in God, we look forward to 2026. We have many who work diligently in the Church and are grateful for each one.

### **Financial Review**

**The Church's main source** of income is the voluntary giving of the congregation through the weekly free will offering scheme and standing orders, now used by the majority of givers. This year's income from this source amounted to £ 26,651 ( £28,377 in 2024) including £ 4,581 from Gift Aid reclaim (£ 4,998 in 2024 ) and £ 1,198 in other donations. We have also been blessed by the receipt of a legacy amounting to £ 25,037 and a refund of £ 3,592 from Scottish Power on the closure of the Lesmahagow building.

**Our investment income** has decreased by £ 272 from £ 17,873 (2024) to £ 17,601 for 2025. The market value of the investments has reduced this year by £ 18,421 after taking into account a withdrawal of 6910 units amounting to £ 45,606 from the Pelling Growth fund refunded to the Church's General fund. This was authorised to cover the cost of major repairs to the Clock Tower in the Lesmahagow building in 2023. Unit prices - Growth fund £6.88 ( 2024 £6.38 ) and Income fund £ 11.39 ( 2024 £ 11.06 ).

### **General Trustees Consolidated Fabric Fund**

The balance held in the Revenue account, after payment of charges re the Lesmahagow building, is £ 25,033.39 and the Capital account, after refund of costs and receipt of payment for sale of Lesmahagow, is £ 168,793 all details of which are noted in the Appendix to the accounts.

### **Summary of the Accounts**

**Local Asset Value : £ 608,483 Y/E 2025 ( £ 539,704 Y/E 2024 )**  
**GTCFF : £ 193,827 Y/E 2025 ( £ 211,130 Y/E 2024 )**

## **Risk Management**

A key risk, which is both short term and longer term, is that while Coalburn and Lesmahagow Parish Church currently has significant funds, realistically it is no longer futureproof or sustainable in the long term. The membership is ageing although very active and committed to the future of our Church, we have welcomed a few new faces to the Congregation recently and will continue this in the future. The church building in Lesmahagow, which had been closed under Health and Safety regulations, has now been sold under the auspices of the General Trustees which means we are no longer liable for repairs and security of the building. The sale price was £35,000 and after the maintenance, repair and other fees of £ 11,787.24 were repaid to 121, the final total received was £ 23212.76 which was credited to our account with GT Consolidated Fabric Fund.

## **Coalburn and Lesmahagow Parish Church ( Church of Scotland ) SC017014**

**Year ended 31 December 2025**

### **Reserves Policy.**

The Charity Trustees have considered the reserves and have tried to take into account their potential current and future liabilities. It is the Trustees' policy to generally hold reserves of at least six months expenditure including designated funds. Excluding fixed assets ( Investments ) at the year end the Church held £518,398 of unrestricted funds (including £ 90,947 of designated funds), £ 2,437 restricted funds ( HSW not ours ), £87,649 endowment funds and £135,205 in cash funds. The details are fully illustrated within the accounts package and in addition to the local accounts package please also note, as per appendix, our additional General Trustees supplementary fund, which itself has reduced from y/e value £ 211,130 to £193,827 y/e 2025.

The members of the Kirk Session ( Trustees ) are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards ( United Kingdom Accepted Accountancy Practice)

The law applicable to Charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements the Trustees are required to :-

- 1/ Select suitable accounting policies and then apply them consistently;
- 2/ Observe the method and principles in the applicable Charities SORP;
- 3/ Make judgements and estimates that are reasonable and prudent;
- 4/ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 5/ Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the Charity will continue in operational existence.

The members of the Kirk Session are responsible, each year, for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Church and to enable them to ensure that the financial statements comply with the Charities and Trustees Investment ( Scotland ) Act 2005, the Charities Accounts ( Scotland ) Regulations 2006 (as amended ) 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 taking reasonable steps for the prevention and detection 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 other jurisdictions.

