

HOLYTOWN PARISH CHURCH
OF SCOTLAND

CHARITY NUMBER SC012888

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CONGREGATIONAL ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2025

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Charity Name: Holytown Parish Church of Scotland

Charity Registration Number: SC012888

Congregation Reference No: 171124

Contact Address: Mrs Susan Reid
29 Bowhill Road
Chapelhall
Airdrie
ML6 8WL

Trustees:

Interim Moderator : Rev Terence Moran January to April
Rev Lorna Fyfe May to December

Kirk Session:

Mr W McIlroy
Mr S McCartney
Mr K Bell
Mr D I Paterson
Mr G Baillie
Mr S McNeil
Mr J Murray
Mr J Smith
Mrs L Baillie

Mrs I Hinshelwood
Mrs A Smith
Mrs S Reid
Mrs C Duns
Mrs E McCready
Mrs M McNeil
Miss J Shaw
Mr T Stewart
Mr P Gardner

Mrs I Gilchrist
Mr J Lindsay
Mr W Paton

Principal Office-Bearers:

Session Clerk: Mr S McNeil
Treasurer: Mrs S Reid

Independent Examiner:
Miss Carole-Anne Park
65 Arden Avenue
Thornliebank
Glasgow
G46 8PZ

Bankers: Virgin Money. 43 Hamilton Road, Motherwell, ML1 3DD

Holytown Parish Church Annual Report 2025

Introduction

This year we as a Church and as a community continued to face some challenging times. Discussions are still ongoing regarding the plan to reduce the number of Church buildings which was submitted by the Presbytery Mission Planning Group and subsequently rejected by Forth Valley and Clydesdale Presbytery. An appeal was submitted to The General Trustees in Edinburgh which has resulted in them setting up a Mission Plan Review Panel in December 2024. The appeal was rejected in May 2025.

A meeting was held at the Presbytery office in July 2025 to discuss our concerns regarding the appeal rejection. The Presbytery Clerk Rev. Fiona Crawford and David Alexander from the Implementation Group were in attendance. The other Churches in the Cluster also had individual meetings with them.

As a result of this, Rev. Muriel Pearson was appointed Interim Minister in October 2025 in order to re-establish contact between the Churches, facilitate any meetings and move the process forward.

Rev. Terry Moran finished his term as Interim Moderator and was replaced by Rev. Lorna Fyfe whom we met when she conducted worship and Communion on 11th May 2025.

We trust you will keep these issues and the people dealing with them in your thoughts and prayers.

Stewart McNeil, our Session Clerk continues to provide the Thought for the Day message which is on our website and sent out by email on a 3: week basis. Sadly Jenny Rankin from Wrangholm Kirk who was the other contributor providing messages along with Stewart, passed away in June 2025. Since then it is now a Thought for the week on a 1:week basis.

We lost two members of the Congregation and their absence and contributions to Church life is greatly missed.

In September 2025 Jean Henderson passed away aged 95. Although her general health was good, her mobility prevented her from attending Church on a Sunday but she made sure that her Freewill Offering envelopes and donation of loose change for the Fabric Fund were up to date.

In December 2025 Janet Gillan passed away at a nursing home in East Kilbride aged 102. She had been an officer in the Girls Brigade and on her 100th birthday the Girls Brigade Captain Linda Baillie, elders May McNeil and Isa Hinshelwood visited her with gifts from the Church.

Both these ladies served their Church and God in different ways but with faith and dedication.

We continue to support the local primary school and the Salvation Army with toy donations at Christmas. Harvest Thanksgiving produce is also donated to the Salvation Army to help families in need, and our offerings at the Watchnight service on Christmas Eve is donated

to St.Andrew's Hospice.

Our Interim Moderator Rev. Terry Moran, South Wishaw Parish Church, Rev.Lorna Fyfe and Locum tenens Mr. William Hastings continue to provide spiritual guidance during 2025. We would like to record our thanks to Terry, Bill, Lorna and Muriel for their support and assistance as we realise how fortunate we are to have someone in our pulpit every week during these uncertain times.

The Guild meet on a Monday afternoon. Numbers remain constant and is a testament to the commitment of the leaders involved to provide, nurture and enjoy Christian fellowship. Sadly our Boys Brigade Company was suspended in September due to change of circumstances for one of the officers.

Vision Group

No further action has been taken regarding renovations.

