

HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	As listed on Trustees Report	
Charity number (Scotland)	SC010614	
Congregation number	030206	
Independent examiner	David Renton BA FCCA Greaves West & Ayre 8 St. Ann's Place EH41 4BS Haddington East Lothian	
Principal office-bearers	Interim Moderator:	Reverend Elisabeth Spence
	Session Clerk:	Rae Goode
	Treasurer:	David Williams

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
CONTENTS**

	Page
Trustees' report	1 - 7
Statement of Trustees' responsibilities	8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 24

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Unitary Deed of Constitution and 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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 trustees have paid due regard to guidance issued by The Office of the Scottish Charity Regulator in deciding what activities the Charity should undertake.

Achievements and performance

2025 was a year of change for St Mary's. On 2nd March 2025, as the union with our friends at Haddington West approached, the congregation voted on the draft Basis of Union. This was formally adopted at the Service of Union in October 2025.

We looked forward to the next stage in the life of our church after the Union. The two churches united to become Haddington Parish at St Mary's Kirk on 19th October 2025. The service of union was led by Helen Howden, Moderator of Lothian Presbytery 2025-2026. Five members of West Church Kirk Session joined the new Kirk Session of Haddington Parish in October 2025.

We sadly said farewell to Rev Alison McDonald when she demitted in April 2025. She supported and encouraged the Christian mission of the church for six years, including during and after the pandemic.

During the vacancy period, the congregation has been ably supported by our Locum, Rev Kristina Herbold Ross, who has led us in weekly worship and taken responsibility for pastoral care, funerals and christenings in the parish.

Our Interim Moderator, Rev Elisabeth Spence, has guided us through the process of calling a new minister to the charge. Both have worked hard to bring together the two congregations to worship as one. The Kirk Session and Congregation are most grateful for their experience, guidance and wisdom.

The Church continues to thrive as a worshipping community of faith.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2025***

For the Glory of God and the solace of a whole community:-

Worship

We continue to offer two services each Sunday; a short informal service at 9.30 am followed by Young Church and a more traditional service at 11am. We celebrate Communion quarterly and at Easter.

Young Church for children and Youth Club for teenagers give opportunities for children and young people to learn about faith and develop their spirituality. Both have maintained and increased their numbers well. They are led by an enthusiastic and dedicated team of volunteers.

On the third Wednesday of each month, in the evening, we offer members and people in the town the opportunity for a time of quiet reflection, in the church, by candlelight. This is greatly appreciated across the community.

We have worked closely with the other churches in Haddington, namely Holy Trinity and St Mary's Roman Catholic Church sharing services over Christmas, for The World Day of Prayer, Remembrance Sunday, and during Christian Aid Week.

The main Christian Festivals of Christmas and Easter are important times in the life of our congregation, with special services for Holy Week, Easter and Christmas. St Mary's welcomed around six hundred people to worship over Christmas Eve and Christmas Day. The church was open on Christmas Eve afternoon for quiet time.

Throughout the year funeral services and weddings were held in the church. A team of volunteers is trained to carry out the practical support on Sundays, for weddings and funerals and to provide access to the building as required.

Each November the church is the focus for worship at the annual Remembrance Sunday Service, when community groups, including Guide, Scout and Boys' & Girls' Brigade groups, official representatives from the town, pupils from the Haddington schools, and church members gather to remember those who lost their lives in war and conflict.

St Mary's has one of the few towers in Scotland with a complete set of bells. The bell ringers ran a successful training programme open to anyone in the community and there is a growing cohort of new ringers. The total number of ringers is 24. The bells are rung every Sunday morning as well as on request for weddings, funerals and other community occasions. Anyone may request the bells to be rung on a Sunday morning in memory of a loved one or in celebration. This initiative is proving very popular.

The Praise Band participates in worship every Sunday at the all-age 9.30 service. The choir at 11am leads praise and supports worship, accompanied by the organ.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2025***

Congregational Life

The Kirk Session works faithfully to support the life of the church.

The attentive pastoral care team continued to keep in regular contact with members who were unwell, housebound or recently bereaved. The Flower Team also ensured that flowers were delivered to members of the congregation, in addition to providing beautiful arrangements every week in the church.

Between the services there is an opportunity for those who attend the 9.30 or 11am services to meet, talk and strengthen friendships. Our active social team serve refreshments between our services providing time to chat. The donations we receive from this go to supporting local charities.