## **Structure, Governance and Management.**

### Governing Document

Coalburn and Lesmahagow Church is administered in accordance with the terms of the Deed on Constitution ( Unitary form ) dated 12<sup>th</sup> Oct 2017, in respect of the Parish of Coalburn and Lesmahagow ( Church of Scotland ), a registered charity, number SC017014 and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

### Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees and the Treasurer operates under their jurisdiction. 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 is a member of the Kirk Session as is elected by the congregation and inducted by the Presbytery. Session meetings traditionally are held monthly , excepting July and August, in Coalburn Church.

### Organisational Structure

The Church of Scotland ( COS )

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.

**Coalburn and Lesmahagow Church ( Church of Scotland )  
SC017014**

**Year ended 31 December 2025**

Independent Examiner's Report to the Trustees of Coalburn and Lesmahagow Parish Church ( CoS )

I report on the accounts of the charity for the year ending 31 December 2025 which are set out on pages 8 to 15.

**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 (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 seeking 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 Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Account (Scotland) Regulations 2006 (amended) and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met.

2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name : Mrs Isabella Christie FCCA



ICW Accountancy Ltd  
15 St Leonard Street  
Lanark . ML11 7AB

Date: 27 March 2026

Professional Qualification/Body :- Fellow Member of the Association of Chartered Certified Accountants

**Coalburn and Leamhagow Parish Church (Church of Scotland)**  
**Statement of Financial Activities**  
**Year Ended 31 December 2025**

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	
<b>Income and endowments from:</b>									
Donations and legacies	1	51,185	0	0	51,185	28,377	0	0	28,377
Charitable activities	2	0	0	0	0	0	0	0	0
Other trading activities	3	0	0	0	0	0	0	0	0
Investments	4	16,597	1,004	0	17,601	16,873	1,000	0	17,873
Other	5	54,921	0	0	54,921	1,440	0	0	1,440
<b>Total Income</b>		<b>122,703</b>	<b>1,004</b>	<b>0</b>	<b>123,707</b>	<b>46,690</b>	<b>1,000</b>	<b>0</b>	<b>47,690</b>
<b>Expenditure on:</b>									
Raising funds	6	34,681	0	0	34,681	42,239	0	0	42,239
Charitable activities	6	46,430	1,000	0	47,430	90,101	1,000	0	91,101
Other									
<b>Total Expenditure</b>		<b>81,111</b>	<b>1,000</b>	<b>0</b>	<b>82,111</b>	<b>132,340</b>	<b>1,000</b>	<b>0</b>	<b>133,340</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>41,592</b>	<b>4</b>	<b>0</b>	<b>41,596</b>	<b>(85,650)</b>	<b>0</b>	<b>0</b>	<b>(85,650)</b>
Net gains/(losses) on investments	10	20,894	0	(39,314)	(18,421)	19,190	0	8,205	27,395
<b>Net income/(expenditure)</b>		<b>62,486</b>	<b>4</b>	<b>(39,314)</b>	<b>23,176</b>	<b>(66,460)</b>	<b>0</b>	<b>8,205</b>	<b>(58,255)</b>
Disposals		45,606	0	0	45,606	0	0	0	0
Transfers between Funds		0	0	0	0	0	0	0	0
<b>Net movement in funds</b>		<b>108,092</b>	<b>4</b>	<b>(39,314)</b>	<b>68,782</b>	<b>(66,460)</b>	<b>0</b>	<b>8,205</b>	<b>(58,255)</b>
Reconciliation of funds:									
Total funds brought forward		410,307	2,433	126,963	539,703	476,767	2,433	118,758	597,958
Total funds carried forward		518,399	2,437	87,649	608,484	410,307	2,433	126,963	539,703

