

The Church of Scotland

Gladsmuir Parish Church

Statement of Receipt and Payment Accounts

31 December 2025



Congregation No. 030202

Charity No. SC005996



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Reference and Administrative Information

Charity Name: Gladsmuir Parish Church

Charity Registration Number: SC005996

Congregation Reference No: 30202

Contact Address: Mr Peter Strachan
30 Somnerfield Crescent
Haddington
East Lothian EH41 3RP

Trustees at the year end:-

KIRK SESSION: Rev. Dr. R Hill, Mrs M Aitken, Mrs E Galt, Mr C Davidson, Mr P Strachan, Mr J Coupland,
Mrs S Steven, Mr I Gray (resigned 16.07.2025), Mrs G Gray (resigned 16.07.2025), Mr J Robertson (deceased
21.03.2025), Mrs L Tough, Mr W Thompson, Mrs Z Shand (Appointed 21.01.2025) and Mr J Shand (21.01.2025).

CONGREGATIONAL BOARD: Mrs M Coupland and Mrs C Johnson (resigned 19.08.2025).

Principal Office-bearers

Minister: Rev Dr R Hill
Session Clerk: Mrs M Aitken
Church Treasurer: Mr P Strachan

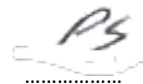
Independent Examiner

Louise Presslie, CA
Whitelaw Wells Chartered Accountants
9 Ainslie Place
Edinburgh
EH3 6AT

Bankers

Royal Bank of Scotland,
Haddington Branch
32 Court Street
HADDINGTON
EH41 3NS

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Trustees' Annual Report
Year ended at 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets a minimum of four times in a year. All finance and property matters are considered by the full Board with working groups formed as required.

The Kirk Session is responsible for spiritual affairs within the church and meets a minimum of six times a year.

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.

To fulfil these objectives Gladsmuir Parish Church holds regular Sunday worship services as well as several special services throughout the year.

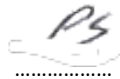
In addition, the Church is deeply involved in village life in both Gladsmuir and Macmerry, with strong connections to the people of our sister congregation in Longniddry.

Achievements and Performance

Gladsmuir Church continued with weekly Sunday morning services at 11am and several special services during the British Summertime months of April to September. The church also held additional acts of worship specific to Good Friday, and Christmas Eve. Summer services took as their theme reflections upon BBC Radio 4 "Thought for the Day" broadcasts. Our Advent and Christmas services for 2025 were, as in the previous two years, based on stories inspired by postage stamps.

We continue to produce our four-page worship supplement, The Sunday Focus, each week – a written summary of the latest service. This is issued to more than 30 people, not all of whom are members of Gladsmuir Church. We are blessed with both a Minister and a Lay Pastor and also a dedicated Worship Team, all shared with Longniddry Church, so many different voices contribute to our services during the year.

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Trustees' Annual Report (cont.)
Year ended at 31 December 2025

Achievements and Performance (continued)

Along with our friends in Longniddry, we print and distribute Easter and Christmas cards to every home in the village, alerting the local community to the services being held.

Our Remembrance Sunday service is important in the village, featuring in November 2025 the greatly appreciated piping skills of Oliver Kemp a third year student from the Preston Lodge High School Pipe Band. A few weeks later the Church was decorated for Christmas and so we held a festive coffee morning with stalls and live music – the second of its kind. Many of our neighbours (plus visitors from Longniddry and other villages and towns) came along to enjoy fellowship at which the true message of Christmas was passed on to young and old alike.

As ever the congregation responded magnificently to several campaigns we ran during the year to help others. First was our Lent “Jars of Grace” appeal which, together with Longniddry Church, raised £253 for a water project in rural Rwanda, delivered by the British charity Christian Engineers in Development. Around the same time, our Easter Fayre raised £900 for Richmond’s Hope.

In autumn we contributed many filled shoeboxes of goods plus some monetary donations for the Blythswood charity to send to South East European countries such as Romania and Albania.

We donated children’s books to HomeStart for infants and their parents, fostering the encouragement of family reading.

Our Christmas Fayre raised £1,250 for Bethany Christian Trust in their work with homeless people in Scotland.

And lastly our collections over Christmas services raised £430, shared equally between CrossReach and Christian Aid.

Gladsmuir Church also supports Christian Aid through its annual “Sing at 6.30” services which go from strength to strength. They involve our church organ, our theatre organ and our piano, along with guest musicians and singers. Over six services in 2025 the congregation (plus many visitors) enjoyed worshipping God in different styles and approaches, while raising £1,379 for Christian Aid.

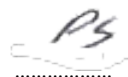
In terms of welcome and hospitality, our after-worship time of fellowship is a very special innovation, offering a meeting place for friends old and new to chat over tea and coffee, biscuits and baking. This has added much to the community emphasis which Gladsmuir so excellently embodies in its life and witness.