The Circle of Friends' regular monthly afternoon tea remains popular. They also visit senior members as church friends.

The Walking Group continues to enjoy beautiful walks in and around Haddington, along with an opportunity for friendship and fellowship. The membership is from across the churches in the town.

The weekly craft group meets on Thursday mornings and enjoys friendship and craft activities. The creative results are sold at the Martinmas Fair, and in the church shop during Open Season.

The annual Martinmas Fair held in November attracted people from across the town and East Lothian. This is a valuable fund raiser to support the work of the church.

For the third year running, St Mary's was the backdrop to Haddington Camera Club's annual June exhibition.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 DECEMBER 2025***

Planning for the future

In November 2025 the first meeting was held with Kirk Session and the Advisory Panel to advise on the Parish Profile. The Nominating Committee was appointed in early 2026. In November a Vision Workshop with members of Kirk Session was led by the Interim Moderator, Elisabeth Spence to shape our Mission Statement.

Once the vacancy is filled and the new minister begins to work, and gets to know the Elders and congregation an Action Plan will be developed using the gifts and skills of the minister and members.

Charitable Engagement

The congregation continues to support charities through the Sunday Teas and collecting food for both the East Lothian Foodbank and the Lammermuir Larder. We continue our active support of Christian Aid, for which £4,190 was raised this year.

In March we hosted the Lothian Speak their Name Memorial Quilt. The quilt is made up of panels stitched by people who have lost loved ones through suicide. It carried a powerful message, raising awareness of suicide.

Music in St Mary's

Music plays an important role in our Sunday worship with the Praise Band at the 9.30 service supporting worship, and the choir enhancing worship at 11am. The organ plays a central role at the 11am service.

Throughout the year, the church is a sought-after venue for concerts and events, both amateur and professional. Thanks to the support of volunteers from the congregation, *St Mary's at 4* is an opportunity for amateur musicians to perform for free in the church. There were 20 concerts in 2025.

We continue to be a main venue for the Lammermuir Festival and this year we hosted 6 of their concerts. We also hosted concert performances by Hadley Court Singers, Garleton Singers, Haddington Community Choir and North Halifax Grammar School. We continue our fruitful collaboration with Delphian Recordings.

Visiting St Mary's

Our popular and successful Open Season welcomes visitors from across the world, running from May to September. This is made possible by a group of 40 volunteers, who are trained to welcome visitors and share information about the history of St Mary's. In 2025 we received 2,080 visitors. The annual Doors Open Day programme welcomed nearly 400 visitors.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Financial review

The accounts are presented on an accrued basis.

The main sources of income are contributions from members of the congregation by monthly standing order. Regular donations via our contactless giving card machines. Open plate collections, general donations and tax recovered from gift aid. Further income is generated through the hire of the church building, various fundraising events held during the year and interest received from investments.

The total income for 2025 amounted to £224,381 (2024: £127,700) an increase of 76% on the previous year. £55,652 of this increase is due to the Transfer of Union Balance from Haddington West. Grants totalling £27,000 were received from the Benefact Trust £3,000 and £24,000 from the General Trustees of the Church of Scotland Central Fabric Fund. The increase in offerings and gift aid reclaimed was lessened by the decrease in the use of premises. Income from the use of premises was £13.3k, a 32.4% decrease on 2024. In other areas, investment income decreased by £7 to £3,878 in 2025 and our annual Martinmas Fair and St Mary's at 4 Sunday afternoon concerts raised over £5k.

Total expenditure for 2025 amounted to £202,128 (2024: £125,018) giving a surplus of £22,253 before the gain on investments. Expenditure increased by 62%. The increase is due to increased spending on fabric repairs. Giving to Grow contribution in 2025 was £80,014 (2024: £58,093) an increase of 37.7% (please refer to note 9).

The gain on investments in 2025 was £2,215 (2024: £639). The Church of Scotland Investors Trust advised the Markets were affected by several issues, ranging from the continued conflict in Ukraine, to escalation of hostilities in the Middle East and the slow speed of reduction in interest rates.

Net assets of all funds at 31 December 2025 totalled £123,391, an increase of £24,468 on the balance at 31 December 2024.

Funds held by the Church of Scotland General Trustees in the Fabric capital account on behalf of the congregation amount to £24k, having accessed funds of £25k to assist with fabric repairs. These are the remaining funds from the sale of the original manse and the church hall.