Financial Review

We continued to meet our financial obligations to the National Church through 10 monthly payments to Edinburgh and also meet our commitments to Presbytery through one annual payment. Our payments exceeded our income as a result of several factors which has resulted in a deficit for the year. Income £105943, Payments £113178, Deficit £7235. Income from Freewill Offerings and Standing Orders have reduced. Our gas and electricity costs are a large part of our expenditure and we have now been given an aide to keep track of costs against budget figures. We had several insurance claims due to storm damage and vandalism. Our Hall Let income increased but this was temporary as the group using the Hall three times a week required bigger premises. Due to the reduced income we had to supplement our funds with a transfer of £4000 from the Investors Trust Fund. Our funds are being depleted and an increase in giving is necessary in order to fulfil all our obligations for 2026.

No Stewardship Campaign has been discussed or organised pending the outcome of future closures in Forth Valley & Clydesdale Presbytery.

Susan Reid Treasurer

Reserves Policy

It is the Trustees policy to be ever mindful of the need to set aside Reserves whenever this is possible so that any special needs which may arise can be met. The current figure set aside is £2704.03.

Statement of Trustees' Responsibilities

The members of the Kirk Session/Finance Group 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/Finance Group are responsible for keeping proper accounting records which on request, must reflect the financial situation 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 the safeguarding of the assets of the Church and must take responsible steps for the prevention and or detection of fraud or other irregularities.

Approved by the Trustees and signed on their behalf

Stewart McNeil

Stewart McNeil
Session Clerk

Date *22nd March 2026*

Trustees' Annual Report
Year ended 31st December 2025

Structures, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. 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 Interim Minister and Locum Tenens were appointed by the Presbytery of Hamilton(now the Presbytery of Forth Valley and Clydesdale).

Organisational Structure

The Kirk Session which meets at least six times a year is responsible for spiritual affairs within the church.

Certain responsibilities are delegated to the Fabric and the Finance Committees.

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 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.

Services of Worship are held at 10.00 am each Sunday and on Communion Sundays (4 per year). The Guild on Monday afternoons.

Independent Examiner's Report to the Trustees of Holytown 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 2 to 7.

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 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 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



CAROLE - ANNE PARK, (FCCA)
65 ARDEN AVENUE, THORNLIEBANK, GLASGOW, G46 8PZ

DATE: 29 / 3 / 26

HOLYTOWN PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS
YEAR ENDED 31 DECEMBER 2025

		<i>Unrestricted Funds 2025 £</i>	<i>Restricted Funds 2025 £</i>	<i>Endowment Funds 2025 £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
	<i>Note</i>					
<u>Receipts</u>						
Donations	3	39,705	-	-	39,705	38,833
Bank and deposit interest		189	549	41	779	1,023
The Guild		1,108	-	-	1,108	1,160
The Boys Brigade		-	-	-	-	60
Consolidated Fabric Fund		14,534	-	-	14,534	7,550
		55,536	549	41	56,126	48,626
Hall let		9,591	-	-	9,591	4,506
Manse let		12,600	-	-	12,600	12,240
Income: Funerals etc		-	-	-	-	670
Electric/Gas refunds		-	-	-	-	1,491
Insurance claims		27,626	-	-	27,626	-
		105,353	549	41	105,943	67,533
<u>Payments</u>						
	4					
Cost of generating funds		99	-	-	99	120
Governance costs		100	-	-	100	100
Charitable activities		65,641	-	-	65,641	59,875
Maintenance		33,647	-	-	33,647	3,316
The Guild		1,448	-	-	1,448	733
The Boys Brigade		-	1,257	-	1,257	-
Consolidated Fabric Fund		10,986	-	-	10,986	6,528
		111,921	1,257	-	113,178	70,672
Excess of (payments over receipts)/receipts over payments before transfers		(6,568)	(708)	41	(7,235)	(3,139)
Transfers		4,000	(4,000)	-	-	-
Excess of (payments over receipts)/receipts over payments		(2,568)	(4,708)	41	(7,235)	(3,139)

HOLYTOWN PARISH CHURCH OF SCOTLAND

STATEMENT OF BALANCES AT 31 DECEMBER 2025

	<i>Unrestricted Funds 2025 £</i>	<i>Restricted Funds 2025 £</i>	<i>Endowment Funds 2025 £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
(Note 2)					
<u>Bank and deposit balances</u>					
Balances brought forward	10,597	15,683	924	27,204	30,343
<u>Movement in year</u>					
(Excess of payments over Receipts)/Excess of receipts over payments	(2,568)	(4,708)	41	(7,235)	(3,319)
Bank and deposit balances carried forward	8,029	10,975	965	19,969	27,204

The accounts were approved by the Kirk Session and Financial Board on 22nd March 2026

For and on behalf of the Kirk Session and Financial Board

Stewart McNeil Session Clerk

Susan Reid Treasurer

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2025

1. Trustee remuneration and related part transfers

Locum Minister's expenses of £4,388.44

Honorariums: £Nil

No Stewardship campaign has been held or discussed pending the outcome of our cluster meetings.

