HAMILTON: ST JOHN'S PARISH CHURCH

The Gathering Place

ACCRUED (SORP COMPLIANT) ACCOUNTS
FOR YEAR ENDING 31 DECEMBER 2025

Congregation No: 171120

Scottish Charity No: SC008779

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The trustees have pleasure in presenting their report and the financial statements of the charity for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 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 16th July 2014.

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.

The activities of St John's are governed by our unitary constitution and, in response to changing structural requirement driven by the Presbytery Mission Plan Act passed by the Church of Scotland General Assembly in May 2021, we disbanded all standing teams apart from the following three:

1. *Publicity & Communications Team. Address the question of how to ensure we engage in effective communication within and beyond the congregation so that more people are 'in the know' in relation to all our activities.*
2. *Pastoral Care Coordination Team. Provide an organised and structured approach to identifying members of the congregation who have pastoral needs (both short and long term) and provide care and support using their own resources and those of the wider congregation.*
3. *Centre Management Team. Provide overall management and coordination of the Church Centre including the Forum Café.*

A new approach to teams was approved allowing for the creation of shorter-lived, more agile and outcome-focussed teams, such as one considering Mission Planning, or Outdoor Spaces.

Each Team is led by a Team Leader who has special roles and projects to progress. The Team Leaders report to the Kirk Session at its meetings. In addition, our Facilities Coordinator manages and advises the Kirk Session on matters relating to building fabric (and other fixed assets).

Achievements and performance

The teams, which were put in place coincident with our change to a unitary constitution on 01/01/2015, have been developing and delivering various aspects of their work programmes. This year saw us:

- continue to develop our approaches to the changing face of Hamilton Town Centre;
- expand new uses of our halls and sanctuary;
- enhance and expand our partnership working with Hamilton Grammar School; and
- complete the main aspects of establishing our position in the Presbytery Mission Plan; ready to move into delivery phase.

1. Continuing support for Hamilton Business Improvement District (BID) as an active third sector member.
2. Continuing commitment to "Hyzone" which is a project by the town centre Churches to fund and support a team of Youth Workers in the town.
3. Our members provide active and material support to the work of the Hamilton Drop-In Centre and the Jubilee Key Scheme; both aimed at aiding those who are homeless to meet immediate needs and supporting them into housing.
4. Our 'Parish Plus' hybrid worship service runs every Sunday and connects those attending in-person and on-line into a single worshipping community (integrated digital worship), and has

brought worship, fellowship, connectivity and community to our existing congregation and many beyond.

5. Wednesday evening ‘Peace in the Week’ services continue to be a key worship offering during the busy working week.
6. Our Sunday Blast children’s ministry continues to meet weekly and engage in inventive and targeted special events, including charity fundraising.
7. Our Pastoral Care Coordination team has continued to provide welcome support, visitations and fellowship across our congregation, and we support services at the Avonbridge Care Home every two-weeks, with residents also now coming to church and school events at St John’s.
8. Our Forum Café has continued to operate; still on a more restricted time basis than pre-COVID. We have also continued with our community outreach through the café by welcoming pupils from Woodside Primary every week to a community reading event.
9. Strengthened and increased the reach of our partnership with Hamilton Grammar School through both the Community Café to provide the facilities for barista and associated hospitality training, and providing a training base for students learning childcare skills.
10. Our schools chaplaincy and outreach has increased through the provision of support to Chatelherault Primary School, in addition to Woodside, St John’s and Hamilton Grammar.
11. Our small Chapel is open whenever the Centre is open and is well used by members of the public for private devotions and as a quiet sanctuary.
12. Our halls continue to be used by many church organisations and outside charitable agencies throughout the day and evening, and we have welcomed new major events to use our sanctuary space for pantomime and concert performances.
13. Several concerts throughout the year have raised money and awareness for various charities.
14. Various youth organisations, including Scouts and Guides, are all thriving and include many non-church members in this number.
15. Other church organisations including the Guild, Choir, and Friendly Hour continue to meet regularly with good attendance. These and other organisations are well attended both by church members and non-members.
16. Other non-St John's groups meet on a regular basis including the Ministry to the Deaf, an Alzheimer support singing group, Alcoholics Anonymous and community groups of a few people among others. A weekly children’s theatre group has also chosen St John’s as its base.
17. Messy Church continues to be a highly successful new programme as a new expression of ‘church’ and the regular programme of events has attracted a large number of members from both within our existing congregation and from the wider community. We have continued this year with ‘Messy Church on the Go’ where our team has been part of a number of events in the town centre and offered a new type of Messy Church to a much wider number of people.
18. In May we organised and hosted a 24-hour Music Marathon, involving our own musicians, members of our wider parish community, and those with little or no previous church connection.