Following the Union between Haddington West and St Mary's, the proceeds from the Haddington West Kirk sale are held in a Temporary Funds account with the Church of Scotland Trustees. The balance held at 31 December 2025 was £330,670 which has now been transferred to the Consolidated Fabric fund.

Since the year end, following preparation work, the Haddington West Manse was marketed and sold. These funds will be transferred to the Consolidated Fabric fund following the completion of the sale.

The outsourcing of the bookkeeping and payroll services to Accounting for Good is fully operational and continues to have a positive impact on the workload of the Treasurer and wider Finance team.

Reserves policy

It is the trustees' policy to hold reserves of approximately 3-4 months expenditure including designated funds. At the year end the Church held unrestricted funds of £45,005 of which £67,726 were designated.

Investment policy and performance

All investments are held with The Church of Scotland Investors Trust to produce a regular income.

Risk management

The principal risks facing the Church are an ageing Congregation and the potential costs of Fabric work. All reserves are regularly monitored by the trustees to ensure that sufficient funds are held to cover likely eventualities.

Public benefit

In considering the operations, achievements and performance and finances of the Charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

Governance, finance and property

Governance

The Church is administered in accordance with the terms of the Unitary Deed of Constitution. The Kirk Session meets 5 times a year in the church.

Finance

We employ the services of Accounting for Good, a Community Interest Company and social enterprise, to carry out much of our day- to- day bookkeeping. This is working well and has eased the pressure on our volunteer Treasurer and Finance Team.

Property

The Fabric Team continues with the task of maintaining the St Mary's building. The team is exploring ways of heating the church in a more green and sustainable way and of improving insulation. The funding and relevant permissions have been granted for the installation of solar panels on the west elevation of the church roof.

The majority of the East End windows were restored in 2025. The large east-facing window is due to be completed in quarter 1 2026. This was made possible through grant funding and a successful fundraising programme.

Approximately £15,000 was spent on the Manse, including both internal and external woodwork repairs and painting as well as electrical work to bring it up to current safety standards.

The work of the Fabric Team continues to be challenging due to the age of the church and its listed status.

Since we went into vacancy, the Manse has been repainted, and the garden is being maintained.

The Trustees

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

Members of Kirk Session

Amelia Boyd	Gordon Boyd
Stewart Carruthers	Doreen Chalmers
Rae Goode	Felicity Haire
Eleanor Hayman	Andrew Kennedy
Josephine Kennedy	Robert Lightbody
Wendy Lund	Lorna McDougal
John McMillan	Mary McMillan
Alison Meikle	Stewart Meikle
Nick Overfield	Nicola Sales
Alison Rodger	Mureen Weierter
Robert Scott	Sheila Wright
John Weierter	James Peaston
Carol Wood	Stella Ross <i>joined at Union</i>
Lorna Croally <i>joined at Union</i>	Helen Gray <i>joined at Union</i>
Douglas Armstrong <i>joined at Union</i>	Jacqueline Waugh <i>joined at Union</i>

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

The following ministers were members of the Kirk Session during the year :-

Reverend Alison McDonald January 2025 to 19 April 2025
Reverend Muriel Willoughby 20 April 2025 to 31 August 2025
Reverend David Graham 1 September 2025 to 18 October 2025
Reverend Elisabeth Spence 19 October 2025 to Present day

Recruitment and appointment of Trustees

Members of the Kirk Session are the Charity trustees and the elders of the Church. They are chosen from the members of the Church as they are considered to have the appropriate gifts and skills. The minister is a member of the Kirk Session and is elected by the congregation and inducted by Presbytery.

Organisational structure

The Kirk Session which meets five times a year is responsible for the spiritual affairs within the Church. Certain responsibilities are delegated to the appropriate teams by the Kirk Session.

Independent examiner

David Renton BA FCCA has been appointed as independent examiner for the ensuing year.

The Trustees' report was approved by the Board of Trustees.



Reverend Elisabeth Spence

Interim Moderator

Dated: 5 August 2026

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees are responsible for preparing the Trustees' Report and the accounts 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 trustees to prepare accounts 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 year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They 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.

