Charity No. SCO53811
Company No. SC830008

OLDHAMSTOCKS CHURCH TRUST

(COMPANY LIMITED BY GUARANTEE)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

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(COMPANY LIMITED BY GUARANTEE)

DIRECTORS' ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

CONTENTS | **Page**

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DIRECTORS' ANNUAL REPORT & FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2025

The Directors (who are also Trustees of the charitable company for the purposes of charity law) have pleasure in presenting their report, and the financial statements for the charitable company for the year ended 30 November 2025. The Directors have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective January 2015).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Registration Number	SCO53811
Company Registration Number	SC830008
Registered Office	Oldhamstocks House Oldhamstocks Cockburnspath TD13 5XN
Board of Directors	Dr. Gillian Baird Mr. Neil Reynolds Mrs. Olivia Reynolds
Key Management Personnel	N/a
Independent Examiners	Rob Conner Accountants 12 Tranter Crescent Aberlady East Lothian EH32 0UF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Oldhamstocks Church Trust is a Company limited by Guarantee, incorporated at Companies House on 26 November 2024 and registered as a charity on 27 November 2024. The company's governing document is its Memorandum and Articles of Association, dated 25 November 2024. The governing document can be viewed at Companies House.

Appointment and training of Directors

There must be a minimum of three Directors. The three serving Directors were appointed when the company was incorporated and have undertaken appropriate training as charity Directors. The procedures for appointment and recruitment are set out in the company's Articles of Association.

OBJECTIVES AND ACTIVITIES

Charitable Purposes

(a) the advancement of religion by providing the local community with a venue for weddings, funerals, occasional informal worship, sanctuary and quiet reflection; and
(b) the advancement of arts, heritage, culture and science by preserving the sanctity of the building and making it available for public use and, without prejudice to the foregoing generality, supporting the local community by providing a venue for appropriate community events, culture and music.

ACHIEVEMENTS AND PERFORMANCE

Directors' Report

During the period to which this report relates, there were no activities carried out at Oldhamstocks church by the charity; the building was acquired by the charity after the end of the period, on 23 December 2025.

FINANCIAL REVIEW

At the end of the first period of account (26/11/24 – 30/11/25) there was a surplus of £10 leaving unrestricted reserves of £10 to be carried forward to future years.

Principal sources of funding

Our main source of funding is from donations at present.

Key management personnel remuneration

In the period to 30 November 2025 there were no remunerated key management personnel.

Reserves Policy

Funds held by the charity are currently unrestricted. The unrestricted funds can be used in accordance with the charitable objectives of the company at the discretion of the Directors.

Statement of Directors' Responsibilities

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

The law applicable to charities in Scotland requires the Directors to prepare financial statements which give a true and fair view of the charity's financial activities for each financial year and of its financial position at the end of the year. In preparing financial statements which give a true and fair view, the Directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FRS102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and the constitution of the charitable company.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

In common with many other charitable organisations of our size and nature we use our independent examiner to assist with the preparation of the financial statements.

Approved by the Board of Directors and signed on its behalf by:

Neil Reynolds

……………………..
Neil Reynolds
Director

24 August 2026

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS OF OLDHAMSTOCKS CHURCH TRUST

I report on the accounts of the charitable company for the period ended 30 November 2025, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of Directors and Examiner

The charitable company's Directors 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 charitable company's Directors consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charitable company 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 Directors 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
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

…………………………..

Rob Conner Accountants

12 Tranter Crescent
Aberlady
East Lothian
EH32 0UF

24 August 2026

Statement of Financial Activities (including Income & Expenditure Account)

	Notes	2025
Income and endowments from:		
Donations	2	4,210
Total		**4,210**
Expenditure on:		
Charitable activities	3	0
Support Costs		4,200
Total		**4,200**
Net income/expenditure		**10**
Reconciliation of funds		
Total funds brought forward		0
Total funds carried forward		**10**

Statement of Financial Position
As at 30 November 2025

	Notes	2025
Current Assets		
Cash at bank and in hand		10
		10
Net current assets		**10**
Total assets less current liabilities		**10**
Net Assets		**10**
The funds of the charity	4	
Unrestricted Funds		10
Restricted Funds		0
Total Funds		**10**

For the year ended 30 November 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the Board and signed on its behalf by:

……………………..
Neil Reynolds
Director

24 August 2026

Notes to the Financial Statements

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below:

A. Basis of Accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) '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 2015)' Financial Reporting Standard 102 the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Oldhamstocks Church Trust meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

B. Preparation of the accounts on a going concern basis

The Directors consider that there are no material uncertainties about the charity's ability to continue as a going concern.

C. Cash Flow Statement

The Directors have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

D. Funds

Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the Directors.

Designated funds are unrestricted funds set aside by the Directors for specific future purposes or projects.

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

E. Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

F. Resources Expended

Expenditure is recognised on an accrual basis as a liability is incurred.

- Costs of generating funds are those costs incurred in attracting voluntary income and the costs incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to beneficiaries. It includes both the direct and indirect costs necessary to support these activities.
- Grants payable are recognised as expenditure once applications are approved by the Directors at meetings.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

G. Taxation

As a charity, the charity is exempt from tax on income and gains arising on its charitable activities. No tax charges have arisen in the company.

H. Related Party Transactions

No Director or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

2. Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total
Donations	4,210	0	4,210
	4,210	**0**	**4,210**

3. Analysis of overhead costs

	2025
Legal expenses	4,200
	4,200

4. Movement in Funds

	Balance at 26/11/2024	Incoming Resources	Outgoing Resources	Balance at 30/11/2025
Unrestricted Funds	0	4,210	4,200	10
Restricted Funds	0	0	0	0
	0	**4,210**	**4,200**	**10**

Unrestricted income is income received to be used at the discretion of the Directors to fund any activity which is in furtherance of Oldhamstocks Church Trust's objectives.

5. Legal status of the charity

The charity is a Company limited by Guarantee. It was registered in its current legal form on 26 November 2024.

Detailed Statement of Financial Activities

	2025
INCOME	
Other Income	
Donations	4,210
	4,210
Total incoming resources	**4,210**
EXPENDITURE	
Support Costs	
Legal Expenses	4,200
	4,200
Total resources expended	**4,200**
NET Income	**10**