

The Church of Scotland

**Hamilton New Parish Church of Scotland
(formerly Hamilton South Parish Church of Scotland)**

**1 Mill Road
Hamilton
ML3 8AA**

CONGREGATIONAL ACCOUNTS

**Prepared on a Receipts and Payments Basis
For the Year Ended 31 December 2025**

Congregation No: 171183

Charity No: SC022166

1.

Reference and Administrative Information

Charity Name: Hamilton New Parish Church of Scotland
Charity Number: SC022166
Contact Address: Hamilton New Parish Church of Scotland
c/o Joanne Kennedy
24 Ambleside Rise
Hamilton
ML3 7HJ

Trustees

The following persons served as Trustees during the year ended 31 December 2025 and to the date of this report:

Andrew Gebbie (Moderator)

Mary Boyle until 30.11.25

Catherine Keir until 30.11.25

Isabel Lindsay until 30.11.25

Mary McNee until 30.11.25

Elaine Ramage until 30.11.25

Gardiner Till until 30.11.25

Rachel Boyle

Robert Cook from 01.12.25 to 18.01.26

Janice Crawford from 01.12.25

William Fleming

Alison Gray

Catherine Hamilton from 01.12.25 to
26.05.26

Jean Hardie from 01.12.25

Carol Hutchison

James Hutchison

Ian Jaques

Margaret Jaques

Joanne Kennedy

Maureen Livingston

Marion Malley from 01.12.25

Robin McLean from 01.12.25

Graham Maxwell from 23.06.26

Carolyn Nicolson from 01.12.25

Linda Richardson from 01.12.25

Mark Richardson from 01.12.25

William Taylor

Edward Tweedlie from 01.12.25

Stewart Tweedlie from 01.12.25

Principal Office Bearers

Minister

Session Clerk

Treasurer

Rev Andrew Gebbie

Joanne Kennedy

Carol Hutchison

2.

Reference and Administrative Information (continued)

Independent Examiner

Zandra Swan, 1 Warnock Crescent, Bellshill, ML4 2HS

Bankers

Royal Bank of Scotland of Scotland, Palace Towers, Palace Retail Park, Hamilton ML3 6AD

3.

Trustees' Annual Report for Year Ended 31 December 2025

The Trustees' Report covers the united congregation from 1st December 2025 and the continuing charity (Hamilton South Parish Church) up to the date of the union.

Structure, Governance and Management

Governing Document

The church is administered in accordance with the Deed of Constitution (Unitary Form) as laid out in the Basis of Union when Hamilton South Parish Church (Charity Number SC022166) united with Cadzow Parish Church (Charity Number SC006611), Trinity Parish Church (Charity Number SC007051) and Quarter Parish Church (Charity Number SC009689)

Recruitment and Appointment of Trustees

Under the Unitary Constitution Kirk Session Members are Trustees for the charity. The Kirk Session Members are 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 Moderator of the Kirk Session, is elected by the congregation and is inducted by Presbytery.

The following committees have delegated authority from the Kirk Session to carry out their remits and report back:

Stewardship and Finance

Fundraising

Property

Manse Property

Mission, Education and Discipleship

Pastoral Care

Each committee has a convenor who is appointed by the Kirk Session and a membership taken from the eldership and the wider congregation.

Organisational Structure

The Minister is the Moderator of the Kirk Session which meets regularly and is responsible for the spiritual and temporal affairs within the church.

Trustees' Annual Report (Contd)

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

Hamilton New Church was formed on 1st December 2025 from the union of Hamilton South Church, Cadzow Parish Church, Trinity Parish Church and Quarter Parish Church.

Joint services with Hamilton South, Cadzow Parish, Trinity Parish and Quarter Parish were held during the year in preparation for the congregations coming together in a union on 1st December 2025.

The former Hamilton South Church building has been renamed The Low Waters Building and the former Trinity Church building has been renamed The Neilsland Building. The former Cadzow Parish Church and the former Quarter Parish Church will be sold but until then are being used for various group meetings.