The law applicable to charities in England and Wales 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 year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF HADDINGTON PARISH (CHURCH OF SCOTLAND)**

I report to the trustees on my examination of the financial statements of Haddington Parish (Church of Scotland) (the Charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



David Renton BA FCCA

Greaves West & Ayre
8 St. Ann's Place
EH41 4BS
Haddington
East Lothian
5 August 2026

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted funds 2025 £	Endowment funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
<u>Income and endowments from:</u>						
Donations and legacies	3	85,744	-	57,484	143,228	92,925
Incoming resources from charitable activities	4	8,307	-	-	8,307	11,175
Activities for generating funds	5	13,316	-	-	13,316	19,715
Investment income	6	3,878	-	-	3,878	3,885
Other income	7	25,013	-	30,639	55,652	-
Total income		136,258	-	88,123	224,381	127,700
<u>Expenditure on:</u>						
Charitable activities	8	145,553	-	56,575	202,128	125,018
Net gains/(losses) on investments	12	2,215	-	-	2,215	639
Net movement in funds		(7,080)	-	31,548	24,468	3,321
Fund balances at 1 January 2025		52,085	1,551	45,287	98,923	95,602
Fund balances at 31 December 2025		45,005	1,551	76,835	123,391	98,923

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
BALANCE SHEET**

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Investments	14		78,852		70,695
Current assets					
Debtors	15	5,404		4,735	
Cash at bank and in hand		51,070		34,746	
		56,474		39,481	
Creditors: amounts falling due within one year	16	(11,935)		(11,253)	
Net current assets			44,539		28,228
Total assets less current liabilities			123,391		98,923
Income funds					
Restricted funds	17		76,835		45,287
Endowment funds - designated	18		1,551		1,551
<u>Unrestricted funds</u>					
Designated funds	19	67,726		55,182	
General unrestricted funds		(22,721)		(3,097)	
			45,005		52,085
			123,391		98,923

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The accounts were approved by the Trustees on 5 August 2026

Elisabeth Spence

Reverend Elisabeth Spence
Interim Moderator

David Williams

David Williams
Treasurer

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies

Charity information

Haddington Parish (Church of Scotland) is a Charity administered in accordance with the terms of the Unitary Deed of Constitution (Model Constitution).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Charity. If parts of the unrestricted funds have been 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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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 donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies

(Continued)

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.

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 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.

1.5 Expenditure

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

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 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.

1.11 Taxation

St Mary'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 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

3 Donations, grants and legacies

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Offerings	43,949	-	43,949	42,704
Tax recovered on Gift Aid	12,971	-	12,971	12,364
Other Donations and Grants	-	57,484	57,484	19,917
Other voluntary income	28,824	-	28,824	17,940
	<u>85,744</u>	<u>57,484</u>	<u>143,228</u>	<u>92,925</u>
For the year ended 31 December 2024	<u>72,658</u>	<u>20,267</u>		<u>92,925</u>

The Central Church agreed all donations collected under the Giving Day should not be part of the ministry and mission calculation for future years.

Other Donations and Grants	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Church of Scotland General Trustees	-	30,484	30,484	19,917
General Trustees of The Church of Scotland Central Fabric Fund	-	24,000	24,000	-
Benefact Trust	-	3,000	3,000	-
	<u>-</u>	<u>57,484</u>	<u>57,484</u>	<u>19,917</u>

4 Incoming resources from charitable activities

	2025 £	2024 £
Weddings and funerals	2,675	2,810
Fairs and exhibitions	5,632	7,266
Other income from charitable activities	-	1,099
	<u>8,307</u>	<u>11,175</u>

HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

5 Activities for generating funds

	2025	2024
	£	£
Use of premises	13,316	19,715
	<u> </u>	<u> </u>

6 Investment income

	2025	2024
	£	£
Income from investments	3,878	3,885
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Transfer of Union Balance	25,013	30,639	55,652	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

8 Charitable activities

	Support Costs 2025 £	Governance Costs 2025 £	Total 2025 £	Total 2024 £
Share of support costs (see note 9)	195,626	-	195,626	119,216
Share of governance costs (see note 9)	-	6,502	6,502	5,802
	<u>195,626</u>	<u>6,502</u>	<u>202,128</u>	<u>125,018</u>
Analysis by fund				
Unrestricted funds	139,051	6,502	145,553	122,498
Restricted funds	<u>56,575</u>	<u>-</u>	<u>56,575</u>	<u>2,520</u>
	<u>195,626</u>	<u>6,502</u>	<u>202,128</u>	<u>125,018</u>
For the year ended 31 December 2024				
Unrestricted funds	116,696	5,802		122,498
Restricted funds	<u>2,520</u>	<u>-</u>		<u>2,520</u>
	<u>119,216</u>	<u>5,802</u>		<u>125,018</u>