Financial review

Our principal sources of income are as follows:

1. Weekly plated offerings
2. Standing orders
3. Annual offerings
4. Gift Aid tax reclaimed
5. Contribution from Centre Management (ie tea and coffee service) towards heating and lighting, fabric repairs, staff costs and miscellaneous costs.
6. Donations from users of the halls.

Our principle costs are as follows:

1. Giving-to-Grow contributions are paid monthly by Bankers Order.

2. Salaries paid monthly.
3. Building maintenance as required.
4. Utilities, cleaning and other operational costs.

Total income for 2025 (£150,594) compared with 2024 (£191,251) showed a significant reduction (£40,657), but this is largely due to a major legacy in 2024. The difference in legacy giving between the years is £50,978, so overall normal income is holding steady. Income from halls has increased by £10,727 year-on-year (+68%). Total expenditure for 2025 (£175,600) compared with 2024 (£156,968); an increase of £18,632; largely driven by increased 'Giving to Grow' contributions, increased operating costs and increases to staff salaries. Caretaking and cleaning costs also represent a significant item of expenditure (£19,229) but are a key part of the 7-days-a-week operation of our church and centre.

Reserves Policy

It is the Trustees' policy to hold adequate funds (a minimum of £18,000) for fabric repair and maintenance purposes in the Fabric Fund and to ensure sufficient funds are available in the unrestricted general fund on an ongoing basis to meet its financial commitments.

The manse is owned by the church which is valued at approximately £332,662 and is for the sole use of the Minister. The centre management fund has a credit balance of £24,151 and whilst the fund makes a contribution to the church towards heating, lighting, staff costs and fabric, a reserve is held to cover the cost of maintenance of items specific to the centre.

As at 31st December 2025 there were unrestricted general funds of £133,583 (2024: £160,990). The church holds restricted funds which have been provided for the purposes specified in Note 16.

Risk Register

The following risk register has been constructed based on analysis of the key risks that require to be managed by the Trustees to allow the proactive management of risk. The analysis is specific to our situation and operations. The analysis has used a standard risk hierarchy process of avoid, reduce, mitigate and manage.

Risk Identifier	Risk Description	Likelihood (1 low, 5 high)	Impact (1 low, 5 high)	Management Strategy
Future of St John's	Impacts of Presbytery Mission Plan Act	5	5	Seek to maximise current and future missional activities. Move into delivery phase of work.
Buildings	Fire, or similar incident renders the church unusable for an extended period.	1	5	Fire alarm system maintained. Control of ignition sources. Potential to use halls/share services with other churches.
Absence	A long-term or permanent absence of the Minister	3	4	Work with Minister to manage workload. Prepare for new Local Church Review.
Illness	Illness of one or more people resulting from contaminated food/facilities in the Church Centre	2	3	Continue to implement food safety, hygiene and cleaning routines. Ensure volunteer awareness and implementation of these processes.
Finance	Significant reduction in giving to support the work of the church and/or income from third parties	4	5	Pursue alternative sources of funding for both capital and revenue. Establish new marketing model for the digitally enabled sanctuary space. Implement new model for café.

Public injury	Injury to persons resulting from buildings material failure, collapse, electrocution or similar event.	1	5	Continue to proactively maintain the building fabric. Implement future maintenance plan resulting from recent major works.