Sunday Morning Worship is held at 10.30 am in the Low Waters Building. There is also a Midweek Service each Wednesday at 10am also in the Low Waters Building. It is the intention to develop more contemporary types of worship services utilising the Neilsland Building.

Since the date of union, the worship services at Hamilton New Church have been enhanced by a choir and a praise band both from the former Cadzow Parish Church.

For children in the congregation and community we have a Sunday School, Ranger Guides, Girl Guides, Brownies, Anchor Boys, Boys Brigade (Junior and Company Sections) and on a Sunday afternoon a youth group called All Sorts. The All Sorts Group received a grant of £750 from South Lanarkshire Council which will be used to purchase resources. The Neilsland Building is host to a Breakfast Club and an After School Care both of which run Monday to Friday and a holiday club, also Monday to Friday, during school holidays.

For the adults within the congregation there is a Guild/Women's Group which meets fortnightly in the Low Waters Building. There is also a Women's Group which meets every second Monday and a Community Café each Tuesday at the Neilsland Building. Every

Trustees' Annual Report (Contd)

Thursday a Coffee Morning is held at the former Cadzow Church Building and each Friday a Lunch Club meets at the former Quarter Church Building. There is a Zoom Bible Study and an Intercessory Prayer Group which both meet once a week. A Prayer Brunch was hosted by St Peter's RC Church on 4th October. It was well attended and enjoyed by people from our own church, from other local churches, the Salvation Army and St Anne's RC Church.

We have a hardworking Pastoral Care Team which keeps in touch with our members through visits, phonecalls, cards and flowers. Our elders are also in regular contact with the members in their districts. Our Church Magazine is produced quarterly and is provided in print or digital format.

The Church recognises its role within the community and encourages the use of the church halls for community activities. We had Slimming World, AA Groups, a Craft Class and Slay Dance using our halls during the year. The halls have also been hired for children's birthday parties. The local Eddlewood Community Group has use of our halls for community events. The church operates a Nearly New service every Wednesday afternoon in the Low Waters Building whereby clothes are offered to the local community at low prices and people can drop in for lunch and a chat to the church halls. Low Waters is used by Hollandbush Nursery for its graduation ceremonies and their fundraising fayres. The nursery children have a raised bed in the Community Garden at the Low Waters Building.

Achievements and Performance

One of our main aims is to be a missional church spreading the good news of Christ to the community. Good links have been forged with the Eddlewood Community Group so that the church can be aware of how it can help the local people.

The church was delighted to host an Art Exhibition entitled "Drawn to Imperfection". The artist had produced large scale portraits of 21 biblical characters and each portrait had a QR code by which people could use their mobile phones to access the bible passage associated with the character. Written notes and a book on the subjects were also available. The exhibition ran for 5 days in October and attracted 160 visitors. The feedback we received was very positive. We would like to express our thanks to the Presbytery of Forth Valley and Clydesdale for giving a grant of £700 towards the cost of £807 to mount the exhibition.

From 21st to 25th July 2025 a free Holiday Club was provided at the former Hamilton South Church for children in P1 to P7. The children were able to learn stories from the bible in a fun and interactive way. In total 25 children attended for the whole five days.

Trustees' Annual Report (Contd)

The Church Community Garden at Low Waters is appreciated by church members and locals alike and it is able to provide fresh produce to the Hamilton Foodbank.

A monthly service is held for the residents at the Abbeydale House Nursing Home. We also have close ties with Abercorn Nursing Home.

We would like to be at the centre of our community and are always seeking ways to become more involved and prominent.

The congregation has continued to serve the poor by contributing to the local foodbank and the local drop-in centre. We have a retiring offering for charity after each communion service and after special services such as Remembrance Sunday and Harvest Thanksgiving. We also support the Scottish Bible Society's Bible Sunday each year as well as Tearfund and Christian Aid. We have a very successful Toilet Twinning Ministry in conjunction with Tearfund through which the congregation has funded 47 family toilets and 9 school toilet blocks in various countries where no toilets are available to poorer people.