**Coalburn and Lesmahagow Parish Church (Church of Scotland)**  
**Balance Sheet**  
**As at 31 December 2025**

	Note	Total Funds 2025	Total Funds 2024
<b>Fixed Assets</b>			
Tangible assets	9	292	538
Investments	10	473,946	492,367
<b>Total Fixed Assets</b>		<b>474,238</b>	<b>492,905</b>
<b>Current Assets</b>			
Debtors	11	2,437	2,433
Cash at bank and in hand		135,205	47,758
<b>Total Current Assets</b>		<b>137,642</b>	<b>50,191</b>
<b>Liabilities</b>			
Creditors falling due within one year	12	3397	3393
<b>Net Current Assets</b>		<b>134,245</b>	<b>46,798</b>
<b>Net Assets</b>		<b>608,483</b>	<b>539,703</b>
The funds of the charity:			
Endowment funds	15	87,649	126,964
Restricted income funds	15	2,436	2,435
Unrestricted income funds	15	518,398	410,304
<b>Total charity funds</b>		<b>608,483</b>	<b>539,703</b>

The Accounts were approved by the Kirk Session on 26 March 2026.

Session Clerk: Helen Duffy

*H. Duffy*

Treasurer: Janis Callan

*J. Callan 26/3/26.*

#### **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.

#### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note to accounts. The financial statements have been prepared in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16<sup>th</sup> July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Charity is a public benefit entity as defined by FRS102 and the financial statements have been prepared in sterling.

#### **Funding Accounting**

Funds are classified as either restricted 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 processes, but still within the wider objects of the charity.

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.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts 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 fund.

During the year sums of money may be transferred between the various funds. As with all currently unrestricted funds, the Kirk Session will continue to review the state of funds and, if necessary, transfer money to or from these funds, considering all factors.

#### **Incoming Resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income tax have been met, it is probable that the income will be received and the amount can be measured reliably. Cash donations are recognised on receipt, other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to the donation under gift aid is recognised at the time of the donation.

#### **Donated Services & Facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregational members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would be willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be reliably measured and receipt is probable. If the amount is not known the legacy is known as a contingent asset.

#### **Interest Receivable**

Interest on the 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 by the Bank.

#### **Fixed Assets Expenditure**

Expenditure is recognised on an accruals basis as the liability is incurred.

Normal fabric repairs and maintenance are charged to the Fabric Fund; extraordinary repairs and improvements are met from the Consolidated Fabric Fund or by special fundraising efforts.

#### **Tangible Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. 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.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated usable lives:

Fixtures, fittings & office equipment - 25% Straight Line

Heritable properties, consisting of the Church, halls and manse, are not recorded in the accounts. Additionally, CoS Consolidated Fabric Fund credits are also excluded.

Certain historically excluded items belong to the Church remain specifically excluded from categorisation as tangible assets. Typically, these include communion cups, stained glass windows, pipe organ etc. as they remain currently impossible to accurately value.

#### **Investments**

Fixed asset investments are stated at market values at the balance sheet date. Unrealised gains and losses hence represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the start of the year or cost if purchased in the year.

#### **Taxation**

Coalburn and Lesmahagow Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore generally include irrecoverable input VAT. However, under the Listed Place of Worship scheme, it has been possible to reclaim VAT components of certain fabric and clock elements as a 'B' listed building.

#### **Cash or Cash Equivalents**

This includes cash in hand and short term liquid investments with maturity of 3 months or less.