Structure, governance and management

Governing Document

The Church was administered in accordance with the terms of the Church of Scotland Unitary Constitution on 01/01/2015

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 which is chaired by the minister meets a minimum of five times a year is the ruling body and is specifically responsible for spiritual affairs within the church. Certain responsibilities are delegated to Office Bearers, standing committees and ad-hoc committees as appropriate.

Plans for the future

The Presbytery Mission Plan Act has been a major focus of activity for the governance and management functions of the Trustees. There has been a significant requirement for analysis, data input, discussion and dissemination of information. In addition, the Trustees have invested significant effort into communicating the potential impacts of these changes with our wider membership. The process is now largely complete has resulted in various iterations of potential future scenarios as the church nationally seeks to manage (a) the impact of future reduction in number of ministers, and (b) the overprovision of capacity across the church estate. Our set plan involves creating a strategic relationship with Lanark Greyfriars church to explore and develop joint initiatives in digital church, while continuing with our respective initiatives in our local geographic communities.

Stewardship

Our last major stewardship campaign was in 2014 relating to major refurbishment of our buildings and subsidiary works (completed in 2015). We have reinstated our ‘Gift Day’ initiative to provide a targeted means of raising additional strategic funds for the church.

Reference and administrative details

Registered charity name	Hamilton St John's Parish Church of Scotland
Charity registration number	SC008779
Congregation reference number	171120
Contact address	Andy Purdon St John’s Church 10 Duke Street Hamilton ML3 7DT

The trustees
The trustees who served the church during the period were as follows:

Kirk Session members:
Rev J C Hood (Moderator), Mr G Dodds (Session Clerk), Mrs A Auld, Miss L Auld, Mr D Austin, Mrs M Baird (part), Mrs A Bibby (part), Miss M Clelland (part), Mr D Craw (part), Mr P G Flarry, Mrs A Gillespie, Mrs E Gordon, Mrs M Graham, Mrs A Grant, Mr D Hart, Mrs D Hart, Mr H Henderson (part), Mrs H Hunter, Mrs M Ireland, Mr R Jackson (part), Mrs H Lees, Mrs K Limond, Mr I MacGregor (part), Mr C MacLeod, Mr A Magowan, Mrs C Martyn, Mrs C McArthur, Mr J McIntyre (part), Mrs E McKinney (part), Mr A McLean (part), Mrs A McLuckie, Mrs E Muir, Mr W Murray, Mr G Rankin, Mrs M Soutter, Mr P E Soutter, Mrs S Thomson, Mrs J Turner (part), Mr J Weir.

As part of the changes during the year to Charity Trustees, a number of trustees stood down from their position: Mrs M Baird, Mrs A Bibby, Miss M Clelland, Mr D Craw, Mr H Henderson, Mr R Jackson, Mr I MacGregor, Mr J McIntyre, Mrs E McKinney, Mr A McLean and Mrs J Turner.

We recognise and record the status of 'Elder Emeritus' on the following: Mrs M Baird, Mrs A Bibby, Miss M Clelland, Mr R Jackson, Mr I MacGregor, Mr J McIntyre, Mrs E McKinney and Mrs J Turner.

Mr C MacLeod is married to Mrs A MacLeod who received salaried payment from the church in the role of Music Director.

Principal Office-bearers

Minister:	Rev J C Hood, MA BD
Session Clerk:	Mr G Dodds
Church Treasurer:	Mr A Purdon

Independent examiner
Mr Andrew Wilson BA CA
Nelson Gilmour Smith
Chartered Accountants
47 Cadzow Street
Hamilton
ML3 6ED

Trustees' responsibilities in relation to the financial statements
Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the trustees

G K Dodds

Graeme Dodds (May 18, 2026, 10:41am)

G Dodds
Session Clerk

27th March 2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST JOHN'S CHURCH HAMILTON

YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the church for the year ended 31 December 2025 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner
The church's trustees is 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 church's trustees consider that the audit requirements of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does 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.