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

9 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Salary costs	8,166	-	8,166	6,071	Support
Giving to Grow allocation	80,014	-	80,014	58,093	Support
Presbytery fees	2,629	-	2,629	1,815	Support
Fabric repairs and maintenance	53,766	-	53,766	5,810	Support
Council tax	910	-	910	1,504	Support
Other building costs	39,098	-	39,098	36,089	Support
Church office expenses	3,731	-	3,731	2,995	Support
Organ and music	5,035	-	5,036	3,422	Support
Other support costs	2,277	-	2,277	3,417	Support
Accountancy	-	6,502	6,502	5,802	Governance
	<u>195,626</u>	<u>6,502</u>	<u>202,128</u>	<u>125,018</u>	
Analysed between Charitable activities	<u>195,626</u>	<u>6,502</u>	<u>202,128</u>	<u>125,018</u>	

Giving to Grow allocation

Included with Giving to Grow allocation is £16,176 paid to the Church of Scotland Presbytery of Lothian and Borders re previous years shortfall. This was not accrued with payment requested in the current year. Payment was initially fully funded in the year, by a loan from the Church of Scotland Presbytery of Lothian and Borders. This loan was then repaid in full on Union.

10 Trustees

During the year remuneration was paid to the following trustees for services provided outwith their capacity as trustee:

Reverend Muriel Willoughby (expenses and or pulpit supply) £494.50

Reverend Elisabeth Spence (expenses and or pulpit supply) £360.25

Council tax for the manse was £1,254.19

No other trustee received any remuneration or reimbursement of expenses during the year (2024: None).

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the Charity during the year (2024: None).

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Ministerial support staff	1	1
Administrative staff	1	1
	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>
Employment costs	2025	2024
	£	£
Wages and salaries	8,166	6,071
	<u>8,166</u>	<u>6,071</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend in the fifth and subsequent years of service £39,856.

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	2025	2024
	£	£
Revaluation (losses)/gains of investments	2,215	640
	<u>2,215</u>	<u>640</u>

13 Taxation

The Charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

14 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 31 December 2024	70,695
Additions	5,942
Valuation changes	2,215
	<u> </u>
At 31 December 2025	78,852
	<u> </u>
Carrying amount	
At 31 December 2025	78,852
	<u> </u>
At 31 December 2024	70,695
	<u> </u>

	2025 £	2024 £
Investments at fair value comprise:		
Church of Scotland Investors Trust Income Fund	78,852	70,695
	<u> </u>	<u> </u>

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	200	660
Other debtors	5,204	4,075
	<u> </u>	<u> </u>
	5,404	4,735
	<u> </u>	<u> </u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	11,935	11,253
	<u> </u>	<u> </u>

HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Church Fabric Fund	3,580	54,484	(49,903)	8,161
Music in St Mary's Fund	1,885	-	(756)	1,129
Choir & Choristers Fund	3,456	1,566	-	5,022
Flower Fund	1,182	1,862	-	3,044
Project Fund	27,241	3,720	-	30,961
Benevolent Fund	469	16	-	485
Young Church Fund	7,474	13,482	-	20,956
Organ Fund	-	9,993	(2,916)	7,077
Benefact Trust	-	3,000	(3,000)	-
	<u>45,287</u>	<u>88,123</u>	<u>(56,575)</u>	<u>76,835</u>

The Church Fabric Fund represents sums donated for the purpose of maintaining Church buildings.

The Music in St. Mary's Fund represents funds held to purchase new music.

The Choir & Choristers Fund represents money held for the Choristers and Choir.

The Flower Fund represents money donated to help provide flowers for the services of worship, some flowers are later delivered to the sick, bereaved or housebound.

The Project Fund represents sums received from various bodies toward the ongoing major building projects.

The Benevolent Fund is held for those who find themselves in particularly difficult situations.

The Young Church Fund represents money held for the provision of a Youth Worker and the provision of a Summer and Christmas party, including prizes for end of term.

The Organ Fund represents funds for the maintenance and repairs of the church organ.

The Benefact Trust represents money donated towards the cost of upgrading of windows.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

18 Endowment funds - designated

These are endowment funds which are material to the Charity's activities.