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
<b>1 Donations &amp; Legacies</b>								
Offerings	20,344	0	0	20,344	21,711	0	0	21,711
Tax recovered on Gift Aid	4,581	0	0	4,581	4,998	0	0	4,998
Miscellaneous Fabric Fund				0	0	0	0	0
Other	26,260			26,260	1,668	0	0	1,668
	<b>51,185</b>	<b>0</b>	<b>0</b>	<b>51,185</b>	<b>28,377</b>	<b>0</b>	<b>0</b>	<b>28,377</b>
<b>2 Income from charitable activities</b>								
Annual Gift Day	0	0	0	0	0	0	0	0
General donations, teas. etc	0	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3 Income from other trading activities</b>								
	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4 Investment Income</b>								
Deposit interest	0	0	0	0	0	0	0	0
Investment Income	16,597	1,004	0	17,601	16,873	1,000	0	17,873
	<b>16,597</b>	<b>1,004</b>	<b>0</b>	<b>17,601</b>	<b>16,873</b>	<b>1,000</b>	<b>0</b>	<b>17,873</b>
<b>5 Other Income</b>								
Weddings and Funerals	502	0	0	502	0	0	0	0
Endowment income contribution	0	0	0	0	0	0	0	0
Fabric payments	54,419	0	0	54,419	1,440	0	0	1,440
	<b>54,921</b>	<b>0</b>	<b>0</b>	<b>54,921</b>	<b>1,440</b>	<b>0</b>	<b>0</b>	<b>1,440</b>
<b>6 Analysis of Expenditure</b>								
<u>Raising Funds</u>								
Ministries & Mission/Giving to Grow Allocation	33,615	0	0	33,615	40,958	0	0	40,958
Presbytery Dues	1,066	0	0	1,066	1,281	0	0	1,281
	<b>34,681</b>	<b>0</b>	<b>0</b>	<b>34,681</b>	<b>42,239</b>	<b>0</b>	<b>0</b>	<b>42,239</b>
<u>Charitable Activities</u>								
Minister/Locum/Int Mod Expenses	2,437	0	0	2,437	1,723	0	0	1,723
Pulpit Supply inc. Locum	354	0	0	354	1,392	0	0	1,392
Other salary costs	4,718	0	0	4,718	3,803	0	0	3,803
Council tax for manse	3,088	0	0	3,088	2,896	0	0	2,896
Manse sundries	393	0	0	393	10	0	0	10
Removal costs	0	0	0	0	0	0	0	0
Other building costs	18,590	0	0	18,590	57,696	0	0	57,696
Heating & light	3,139	0	0	3,139	8,224	0	0	8,224
Water charges & insurance	1,924	0	0	1,924	4,167	0	0	4,167
Cleaning materials & laundry	1,947	0	0	1,947	1,955	0	0	1,955
Telecoms/Church office costs	2,508	0	0	2,508	2,359	0	0	2,359
Life & work	823	0	0	823	0	0	0	0
General expenses	2,961	0	0	2,961	5,404	0	0	5,404
Fabric fund other expenditure	3,007	0	0	3,007	0	0	0	0
Guild fund expenditure	0	0	0	0	0	0	0	0
HSW disbursement	0	1,000	0	1,000	0	1,000	0	1,000
Charitable activities	296	0	0	296	274	0	0	274
Depreciation	245	0	0	245	200	0	0	200
	<b>81,111</b>	<b>1,000</b>	<b>0</b>	<b>82,111</b>	<b>132,340</b>	<b>1,000</b>	<b>0</b>	<b>133,340</b>

#### 7 Staff costs and numbers

	2025 £	2024 £
Salaries and wages	4718	3803
Social security costs	0	0
<b>Total</b>	<b>4718</b>	<b>3803</b>

The average number of employees during the year was as follows:

	2025 £	2024 £
Ministerial support	0	0
Administration	0	1
Music staff	1	1
Premises maintenance	0	0
	<b>1</b>	<b>2</b>

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 tenth and subsequent year) £39,856.

## 8 Trustee Remuneration and Related Party Transactions

During the year three trustees received reimbursement of expenses incurred totalling £2,811. In addition Mrs Janis Callan who is a member of the Kirk Session received £4,716 for providing her services as organist during the year.

9 Tangible Fixed Assets	Buildings	Office		Total
		Equipment		
<b>Cost</b>				
At 1 January 2025	0	738		738
Additions	0	0		0
Disposals	0	0		0
At 31 December 2025	0	738		738
<b>Accumulated Depreciation</b>				
At 1 January 2025	0	200		200
Charge for year	0	246		246
Eliminated on disposal	0	0		0
At 31 December 2025	0	446		446
<b>Net Book Value</b>				
At 31 December 2025	0	292		292
At 31 December 2024	0	538		538

## 10 Investments

Unrestricted Investments	2025	2024
	£	£
Market Value at 31 December 2024	365,404	346,214
Unrealised gain/(loss) on investments	20,894	19,190
Market Value at 31 December 2025	386,298	365,404