We have been working as a rapidly evolving “parish grouping” with our sister Church, Longniddry, and our neighbouring church of Cockenzie and Port Seton on missional outreach to the new town being built at Blindwells. We have delivered Easter and Christmas cards to every household and are planning to deepen this relationship with our new neighbours.

Our significant support for the young is the work that our Minister does with our local primary and secondary schools across both Gladsmuir and Longniddry, where he is chaplain (Macmerry Primary School, Longniddry Primary School and Preston Lodge High School). With the opening of Blindwells Primary School in August 2025, our minister started working with the classes and their teachers, with many of our members attending a Christmas assembly at the close of first term.

In terms of congregational membership, figures have stayed at the 2024 level of 127.

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Trustees' Annual Report
Year ended at 31 December 2025 (cont)

Financial Review

The main sources of unrestricted income are derived from Weekly offerings and Gift Aid. There are only two unrestricted funds in operation; these being the general fund and a designated fabric fund for the maintenance of Church Property.

The Accounts evidence an excess payments over receipts of £3,929. The congregation enjoyed investment income of £2,648 which is the realisation of the strategy to place funds in the Church of Scotland Income Fund to provide an income in future years to help offset the increasing operating costs of Gladsmuir Parish Church.

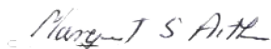
Reserves Policy

It is the Trustees' policy to hold reserves of approximately twelve months expenditure plus the designated fabric fund. At the year end the Church held unrestricted funds of £72,225, a decrease of approximately £3,000 on the position at the end of 2024. This amount of reserves is to cover the contingency allowance in the general fund plus maintaining the fabric fund to cover potential repairs and improvements to our category B listed building.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and
signed on their behalf,



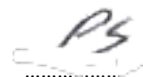
Mrs M Aitken

Session Clerk

Date

09-Mar-26

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Independent Examiner's Report to the Trustees of Gladsmuir Parish Church

I report on the accounts of the charity for the year ended 31/12/2025 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion 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:
 - a) To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:

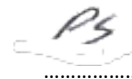


Date

09-Mar-26

Louise Presslie CA, Whitelaw Wells, 9 Ainslie Place, Edinburgh

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Gladsmuir Parish Church
Receipts and Payments Accounts
Year Ended 31 December 2025

RECEIPTS	Notes	Unrestricted Funds 2025	Restricted Funds 2025	2025	2024
Donations	3	£18,740	£0	£18,740	£24,989
Legacies		£0	£0	£0	£0
Activities for generating funds		£0	£0	£0	£0
Investment income		£2,648	£0	£2,648	£2,735
		<u>£21,388</u>	<u>£0</u>	<u>£21,388</u>	<u>£27,724</u>
Weddings/funeral donations		£100	£0	£100	£550
Receipts from General Trustees of CoS		£15,854	£0	£15,854	£19,437
Sale of investments		£0	£0	£0	£0
Other receipts		£285	£0	£285	£6,094
Transfer of funds from Church of Scotland Investment Trust		£0	£0	£0	£0
<u>Total Receipts</u>		<u>£37,627</u>	<u>£0</u>	<u>£37,627</u>	<u>£53,805</u>
PAYMENTS					
Costs of generating funds		£140	£0	£140	£163
Charitable activities	4	£39,976	£0	£39,976	£45,828
Governance costs		£1,440	£0	£1,440	£1,200
<u>Total Payments</u>		<u>£41,556</u>	<u>£0</u>	<u>£41,556</u>	<u>£47,191</u>
Excess of receipts over payments for the year before transfers		<u><u>-£3,929</u></u>	<u><u>£0</u></u>	<u><u>-£3,929</u></u>	<u><u>£6,614</u></u>

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**Gladsmuir Parish Church
Statement of Balances
At 31 December 2025**

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Bank and Deposit Balances				
Balances brought forward	£24,060	£0	£24,060	£17,446
Movement in year				
Excess of Receipts over Payments	-£3,929	£0	-£3,929	£6,614
Bank and Deposit balances carried forward	<u>£20,131</u>	<u>£0</u>	<u>£20,131</u>	<u>£24,060</u>
Investments at Market Value with CoS				
Fabric and General Fund	£11,306	£0	£11,306	£11,306
Growth Fund	£0	£0	£0	£0
Income Fund (3,581 units, cost £39,865)	£40,788	£0	£40,788	£39,606
	<u>£72,225</u>	<u>£0</u>	<u>£72,225</u>	<u>£74,972</u>
Liabilities				
Independent examiners fee			<u>£1,560</u>	<u>£1,440</u>

The accounts were approved by the Kirk Session and Congregational Board on

09-Mar-26

For and on behalf of the Kirk Session and Congregational Board

Mrs M Aitken

Mrs M Aitken

Session Clerk

Mr P Strachan

Peter Strachan

Treasurer

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Gladsmuir Parish Church
Notes to the Accounts

Note 1. Trustee Remuneration and Related Party Transactions

Our Church Organists, who are both Elders, Mr John Coupland and Mr Charlie Davidson received payments of £1,380 and £2,040 respectively, for their services of playing the organ at Church.