The Kirk Session keeps stewardship under review using A Narrative of Generosity as its guide.

Financial Review

The formation of the charity in terms of the Basis of Union through the combination of Hamilton South Church, Cadzow Parish Church, Trinity Parish Church and Quarter Parish Church has been accounted for as an acquisition with the cash balances from the closing charities being accounted for as income. The funds transferred from the closing charities are shown in the Receipts and Payments Account under Transfer of Union Balance. The figure of £5298 is for the former Quarter church. The balances from Trinity and Cadzow churches will be incorporated in 2026.

The income and expenditure figures for 2025 represent 11 months' transactions for Hamilton South Church and 1 month's transactions for Hamilton New Church. Income increased by £12669 mainly because of the transfer of Quarter Church Balances of £5298 and as a result of increased Gift Aid Tax Recovery of £7563 for Hamilton South Church which was claimed up to 30.11.25. Expenditure Increased by £12000 mainly due redundancy and other staffing costs of plus £6356, a reduction in Fabric Repairs and Maintenance of £(10375) and an increase in Heat and Light of £11336. Other Building costs increased by £1302 and Giving to Grow increase of £3973.

Trustees' Annual Report (Contd)

Our Fundraising Group generated £4581 from various enjoyable activities including Summer and Christmas Fayres, a Fun Day, a Bingo and Beetle Drive Evening, a Scottish Evening with dinner and entertainment and special lunches throughout the year. Our Nearly New Service raised £593 through their fundraising efforts. The Wednesday Morning Service raised £2237 and the Sunday Tea Donations raised £1875 for church funds

The Appendix to the Annual Accounts shows the funds held by the Church of Scotland for the benefit of the congregation. These funds, less the outstanding debt relating to Giving to Grow for the legacy congregations of Cadzow and Quarter totalling £100519.40, will be used for major repairs to the roof of the halls in the Low Waters Building and for improvements to its sanctuary including audio visual equipment. The total available for these purposes is £445284.14.

The Giving to Grow contribution for 2025 required by the Church of Scotland was set at £35857 and this was met in full by Hamilton South Church. For 2026 the Giving to Grow contribution for Hamilton New Church has been set at £101569 and this will be paid by equal instalments between February and November 2026.

Reserves Policy

The reserves policy is to have at least six months expenditure of unrestricted funds (including all designated funds) in reserve. At the year end the church held unrestricted cash funds of £58163 allocated as follows: £47357 had been designated for the General Fund, £1930 for the Fabric Fund, £3860 for the Mission Fund, £2794 for the Manse Fund, £23 for the Nearly New Fund, £448 for the Guild Fund, £1119 for the Youth Fund and £632 for the Friendship Group. This sum meets the policy of at least 6 months expenditure.

Also £8308 was held for Restricted Funds allocated as follows: £5616 for the Sanctuary Fund, £849 for the Defibrillator Fund and £1843 for the Benevolent Fund,

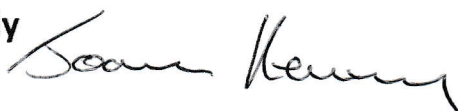
Trustees' Annual Report (Contd)**Statement of Trustees' Responsibilities**

The members of the Kirk Session 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 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,

Joanne Kennedy

Session Clerk



Date 28.6.26

Hamilton New Parish Church of Scotland

SC022166

Independent Examiner's Report to the Trustees of Hamilton New Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 15.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirements 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:
 - 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 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.

Name: Zandra Swan Zandra Swan

Address: 1 Warnock Crescent
Bellshill
ML4 2HS

Date: 10 July 2026.