The following investments are held:

Church of Scotland Growth Fund, 32,267 units. Original cost price £175,649

Church of Scotland Income Fund, 14,425 units. Original cost price £175,639

Endowment Funds	2025	2024
	£	£
Market Value at 31 December 2023	126,963	118,758
Disposals	(20,905)	0
Unrealised gain/(loss) on investments	(18,409)	8,205
Market Value at 31 December 2024	87,649	126,963

The following investments are held:

Mary T Kirkwood Trailblazers Bequest, 1,104 units. Original cost price £4,217.

The Pelling of Abbeygreen Memorial Fund (Growth), 6,318 units. Original cost price £19,114.

The Pelling of Abbeygreen Memorial Fund (Income), 3,212 units. Original cost price £25,021.

During the year there was an authorised withdrawal from the Pelling Growth Fund of £45,606. The funds were expended on the Clock Tower repairs at the Old Parish Church, Lesmahagow.

## 11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	0	0
HSW	2437	2433
	2437	2433

## 12 Creditors

	2025	2024
	£	£
Accruals	960	960
HSW	2437	2433
	3397	3393

## 13 Analysis of Net Assets Amongst Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	292				292
Investments	386,297			87,649	473,946
Current Assets	44,257	90,947	2,437	0	137,641
Current Liabilities	(960)		(2,437)		(3,397)
Net assets at 31 December 2025	429,886	90,947	0	87,649	608,482

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	538				538
Investments	365,404	0	0	126,964	492,368
Current Assets	14,908	32,849	2,433	0	50,190
Current Liabilities	(960)		(2,433)		(3,393)
Net assets at 31 December 2024	379,890	32,849	0	126,964	539,703

## 14 Volunteers

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

## 15 Movement in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Gains/ (Losses) & Transfers £	As At 31 December 2025 £
<b>Endowment funds</b>					
The Pelling of Abbeygreen Memorial Fund	119,920	0	20,907	(18,960)	80,053
Mary Todd Kirkwood Bequest	7,044	0	0	552	7,596
	<b>126,964</b>	<b>0</b>	<b>20,907</b>	<b>(18,408)</b>	<b>87,649</b>
<b>Restricted funds</b>					
HSW	2,435	1,002	(1,000)	0	2,437
	<b>2,435</b>	<b>1,002</b>	<b>(1,000)</b>	<b>0</b>	<b>2,437</b>
<b>Unrestricted funds</b>					
General fund	377,456	110,212	(81,112)	20,894	427,450
Designated Funds:					
Choir Fund	567				567
Sunday School Trailblazers Fund	3,703				3,703
Covid Recovery fund	950				950
Fabric Fund	26,422	58,001	0		84,423
Flower Fund	823	97			920
Organ Fund	384				384
	<b>410,305</b>	<b>168,310</b>	<b>(81,112)</b>	<b>20,894</b>	<b>518,397</b>

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Gains/ (Losses) & Transfers £	As At 31 December 2024 £
<b>Endowment funds</b>					
The Pelling of Abbeygreen Memorial Fund	112,322	0	0	7,598	119,920
Mary Todd Kirkwood Bequest	6,436			608	7,044
	<b>118,758</b>	<b>0</b>	<b>0</b>	<b>8,206</b>	<b>126,964</b>
<b>Restricted funds</b>					
HSW	2,433	1,002	(1,000)		2,435
	<b>2,433</b>	<b>1,002</b>	<b>(1,000)</b>	<b>0</b>	<b>2,435</b>
<b>Unrestricted funds</b>					
General fund	448,819	41,221	(131,775)	19,190	377,455
Mission & outreach	0				0
Choir Fund	567				567
Sunday School Trailblazers Fund	3,703				3,703
Covid Recovery fund	950				950
Fabric Fund	20,953	5,469			26,422
Flower Fund	823				823
Guild Fund	566		(566)		0
Organ Fund	384				384
	<b>476,765</b>	<b>46,690</b>	<b>(132,341)</b>	<b>19,190</b>	<b>410,304</b>

### Purpose of Restricted Funds

#### Clarification on HSW Trust

HSW Revenue only: - Hamilton Sandilands & Whyte (HSW) Trust are not in any way part of Church funds and are hence not computed herein. They are simply recorded for governance and clarity. The only association to same is that Minter (or designate) and the Session Clerk are administrators of these fund locally. The investment values are hence not shown to be any element of the Church accounts but the active or residual income of these investments paid are recorded.