Basis of independent examiner's statement
My examination is carried out in accordance with the Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the church 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 other than that discussed below

(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 8 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.

The matter that has come to my attention relates to the accounting treatment of renovation work undertaken on the Church Sanctuary and Centre. Additions and improvements made to the Church and halls are treated by the Church of Scotland General Trustees as donated assets. Therefore such expenditure incurred by the charity is charged as resources expended in the statement of financial activities in the period in which the liability arises notwithstanding the fact that such expenditure may be regarded as capital.

Andrew Wilson (May 18, 2026, 12:47pm)

Mr Andrew B Wilson BA CA
Nelson Gilmour Smith
Chartered Accountants
Independent examiner

47 Cadzow Street
Hamilton
ML3 6ED

23rd March 2026

ST JOHN'S CHURCH HAMILTON

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total Funds 2024 £
Incoming and endowments from:									
Donations and legacies	2	110,631	–	–	110,631	160,605	–	–	160,605
Charitable activities	3	35,798	–	–	35,798	26,144	–	–	26,144
Investments	4	3,987	–	178	4,165	4,324	–	178	4,502
Other		–	–	–	–	–	–	–	–
Total income		150,416	–	178	150,594	191,073	–	178	191,251
Expenditure on:	5								
Raising funds		–	–	–	–	–	–	–	–
Charitable activities		(175,600)	–	–	(175,600)	(156,968)	–	–	(156,968)
Other		–	–	–	–	–	–	–	–
Total expenditure		(175,600)	–	–	(175,600)	(156,968)	–	–	(156,968)
Net income /(expenditure) before gains and losses on investments		(25,184)	–	178	(25,006)	34,105	–	178	34,283
Net gains / (losses) on investments		1,320	–	98	1,418	400	–	30	430
Net income/(expenditure)		(23,864)	–	276	(23,588)	34,505	–	208	34,713
Transfers between Funds	6	–	–	–	–	–	–	–	
Net movement in funds		(23,864)	–	276	(23,588)	34,505	–	208	34,713
Reconciliation of funds									
Total funds brought forward		539,901	4,518	9,055	553,474	505,396	4,518	8,847	518,761
Total funds carried forward		516,037	4,518	9,331	529,886	539,901	4,518	9,055	553,474

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.
All of the above amounts relate to continuing activities.

The notes on pages 10 to 19 form part of these financial statements.

ST JOHN'S CHURCH HAMILTON

BALANCE SHEET

31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets						
Tangible assets	8	332,662	–	–	332,662	332,662
Investments	9	45,560	–	3,383	48,943	47,525
		378,222	–	3,383	381,605	380,187
Current assets						
Stocks	10	100	–	–	100	100
Debtors	11	4,930	–	–	4,930	5,048
Investments	12	5,603	–	–	5,603	5,365
Cash at bank and in hand		128,942	4,518	5,948	139,408	164,034
		139,575	4,518	5,948	150,041	174,547
Creditors: Amounts falling due within one year	13	(1,760)	–	–	(1,760)	(1,260)
Net current assets		137,815	4,518	5,948	148,281	173,287
Net assets		516,037	4,518	9,331	529,886	553,474
The funds of the charity	16					
Endowment funds		–	–	9,331	9,331	9,055
Restricted income funds		–	4,518	–	4,518	4,518
Unrestricted income funds		516,037	–	–	516,037	539,901
Total charity funds		516,037	4,518	9,331	529,886	553,474

These financial statements were approved and signed by the Kirk Session on 27 March 2025 and signed on their behalf by:

A. Purdon
Andrew Purdon (May 18, 2026, 1:48pm)
A Purdon
Treasurer

G K Dodds
Graeme Dodds (May 18, 2026, 10:41am)
G Dodds
Session Clerk

The notes on pages 10 to 19 form part of these financial statements.

1. 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 accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and 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 Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Funds

Funds are classified as either restricted 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 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 there from 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.

Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Donated services and 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 economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation 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 have been 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.

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 by the Bank.