Movement in funds

	<i>At 1 January 2025 £</i>	<i>Receipts £</i>	<i>Payments £</i>	<i>Transfers £</i>	<i>At 31 December 2025 £</i>
<u>Unrestricted funds</u>					
General fund	3,693	96,539	99,487	4,000	4,745
Designated funds:					
The Guild	767	1,108	1,448	-	427
Consolidated Fabric Fund	6,137	7,706	10,986		2,857
	10,597	105,353	111,921	4,000	8,029
<u>Restricted funds</u>					
Designated funds:					
Fabric	10,388	360	-	(4,000)	6,748
Reserve	2,589	115	-	-	2,704
Sunday School	487	21	-	-	508
Hall fund	1,015	-	-	-	1,015
Boys Brigade	1,204	53	1,257	-	-
	15,683	549	1,257	(4,000)	10,975
<u>Endowment funds</u>					
Legacy fund	924	41	-	-	965
Totals	27,204	105,943	113,178	-	19,969

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2025

2. Movement in funds (continued)

Purposes of Designated funds

Fabric Fund: The Trustees are considering ways in which our facilities in the Hall can be improved. This, we believe, will be beneficial to the congregation as a whole.

Reserve Fund: The Trustees set aside funds which can be used when other funds are low or for a specific purpose.

Sunday School: This fund is run by the Sunday School staff with oversight from the Kirk Session.

The Guild: The committee runs the day to day affairs of the Guild. Much of the money raised is donated to the church but were it ever necessary The Guild would assist the church to meet its commitments for the year.

Purposes of Restricted funds

Hall Fund: Discussions are still ongoing with regard to using this money so that the item purchased is going to be a worthwhile asset to the facilities in the Hall.

Purposes of Endowment funds

The Legacy Fund consists of three capital amounts, namely:

The John Shearer Legacy	£200
The Margaret Sym Bequest	£45
The Robertson Benevolent Fund	£100

The three legacies were bequeathed to the church by former members. These capital sums must remain intact but the interest may be used to help the poor and needy.

3. Analysis of donations

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2025</i>	<i>Total 2024</i>
	£	£	£	£
FWO Scheme (non Gift Aid)	2,885	-	2,885	3,524
Gift Aid donations	19,495	-	19,495	19,315
Tax recovered on Gift Aid donations	7,737	-	7,737	7,877
Ordinary offerings	1,274	-	1,274	2,114
Other donations	8,314	-	8,314	6,003
	39,705	-	39,705	38,833

Note: No donations were received for the Endowment Funds.

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS
AT 31 DECEMBER 2025

4. Analysis of payments

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total 2025 £</i>	<i>Total 2024 £</i>
<u>Cost of generating funds</u>				
FWO envelopes	99	-	99	120
	99	-	99	120
<u>Governance Costs</u>				
Accounts Fee	100	-	100	100
	100	-	100	100
<u>Charitable activities</u>				
Giving to Grow	26,043	-	26,043	15,522
Presbytery dues	777	-	777	720
Locum Minister's expenses	621	-	621	634
Locum Minister	3,768	-	3,768	10,829
Fabric repair and maintenance	33,647	-	33,647	3,316
Heat and light	17,645	-	17,645	16,398
Insurance	9,103	-	9,103	6,321
Printing and stationery	36	-	36	-
Advent expenses/Christmas trees	360	-	360	120
Gifts	-	-	-	230
Travel costs	-	-	-	100
Website renewal	-	-	-	247
Telephone/Broadband (Church & hall)	1,223	-	1,223	1,077
Garden maintenance	-	-	-	1,750
Cleaning costs	2,965	-	2,965	3,477
Moderator fund	500	-	500	-
Organist fee	2,600	-	2,600	2,450
The Guild	1,448	-	1,448	733
The Boys Brigade	-	1,257	1,257	-
Cons. Fabric Fund -Admin Fee	1,504	-	1,504	1,362
Cons. Fabric Fund -property costs	9,482	-	9,482	5,166
	111,722	1,257	112,979	70,452
Total Payments	111,921	1,257	113,178	70,672

Note: There were no payments from the Endowment Funds, namely the Legacy Fund.