#### Purposes of Endowment Funds

Income from Mary Todd Kirkwood Bequest, invested with the CoS Investment Trust is solely dedicated to the advancement of Lesmahagow Sunday School (Trailblazers).

Income from the Pelling of Abbeygreen Memorial Fund is specifically limited to the maintenance of the Lesmahagow Church clock (1/12th) and Lesmahagow fabric (11/12ths).

#### Purposes of Unrestricted & Designated Funds

General Fund: The Trustees have dedicated these funds as the main central, general funding vehicle of the Church.

Choir Fund: The Trustees have set aside funds to assist & support the choir.

Sunday School/Trailblazers Fund: The Trustees have set aside funds for the maintenance & furtherance of Sunday School.

CRF (Covid Recovery funds): The Trustees have set aside funds, originally to assist & promote youth activities, however the fund was dormant from conception until its rebranding as CFR in September 2020.

Fabric Fund: The Trustees have set aside funds to assist in the maintenance of the Churches & Manse.

Flower Fund: The Trustees have set aside funds for the procurement & distribution of flowers.

Organ Fund: The Trustees have set aside funds to assist in the maintenance of the organ.

**16 Collections for Third Parties/Spr**

	2025	2024
	£	£
Donations to Clydesdale Food Bank	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

**Coalburn and Lesmahagow Parish Church (Church of Scotland)**  
**Appendix**  
**Year Ended 31 December 2025**  
**Funds held on behalf of the congregation by the Church of Scotland General Trustees**