1. Accounting policies *(continued)*

Resources Expended

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

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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, together with the Church Manse which is owned by the charity, is charged as resources expended in the statement of financial activities in the period in which the liability arises.

Additions and improvements made to the Church and halls are treated by the Church of Scotland General Trustees as donated assets. Therefore such expenditure incurred is also 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.

All fixed assets are initially recorded at cost. 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 useful lives:

Heritable Property		
Manse	-	Nil

The very long expected life and high residual value of the Manse means that depreciation is not material and is, therefore, not provided.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Heritage assets

The charity holds heritage assets, which are tangible fixed assets of historical, artistic or scientific importance that are held to advance preservation and conservation objectives of the charity. Newly purchased heritage assets are capitalised and included at cost including any incidental expenses of acquisition.

Where heritage assets were acquired in past accounting periods and not capitalised, it can be difficult or costly to attribute a cost or value to them. In such cases, these assets are excluded from the balance sheet if reliable cost information is not available and conventional valuation approaches lack sufficient reliability or significant costs are involved in the reconstruction or analysis of past accounting records or in valuation, which are onerous compared with the additional benefit derived by users of the accounts in assessing the trustees' stewardship of the assets.

The very long expected lives of heritage assets, due to their nature, value and need to be protected and preserved means that depreciation is not material and is, therefore, not provided.

1. Accounting policies *(continued)*

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses 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 end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

St John's 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 include irrecoverable input VAT.

2. Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Donations						
Offerings	**90,025**	**–**	**90,025**	88,155	–	88,155
Tax recovered on Gift Aid	**19,996**	**–**	**19,996**	18,953	–	18,953
Other donations	**610**	**–**	**610**	2,519	–	2,519
Legacies						
Legacies	**–**	**–**	**–**	50,978	–	50,978
Grants receivable						
Other grants	**–**	**–**	**–**	–	–	–
	110,631	**–**	**110,631**	160,605	–	160,605

Income from donations and legacies was £110,631 (2024 £160,605) all of which was unrestricted.

3. Incoming from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Weddings & funerals	**500**	**–**	**500**	900	–	900
Centre Management income	**3,499**	**–**	**3,499**	6,687	–	6,687
Contributions to Church organisations	**4,397**	**–**	**4,397**	2,535	–	2,535
Contributions from Outside organisations	**26,447**	**–**	**26,447**	15,720	–	15,720
Other income	**955**	**–**	**955**	302	–	302
	35,798	**–**	**35,798**	26,144	–	26,144

Income from charitable activities was £35,798 (2024 £26,144) all of which was unrestricted.

4. Investment income

	Unrestricted5 Funds 2024 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £
Dividends received	**2,400**	**–**	**178**	**2,578**
Bank interest receivable	**1,587**	**–**	**–**	**1,587**
	3,987	**–**	**178**	**4,165**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £
Dividends received	2,400	–	178	2,578
Bank interest receivable	1,924	–	–	1,924
	4,324	–	178	4,502

Total investment income was £4,165 (2024 £4,502) of which 3,749 was unrestricted (2024 £4,324) £nil was restricted (2024 £nil) and £178 was endowment (2024 £178).

5. Analysis of expenditure

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Raising funds				
Offering envelopes	**–**	**–**	–	–
Charitable activities				
Ministries expenses	**71,523**	**71,523**	66,960	66,960
Pulpit supply	**703**	**703**	–	–
Other salary costs	**31,001**	**31,001**	27,591	27,591
Council tax	**4,052**	**4,052**	2,588	2,588
Light & heat	**8,693**	**8,693**	4,568	4,568
Repairs & maintenance	**12,184**	**12,184**	10,388	10,388
Insurance	**4,651**	**4,651**	4,090	4,090
Caretaking & cleaning costs	**19,229**	**19,229**	18,287	18,287
Telephone	**1,723**	**1,723**	1,354	1,354
Other office costs	**2,088**	**2,088**	2,728	2,728
Hyzone youth project	**4,000**	**4,000**	3,000	3,000
Designated organisations costs	**4,853**	**4,853**	2,536	2,536
Other costs	**5,620**	**5,620**	7,604	7,604
Accountancy fees	**4,020**	**4,020**	4,014	4,014
Independent examiner's fee	**1,260**	**1,260**	1,260	1,260
	175,600	**175,600**	156,968	156,968
Total	**175,600**	**175,600**	156,968	156,968

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Expenditure on charitable activities was £175,600 (2024 £156,968) all of which was unrestricted.