Note 2. Movement in Funds

	As at 1 January 2025	Receipts	Payments	Investment Gain	As at 31 December 2025
Unrestricted Funds					
General Fund	£46,162	£37,627	£41,556	£1,182	£43,415
Designated fabric fund	£28,810				£28,810
Total	£74,972	£37,627	£41,556	£1,182	£72,225
Restricted Funds	£0	£0	£0	£0	£0
Endowment Funds	£0	£0	£0	£0	£0
Total Funds	£74,972	£37,627	£41,556	£1,182	£72,225

Purposes of Designated Funds

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

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Gladsmuir Parish Church
Notes to the Accounts

Note 3 - Analysis of Donations	Unrestricted Funds 2025	Restricted Funds 2025	2025	2024
FWO Scheme (non Gift Aid)	£0	£0	£0	£0
Gift Aid Offerings and Donations	£0	£0	£0	£0
Communion envelopes	£9,729	£0	£9,729	£10,148
Ordinary offerings (Open Plate)	£2,762	£0	£2,762	£2,476
Friends of GPC Fundraising	£0	£0	£0	£0
HMRC Gift Aid on Donations	£3,393	£0	£3,393	£9,302
Other donations (Inc. bequests)	£2,856	£0	£2,856	£3,063
	<u>£18,740</u>	<u>£0</u>	<u>£18,740</u>	<u>£24,989</u>

Note 4 - Analysis of Payments	Unrestricted Funds 2025	Restricted Funds 2025	2025	2024
Costs of generating funds				
Offering envelopes	£140	£0	£140	£163
Charitable activities				
Ministries and Mission Note 5	£15,439	£0	£15,439	£15,127
Presbytery dues	£368	£0	£368	£529
Minister's travel and expenses	£144	£0	£144	£288
Electricity	£702	£0	£702	£2,418
Cleaner's salary	£1,012	£0	£1,012	£850
ELC Groundcare	£0	£0	£0	£0
Fabric repairs & maintenance	£9,025	£0	£9,025	£8,107
Heating (Inc. servicing)	£2,006	£0	£2,006	£4,796
Insurance	£3,011	£0	£3,011	£2,847
Manse Costs	£3,357	£0	£3,357	£2,149
Strathalmond Road Costs	£0	£0	£0	£0
Messy Church	£0	£0	£0	£0
Organist salary	£3,420	£0	£3,420	£2,630
Organ Tuning	£1,110	£0	£1,110	£0
Printing, stationery & postage	£0	£0	£0	£0
Pulpit supply	£0	£0	£0	£0
Other expenses	£382	£0	£382	£6,087
Donations to other charities	£0	£0	£0	£0
	<u>£39,976</u>	<u>£0</u>	<u>£39,976</u>	<u>£45,828</u>
Governance costs				
Independent examiner's fees	£1,440	£0	£1,440	£1,200
TOTAL	<u><u>£41,556</u></u>	<u><u>£0</u></u>	<u><u>£41,556</u></u>	<u><u>£47,191</u></u>

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Gladsmuir Parish Church
Notes to the Accounts

Note 5 - Minister's Stipend

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, pensions 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.

Note 6 - Collections for Third Parties

	2025	2024
Poppy Scotland	£0	£55
Bethany Christian Trust	£1,250	£352
Christian Engineers in Development	£253	£0
Richmond's Hope	£900	£0
Winter Coat Appeal	£0	£0
Christian Aid	£1,379	£1,359
Kalimpong	£0	£333
Christmas Food Appeal	£0	£40
Roots & Fruit	£0	£1,120
Total	<u>£3,782</u>	<u>£3,259</u>

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APPENDIX

Funds Held on behalf of the Congregation of Gladsmuir Parish Church by the Church of Scotland General Trustees

<u>Consolidated Fabric Fund Capital Account No.55</u>	2025	2024
CoS Certificate of Balance Reference No. 550302022		
Credit balances held at 31 December at cost	£0	£0
Market Value of credit balances held at 31 December	£0	£0

<u>Consolidated Fabric Fund Revenue Account No.50</u>	2025	2024
Credit balances held at 31 December	£18,113	£13,913

<u>Consolidated Fabric Fund Capital Account No.56</u>	2025	2024
CoS Certificate of Balance Reference No. 660302026/7		
Credit balances held at 31 December at cost	£51,888	£58,968
Market Value of credit balances held at 31 December	£52,179	£57,572
Credit balances held at 31 December	£0	£0

Total Market Value of Consolidated Fabric Funds 50, 55 and 56	2025	2024
	£70,292	£71,485

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