HAMILTON NEW PARISH CHURCH OF SCOTLAND
RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2025

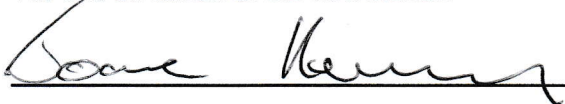
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>					
Donations	3	60504	462	60966	53785
Legacies		0	0	0	0
Activities for Generating Funds		5301	0	5301	4981
Bank & Deposit Interest		2493	0	2493	2910
Investment Income		0	0	0	0
		68298	462	68760	61676
Rental of Church Halls		8267	0	8267	8485
Grants		1505	630	2135	2000
Transfer of Union Balances	7	5298	0	5298	0
Other Receipts:					
Life & Work/Book Sales		102	0	102	147
Weddings and Funerals		620	0	620	680
Refund of Manse Home Report		420	0	420	0
Miscellaneous		161	0	161	106
<u>Total Receipts</u>	2	84671	1092	85763	73094
<u>Payments</u>					
Cost of Generating Funds	4	0	0	0	363
Charitable Activities		87314	0	87314	74951
Governance Costs		0	0	0	0
Other Payments		0	0	0	0
<u>Total Payments</u>	2	87314	0	87314	75314
Excess (-Deficit) of Receipts over Payments for the Year before Transfers					
		-2643	1092	-1551	-2220
Transfers					
		-2692	2692	0	0
Excess (-Deficit) of Receipts over Payments for the Year after Transfers					
		-5335	3784	-1551	-2220

HAMILTON NEW PARISH CHURCH OF SCOTLAND
STATEMENT OF BALANCES
AT 31 DECEMBER 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & Deposit Balances brought forward	2	63498	4524	68022	70242
<u>Movement in Year:</u>					
Excess (-Deficit) of Receipts over Payments for the Year		-5335	3784	-1551	-2220
Bank & Deposit Balances carried forward	2	58163	8308	66471	68022
<u>Assets</u>					
Transfer of Union Balances-Cadzow	7	55154	0	55154	0
Transfer of Union Balances-Trinity	7	17734	0	17734	0
Gift Aid Receivable(inc GASDS)		7431	0	7431	7383
Total Assets		80319	0	80319	7383
<u>Liabilities</u>					
Gas not yet billed		2627	0	2627	583
Electricity not yet billed		2576	0	2576	0
Minister's Travel COS		736	0	736	0
HMRC(PAYE)		0	0	0	84
Total Liabilities		5939	0	5939	667

The accounts were approved By the Trustees on 23rd June 2026

For and on behalf of the Kirk Session



Session Clerk
Joanne Kennedy



Treasurer
Carol Hutchison

1. Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursement of expenses incurred of £2921.

This consisted of travelling expenses £504, council tax £1670, telephone and broadband £688 and stationery £59.

No trustee received remuneration in 2025.

Gillian Hardie has a cleaning contract with the church and she is the daughter of Jean Hardie who is a trustee.

2. Movement in Funds

	1 January 2025 £	Receipts 2025 £	Payments 2025 £	Transfers 2025 £	31 December 2025 £
<u>Unrestricted Funds</u>					
General Fund	58087	79117	-84782	-5065	47357
Designated Fabric Fund	0	1930	0	0	1930
Designated Benevolent Fund	477	0	0	-477	0
Designated Manse Fund	626	420	-101	1849	2794
Designated Mission Fund	3822	802	-1034	270	3860
Designated Nearly New Fund	73	593	-373	-270	23
Designated Guild Fund	387	716	-355	-300	448
Designated Friendship Group	0	0	0	632	632
Designated Youth Group	26	0	0	-26	0
Designated Youth Fund	0	1093	-669	695	1119
<u>Total Unrestricted Funds</u>	63498	84671	-87314	-2692	58163
<u>Restricted Funds</u>					
Restricted Sanctuary Fund	4524	1092	0	0	5616
Restricted Defibrillator Fund	0	0	0	849	849
Restricted Benevolent Fund	0	0	0	1843	1843
<u>Total Restricted Funds</u>	4524	1092	0	2692	8308
<u>TOTAL FUNDS</u>	68022	85763	-87314	0	66471

**HAMILTON SOUTH PARISH CHURCH OF SCOTLAND
NOTES TO THE ACCOUNTS (CONTD)**

Purpose of Designated Funds

Fabric Fund: The trustees have set aside funds for extraordinary repairs to the church property.