	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Choir & Choristers Fund	295	-	-	295
Young Church Fund	1,256	-	-	1,256
	<u>1,551</u>	<u>-</u>	<u>-</u>	<u>1,551</u>

There have been no movements on endowment funds during the year ended 31 December 2025.

The Choir and Chorister fund represents money held for the Choristers and Choir.

The Young Church Fund represents money held to use to encourage the young groups working within the Church.

19 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2025	Incoming resources	Resources expended	Balance at 31 December 2025
	£	£	£	£
Church Window Fund	3,829	14,881	-	18,710
Flower Fund	3,518	-	-	3,518
Historic Building Fund	47,835	2,996	(5,333)	45,498
	<u>55,182</u>	<u>17,877</u>	<u>(5,333)</u>	<u>67,726</u>

The Church Window Fund is maintained to record funds set aside for the restoration of church windows.

The Flower Fund represents funds earmarked by the trustees for the provision of flowers.

The Historic Building Fund represents funds earmarked for the purpose of maintaining and improving the Sanctuary.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

20 Analysis of net assets between funds

	Unrestricted	Endowment	Restricted	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
Fund balances at 31 December 2025 are represented by:					
Investments	38,170	-	40,682	78,852	70,695
Current assets/(liabilities)	6,835	1,551	36,153	44,539	28,228
	<u>45,005</u>	<u>1,551</u>	<u>76,835</u>	<u>123,391</u>	<u>98,923</u>

21 Related party transactions

Many of the Charity trustees make regular donations throughout the year, including through weekly offerings with other members of the Congregation. As such offerings are not separately identified it is not possible to quantify trustee donations.

There were no other disclosable related party transactions during the year (2024: None).

22 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.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025**

23 Collections for Third Parties	2025 £	2024 £
Christian Aid	488	
East Lothian Care & Repair		318
East Lothian Food Bank	912	246
Malawi Lights Project	509	
Home Start		318
Keep the Heid	423	
Our Community Kitchen		318
Poppy Scotland	595	669
ELCC	50	-
	<u>2,977</u>	<u>1,869</u>

24 Funds Held on Behalf of The Congregation

The following funds were held by the Church of Scotland General Trustees on behalf of the congregation:

	2025 £	2024 £
Consolidated Fabric Account (Capital)		
Credit Balance at 31 December	23,928	48,832
	<u> </u>	<u> </u>
Consolidated Fabric Account (Revenue)		
Credit Balance at 31 December	2,793	6,463
	<u> </u>	<u> </u>
Temporary Funds Account		
Credit balance at 31 December	330,670	-
	<u> </u>	<u> </u>

Following the Union between Haddington West and St Mary's, the proceeds from the Haddington West Kirk sale are held in a Temporary Funds account with the Church of Scotland Trustees. The balance held at 31 December 2025 was £330,670 which has now been transferred to the Consolidated Fabric fund.

Since the year end, following preparations in 2025, the Haddington West Manse was marketed and sold. These funds will be transferred to the Consolidated Fabric fund following completion of sale.

**HADDINGTON PARISH (CHURCH OF SCOTLAND)
FORMERLY KNOWN AS ST MARY'S PARISH CHURCH (CHURCH OF
SCOTLAND)
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025**

	£	2025 £	£	2024 £
Donations and legacies				
Offerings	43,057		42,704	
Bank balances donated	892		-	
Tax recovered on gift aid	12,971		12,364	
Other voluntary income	28,824		17,590	
Church of Scotland general trustees (Restricted)	57,484		19,917	
Other voluntary income (Restricted)	-		350	
		143,228		92,925
Activities for generating funds				
Use of premises		13,316		19,715
Investment income				
Income from investments		3,878		3,885
Incoming resources from charitable activities				
Weddings and funerals	2,675		2,810	
Fairs/exhibitions	5,632		7,266	
Other income from charitable activities	-		1,099	
		8,307		11,175
Other incoming resources				
Transfer of Union Balance	25,013		-	
Transfer of Union Balance	30,639		-	
		55,652		-
Total incoming resources		224,381		127,700
<u>Resources expended</u>				
Charitable activities				
Support Costs				
Share of support costs	139,051		116,696	
Share of support costs (Restricted)	56,575		2,520	
		(195,626)		(119,216)
Governance Costs				
Accountancy		(6,502)		(5,802)
Revaluation of investments		2,215		639
Surplus for the Year		24,468		3,321