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2025

5. Minister's Stipend

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 fifth and subsequent years) £39,856.

6. Collections for Third Parties

	2025 £	2024 £
Moderators fund	388	-
St Andrews Hospice	201	200
	589	200

CONGREGATIONAL ORGANISATIONS 2025

The Guild

Cash in Bank	765.27	Capitation fees	288.00
Cash in Hand	1.98	Catering	115.25
Capitation fees	162.00	Guild project	100.00
Bring & Buy	201.50	Church flowers and tree	160.00
Collection	722.30	Speakers	231.50
Bank Interest	3.42	Church donation	300.00
Bank charge refund	18.77	Bible Society	100.00
	<u>£1875.24</u>	Rev Shaw Paterson Malawi	100.00
		Microphone	34.17
		Bank charge	18.77
		Bank balance	371.20
		Cash in hand	<u>56.35</u>
			<u>£1875.24</u>

Sunday School Investment

Balance 1 January 2025	486.15	Balance 31 December 2025	£507.75
Interest	21.60		
	<u>£507.75</u>		<u>£507.75</u>

The Boys' Brigade

Opening balance	2240.75	Ten Pin Bowling	214.00
Cash in hand	30.15	Gifts	320.00
Investors Trust transfer	1257.54	Easter eggs	21.00
Collections	96.00	Football outing	840.00
		Tuck shop	49.85
		Rev Shaw Paterson Malawi	100.00
		Church lunch	400.00
		Cash in Bank	1662.69
		Cash in hand	<u>16.90</u>
	<u>£3624.44</u>		<u>£3624.44</u>

The Boys' Brigade Investment

Balance 1 January 2025	1204.04	Balance 31 December 2025	0.00
Interest	53.50		
	1257.54		
Transfer	<u>-1257.54</u>		
	<u>0.00</u>		<u>£ 0.00</u>

Audited and found correct 16th January 2026 Isa Hinshelwood

I. Hinshelwood

GENERAL FUND BUDGET

ACTUAL 2025 £		BUDGET 2026 £
	<u>INCOME</u>	
	Offerings	
2885	FWO Scheme (Non Gift Aid)	4000
19495	Gift Aid donations	19500
7737	Tax on Gift Aid	5000
1274	Ordinary offerings	2200
8314	Donation Days etc	1700
<u>39705</u>		<u>32400</u>
	Other Ordinary Income	
	Contributions from Congregational Organisations	
400	The Guild	250
0	Weddings, Funerals, Baptisms	100
<u>22191</u>	Hall lets/Manse let	<u>17100</u>
<u>22591</u>		<u>17450</u>
<u>62296</u>	TOTAL ORDINARY GENERAL INCOME	<u>49850</u>
	<u>EXPENDITURE</u>	
	National Ministry and Mission and wider work	
26043	Ministry and Mission allocation	22664
777	Presbytery dues	886
<u>26820</u>		<u>23550</u>
	Local staffing costs	
<u>4389</u>	Locum/Interim Minister's expenses	<u>700</u>
	Building costs	
17645	Heating and lighting	16000
4021	Insurance	4445
0	Council Tax	0
<u>21666</u>		<u>20445</u>
52875	Carried forward	44695

GENERAL FUND BUDGET

ACTUAL 2025		BUDGET 2026
£		£
52875	Brought forward	44695
	Other local costs	
99	FWO envelopes	100
36	Printing/Stationery/Copier	200
360	Advent expenses	100
0	Gifts/Certificates	50
1223	Telephone/Broadband Hall	1200
2965	Cleaning fees	0
0	Garden Maintenance	1000
100	Auditors fee	100
<u>4783</u>		<u>2750</u>
<u>57658</u>	TOTAL GENERAL FUND EXPENDITURE	<u>47445</u>
62296	TOTAL ORDINARY GENERAL INCOME	49850
<u>57658</u>	TOTAL ORDINARY GENERAL EXPENDITURE	<u>47445</u>
<u>4638</u>		<u>2405</u>