6. Fund transfers

There were no transfers between funds during the year.

7. Staff costs and emoluments

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	**31,001**	27,591
Social security costs	**–**	–
	31,001	27,591

Particulars of employees:
The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2025	2024
	No	No
Administration	**1**	1
Music staff	**1**	1
Facilities coordinator	**1**	1
	3	3

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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.

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

8. Tangible fixed assets

	Buildings £
Cost	
At 1 January 2025	**332,662**
Disposals	
At 31 December 2025	**332,662**
Depreciation	
At 1 January 2025	**–**
On disposals	**–**
At 31 December 2025	**–**
Net book value	
At 31 December 2025	**332,662**
At 31 December 2024	332,662

9. Investments

Movement in market value

	2025 £	2024 £
Market value at 1 January 2025	**47,525**	47,095
Disposals at opening book value	**–**	–
Net (losses)/gains on revaluations in the year ended 31/12/2025	**1,418**	430
Market value at 31 December 2025	**48,943**	47,525
Historical cost at 31 December 2025	**44,177**	44,177

Analysis of investments at 31 December 2024 between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Total Funds 2024 £
The Church of Scotland Investors Trust – Income Fund	**45,560**	**–**	**3,383**	**48,943**	47,525

10. Stocks

	2025 £	2024 £
Stock	**100**	**100**

11. Debtors

	2025 £	2024 £
Income tax recoverable	**4,930**	5,048
Other debtors	**–**	–
	4,930	5,048

12. Investments

	2025	2024
	£	£
Church of Scotland Deposit Fund	**5,603**	5,365

13. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals	**1,260**	1,260
Other creditors	**500**	–
	1,760	1,260

14. Volunteers

In common with all congregations 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 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. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted Income Funds:				
St John's Youth Trust (Barbara Forsyth Memorial)	–	–	4,518	4,518
	–	–	4,518	4,518
Endowment Funds:				
Dr J Livingston Loudon Bequest	–	114	1,209	1,323
Benevolent Fund	–	3,269	4,739	8,008
	–	3,383	5,948	9,331
Unrestricted Income Funds:				
Designated Funds	332,662	–	49,762	382,424
General Funds	–	45,560	88,053	133,613
	332,662	45,560	137,815	516,037
Total Funds	332,662	48,943	148,281	529,886

16. Movement in Funds

	Balance at 1 January 2025 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Balance at 31 December 2025 £
Endowments funds						
Dr J Livingston Loudon Bequest	1,314	6	-	–	3	1,323
Benevolent Fund	7,741	172	–	–	95	8,008
	9,055	178	–	–	98	9,331
Restricted funds						
St John's Youth Trust (Barbara Forsyth Memorial)	4,518	–	–	–	–	4,518
	4,518	–	–	-	–	4,518
Unrestricted funds						
Fabric Fund	18,267	–	–	–	–	18,267
Centre Management Fund	20,152	3,999	–	–	–	24,151
Path of Renewal	1,582	–	–	–	–	1,582
Guild	142	2,084	(1,972)	–	–	254
Friendly Hour	3,464	1,414	(1,630)	–	–	3,248
Book Corner	1,795	899	(1,251)	–	–	1,443
Property Fund	332,662	–	–	–	–	332,662
St John's Singers	847	–	–	–	–	847
General Funds	160,990	142,020	(170,747)	–	1,320	133,583
	539,901	150,416	(175,600)	–	1,320	516,037
Total funds	553,474	150,594	(175,600)	–	1,418	529,886