Manse Fund: The trustees have set aside funds for the maintenance of the Manse.

Mission Fund: This fund is to provide for training and outreach.

Friendship Group Fund: this fund provides a weekly lunch club in the village of Quarter.

Youth Fund: This fund is to be used for youth activities and initiatives.

Guild Fund: This fund is to promote fundraising and fellowship within the church.

Nearly New: This fund is to provide clothes and other items at affordable prices for the local community. It also provides an opportunity for fellowship.

Purpose of Restricted Funds

Sanctuary Fund: This fund is for raising monies to undertake the refurbishment of the church buildings.

Defibrillator Fund: this fund provides for the cost of maintaining 2 defibrillators in Quarter.

Benevolent Fund: These funds may be used by the Minister at his discretion.

**HAMILTON NEW PARISH CHURCH OF SCOTLAND
NOTES TO THE ACCOUNTS (CONTD)**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total 2024 £
3.				
Analysis of Donations				
WFO Scheme (non Gift Aid)	7475	0	7475	6323
Gift Aid Donations	26774	0	26774	28483
Tax Recovered on Gift Aid	16061	0	16061	8498
Ordinary Offerings (Open Plate)	5368	0	5368	2760
Donations	4826	462	5288	7721
	<u>60504</u>	<u>462</u>	<u>60966</u>	<u>53785</u>
4.				
Analysis of Payments				
Cost of Generating Funds				
Offering Envelopes	<u>0</u>	<u>0</u>	<u>0</u>	<u>363</u>
Charitable Activities				
Giving to Grow	36215	0	36215	32242
Presbytery Dues	1046	0	1046	994
Minister's Expenses	1251	0	1251	1715
Other Staffing Costs	11351	0	11351	4995
Fabric Repairs and Maintenance	4577	0	4577	14952
Council Tax	1670	0	1670	2793
Heat and Light	15898	0	15898	4562
Insurance	3929	0	3929	2956
Other Building Costs	7248	0	7248	5946
Church Office Expenses	328	0	328	121
Copyright Licences	643	0	643	625
Printing, Stationery and Postage	165	0	165	158
Other Expenses:				
Organisations' Outings/Resources	1397	0	1397	816
Equipment	0	0	0	66
Outreach	807	0	807	169
Church Magazine	48	0	48	91
Miscellaneous Expenses	741	0	741	1750
	<u>87314</u>	<u>0</u>	<u>87314</u>	<u>74951</u>

HAMILTON NEW PARISH CHURCH OF SCOTLAND
NOTES TO THE ACCOUNTS (CONTD)

5.

Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of 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 £32433 and the maximum stipend (in the fifth and subsequent years of service) was £39856 .

6.

Collections for Third Parties

In addition to the General Fund Income, the following Income from Special Collections was distributed to other Charities:

	2025	2024
	£	£
Bible Society (Scotland)	240	0
Erskine Home	196	0
MacMillan Cancer Care	0	153
Poppy Scotland	0	154
Kilbryde Hospice	0	205
Hamilton District Foodbank	0	156
Scripture Union Scotland	0	117
DEC Middle East	188	0
Guide Dogs	161	0
Marie Curie Cancer Care	91	0
Gift Collected For Retiree	419	0
Tearfund	0	202
	1295	987

7.

Transfer of Union Balances

	£
Quarter Parish Church	5298
	5298

Balances from Cadzow Parish and Trinity Parish will be transferred in 2026.

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

171114 Hamilton Cadzow

Consolidated Fabric Fund

2025

CAPITAL ACCOUNT

£

Credit balances held at 31 December at cost

465507.54

Market value of balances at 31 December

469709.82

REVENUE ACCOUNT

Credit Balance at 31 December

12 371.17

171142 Quarter

Consolidated Fabric Fund

CAPITAL ACCOUNT

Credit balances held 31 December at cost

67838.10

Market value of balances at 31 December

67838.10

REVENUE ACCOUNT

Credit balance at 31 December

806.73

TEMPORARY ACCOUNT

Debit balance at 31 December

(720.00)