50 Consolidated Fabric Fund - Revenue			2025			2024		
	Debit	Credit		Debit	Credit		Debit	Credit
Opening balance 1 January 2025			17,235	Opening Balance 01/01/2024				7,477
31/01/2025 Support costs	30			15/02/2024 Interest to Q/E 31/12/2023				89
15/02/2025 Interest Q/E 31/12/24		170		15/02/2024 Interest to Q/E 31/12/2023				2,972
28/02/2025 Support costs	60			15/05/2024 D/F int 661307377				1,543
31/03/2025 Support costs	30			15/05/2024 Interest to Q/E 31/02/2024				116
30/04/2025 Support costs	30			31/05/2024 Q1 Support costs		199		
15/05/2025 Deposit Fund Interest		4,382		31/05/2024 Q4 Support costs		7		
15/05/2025 Inter Q/E 31/03/25		195		30/06/2024 Q2 Support costs		108		
29/05/2025 support costs	30			15/08/2024 Interest to Q/E 30/06/2024				142.81
30/06/2025 Support costs	30			30/09/2024 Q3 Support costs		9.28		
31/07/2025 Support costs	30			15/11/2024 D/F Int 661307377				5199.29
15/08/2025 Interest Q/E 30/06/25		219		15/11/2024 Interest to Q/E 30/09/24				141.9
31/08/2025 Support costs	30			31/12/2024 Q4 Support costs		122.17		
30/09/2025 Support costs	30							
15/11/2025 Deposit Fund Interest		3,072						
15/11/2025 Interest Q/E 30/09/25		224						
15/11/2025 Interest to Q/E 30/09/25		156						
19/11/2025 Support costs	290							
19/11/2025 Support costs	30							
<b>Total</b>	<b>620</b>	<b>8,418</b>		<b>Total</b>	<b>446</b>	<b>10,204</b>		
<b>Closing Balance</b>		<b>25,033</b>		<b>Closing Balance</b>		<b>17,235</b>		
<b>56 Cons. Fab. Fund - Capital</b>				<b>Cons. Fab. Fund - Capital</b>				
	Debit	Credit			Debit	Credit		
Opening balance		200,000		Opening balance		0		
10/02/2025 AV System upgrade	5,870			15/01/2024 T/F from 85 130737		200,000		
18/02/2025 Coalburn PC Fabric Exp	29,601							
18/02/2025 Ligthning Condcctr (Les)	2,705							
18/02/2025 Manse Windows tect	16,243							
17/12/2025 Balance Les Old sale		23,213						
<b>Total</b>	<b>54,419</b>	<b>23,213</b>		<b>Total</b>	<b>0</b>	<b>200,000</b>		
<b>Closing Balance</b>		<b>168,794</b>		<b>Closing Balance</b>		<b>200,000</b>		
<b>85 Temporary Funds</b>				<b>85 Temporary Funds</b>				
	Debit	Credit			Debit	Credit		
Opening Balance 01/01/2023	6,105			Opening Balance 01/01/2024		218,723		
06/01/2025 Weekly site inspections	90			15/01/2024 Levy Transfer to CFF		18,724		
06/01/2025 Lesmahagow old Church Deed F	120			15/01/2024 Transfer to a/c 56 130737		200,000		
27/01/2025 Weekly Site Inspections	134			30/06/202 Levies charge on property sale				18,724
04/03/2025 Weekly Site Inspections	134			30/06/2024 Levy - transfer between funds		18,724		
01/04/2025 Weekly Site Inspections	168							
20/05/2025 Weekly Site Inspections	134			<b>Total</b>	<b>237,448</b>	<b>18,724</b>		
02/06/2025 Weekly Site Inspections	134			<b>Closing Balance</b>		<b>(1)</b>		
01/07/2025 Weekly Site Inspections	168			22/10/2024 Leslamaghow Old property costs		127		
04/08/2025 Site Inspections & Security	972			22/10/2024 Lesmahagow Old Multiseal		135		
15/08/2025 85-130737-T02229- Advance Nr	20			31/10/2024 130737 Title query		4		
15/08/2025 Sale of Lesmahagow Old Church		35,000		31/10/2024 130737 Title query		4		
18/08/2025 Lesmahagow Old Church RCIL	19			05/11/2024 Lesmahagow Old EPC		516		
02/09/2025 Lesmahagow vchurch - Security	717			25/11/2024 Lesmahagow Old Valuation		1,500		
02/10/2025 Law Fees re Church, Church Sq, Lesmahagow	950			25/11/2024 Lesmahagow Old Photographer		220		
02/10/2025 P & I fees re Chruhc, Church Sq, Lesmahagow	70			25/11/2024 Lesmahagow Old Mould treatment		1,440		
17/12/2025 Support costs re Church, Church Sq, Lesmahagow	1,850			25/11/2024 Lesmahagow Old Mould treatment		2,160		
17/12/2025 Trf to 56 130737	23,213			<b>Closing Balance</b>	<b>6,105</b>			
	<b>28,895</b>	<b>35,000</b>						
		<b>0</b>						
<b>Consolidated Fabric Fund</b>	<b>2025</b>	<b>2024</b>		<b>Consolidated Fabric Fund</b>	<b>2024</b>	<b>2023</b>		
<b>Capital Account</b>	<b>168,794</b>	<b>200,000</b>		<b>Capital Account</b>	<b>168,794</b>	<b>(1)</b>		
<b>Revenue Account</b>	<b>25,033</b>	<b>17,235</b>		<b>Revenue Account</b>	<b>25,033</b>	<b>17,235</b>		
<b>Temporary Account</b>	<b>0</b>	<b>6,105</b>		<b>Temporary Account</b>	<b>(6,105)</b>	<b>0</b>		
<b>Overall Total</b>	<b>193,827</b>	<b>211,130</b>		<b>Overall Total</b>	<b>187,722</b>	<b>17,234</b>		