16. Movement in Funds cont'd

	Balance at 1 January 2024 £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Balance at 31 December 2024 £
Endowments funds						
Dr J Livingston Loudon Bequest	1,307	6	-	–	1	1,314
Benevolent Fund	7,540	172	–	–	29	7,741
	8,847	178	–	–	30	9,055
Restricted funds						
St John's Youth Trust (Barbara Forsyth Memorial)	4,518	–	–	–	–	4,518
	4,518	–	–	-	–	4,518
Unrestricted funds						
Fabric Fund	18,267	–	–	–	–	18,267
Centre Management Fund	13,466	6,686	–	–	–	20,152
Path of Renewal	1,582	–	–	–	–	1,582
Guild	282	1,670	(1,810)	–	–	142
Friendly Hour	3,464	–	–	–	–	3,464
Book Corner	1,655	865	(725)	–	–	1,795
Property Fund	332,662	–	–	–	–	332,662
St John's Singers	847	–	–	–	–	847
General Funds	133,171	181,852	(154,433)	–	400	160,990
	505,396	191,073	(156,968)	–	400	539,901
Total funds	518,761	191,251	(156,968)	–	430	553,474

Purposes of Endowment Funds
Income from the Dr Livingston Loudon Bequest towards prize for Dux at Hamilton Grammar and for upkeep of gravestone.

Income from the Benevolent Fund towards help for needy.

Purposes of Restricted Funds

Barbara Forsyth Youth Trust
The Barbara Forsyth Youth Trust can be used for any suitable project identified by the church.

Purposes of Designated Funds
Designated Centre Management Fund
To provide a tea and coffee service thereby encouraging outreach and fellowship within the local community.

Designated Fabric Fund
The Trustees have set aside funds for the maintenance of church property.

Path of Renewal
This is a fund to help defray the costs incurred by reason of the church's involvement in the Path of Renewal project.

Guild Fund
This fund is a fund to encourage fellowship within the church. Surplus funds are disbursed to local charities.

Friendly Hour Fund
This is a fund to encourage fellowship to church members and non church members alike.

Book Corner
This is a fund to encourage reading and learning about Christianity for both young and old within the community.

St John's Singers
This group was formed for ladies who enjoy singing. They have concerts throughout the year raising money for charity.

Property Fund
This is a fund equivalent to the book value of the Manse

17. Related party transactions

During the year the Minister was paid £960 travelling expenses, contributions to post, phone and broadband and her council tax was paid amounting to £2,758.

During the year a total of £19,450 was donated to the congregation by trustees.

No other 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.

18. Collections for third parties

In 2025 St John's provided financial support on a direct membership giving basis to various charities, which included Place of Restoration, WaterAid UK, Combat Stress, Scottish Women's Aid and Messy Church.

	2025	2024
	£	£
Hyzone Youth Project	**-**	500
Place of Restoration	**783**	650
WaterAid UK	**780**	614
Hamilton Churches Drop in Centre	**-**	778
Combat Stress	**441**	452
Scottish Women's Aid	**1,500**	-
Messy Church	**436**	-
	3,940	2,994

Signable

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Parties involved with this document

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Mon, 18th May 2026 13:48:20 BST	Andrew Purdon - Signer (817adb4dd8986a1d7d107907cf76af31)

Audit history log

Date	Action
Tue, 5th May 2026 14:41:46 BST	Envelope generated by Nicola Smith (194.74.180.98)
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Wed, 6th May 2026 14:52:01 BST	Graeme Dodds viewed the envelope (62.56.68.44)
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Mon, 18th May 2026 13:48:20 BST	Signed document confirmation emailed to andrewbwilson@ngs-ca.co.uk (194.74.180.98)
Mon, 18th May 2026 13:48:20 BST	Signed document confirmation emailed to andypurdon@hrservicesscotland.co.uk (194.74.180.98)
Mon, 18th May 2026 13:48:20 BST	Signed document confirmation emails have been sent to all parties. Document URL: https://api.signable.app/shareable/envelope?t=e69135c5-913e-427b-92fa-bbd61575e98d (194.74.180.98)