

Strathaven: Trinity Parish Church of Scotland

Statement of Accounts for the year ended
31st December 2025



Minister: The Very Rev Dr Shaw J Paterson BSc, BD, MSc (Med Sci) DPT

Congregation No: 171167

**Strathaven: Trinity Parish Church of Scotland
Trustees' Report
Year ended 31 December 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in page 13 of the accounts and comply with the 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 published on 16 July 2014.

Objectives and Activities

Strathaven Trinity Parish Church has a Presbyterian form of government and operates under the Unitary Constitution. This means that the Kirk Session has ultimate responsibility for policy and administration. It is chaired by a Moderator, who is the minister. The Minister, together with the active elders, comprise the Church Trustees, who are governed by charity legislation. Being a member of the Kirk Session has responsibilities particularly in relation to charity law and good governance, with the General Assembly of 2007 approving a statement that the charity trustees of a congregation comprise the parish minister and elders who sit on the Kirk Session.

All Kirk Sessions have a duty to review their membership to ensure good governance. In response, Trinity Kirk Session has agreed to follow the Principal Clerk's advice that elders' names should be entered on one or other of two lists: (1) elders who are members of the Kirk Session (as Trustees) and (2) elders who are not members of the Kirk Session. This latter category can include those who have retired, and those who, perhaps for work or family reasons, wished to take some time out. Those on this second list would continue to be elders of the Church of Scotland and be involved in the pastoral visits and other similar duties.

At the end of 2022, after various meetings and correspondence with elders, the Kirk Session agreed to reduce the number of trustees to twenty five. All elders who volunteered to continue as Trustees were appointed. This will be reviewed each year.

We are required by church law to address stewardship each year. A letter was sent to all members asking them to review their giving to the church. We continue to encourage members to give by standing order and are heartened by their response. As is noted elsewhere our finances have remained strong and we are grateful to everyone who supports the work of the church so faithfully.

Our thanks are due to everyone who has contributed to the work of the church over the year and, in particular, to David Lipowski for administering our finances so effectively. The on-going maintenance of our buildings continues. Thank you to all involved in caring for our properties so that they remain in such good condition – much of the work is unseen but essential and appreciated.

As we moved through 2025, it has been encouraging to see the congregation of around 220 every week.

Our ability to live-stream has gone from strength to strength. It is now an established part of our worship activities and we have a regular viewing figure of around 100. Our website continues to be updated weekly and we are indebted to Donald Cunningham for his sterling work in ensuring that this done.

Reaching out to our parish and beyond continues to be a priority for Trinity. We contribute to several charities throughout the year and support the Loaves and Fishes food bank with collection points every week. Our warm space initiative as part of our response to the cost of living crisis continues to offer soup on Tuesdays in the warmth of our halls. We are delighted to have maintained our relationship with the East Kilbride Citizen's Advice Bureau who use our premises on a Tuesday to offer confidential advice to anyone in the community. The Strathaven Memory Club which was started and staffed by members of Trinity has been growing and now meets every second Wednesday. This has proved a very successful and necessary venture for many families.

Heart for Art, a Crossreach initiative has been introduced with great success. A huge thanks must go to Lynda Horn and her volunteers who not only give of their valuable time but have secured the necessary funding to allow this wonderful venture to go ahead.

Strathaven Trinity has a whole range of organisations and groups who utilise our premises. We give thanks for the success and popularity of our Guild, Boys Brigade, Girls Brigade, Sunday Schools, ladies keep fit, ladies badminton, men's group and drama groups. In addition, our halls (particularly in Strathaven) are virtually at full capacity as we seek to welcome the community into our premises which is very much a missional activity.

We are indebted to the work of our minister, Shaw Paterson, who guides us, teaches us and ensures that we are able to conduct services in each of our three buildings. Shaw returned in June after fulfilling his role as Moderator of the General Assembly of the Church of Scotland. Particular thanks go to our Session Clerk, Ruby Davidson, for the huge amount of time she has given, and continues to give, to support the ministers and elders – much of which is unseen! We continue to be blessed with the support of Rev Norman McKee and our Worship Leaders Robin Jack, Valerie MacLean and Julie Robertson.

Rev Norman McKee, as Pastoral Assistant, has continued to organise and support the Pastoral Care Team arranging and completing pastoral visits which are always appreciated and valued.

We were sad but delighted when Rev David McKee left us to take up his first charge in Carmunnock and Castlemilk. Many were pleased to attend his induction in March.

Presbytery appointed Rev Eleanor Hamilton as Assistant Minister in April. Eleanor was also a great support to Shaw and Norman and again we were sad but delighted for her as she took up her first charge in Dumbarton Parish Church in November.

We were very saddened at the loss of a number of our retired elders during the year: Barbara Rogerson, Norman Garrow, Alex Roberts, Morag Kirkwood and our former choir master David Smith. In addition, we were shocked when Sheila Dodds, our Assistant Treasurer who as well as serving as Hall Letting Convener for 40 years was involved in so many activities passed away. Thanks be to God for their many years of service to the congregation and wider church.

Julie, our children, youth and family worker has established many activities over the past year. Messy Church is a monthly event, now in Chapelton, and is for all ages to enjoy worship in a different (and, yes, sometimes messy way). She has also established toddler groups in Chapelton and Strathaven which have proved very popular and an after-school club in Glassford.

Our chaplaincy connection with the five local schools in our parish continues to develop and we recognise increasing use of our premises by the schools. School assemblies are now regular activities, and our annual Bubblegum and Fluff activity (for older primary pupils), which helps to explain what the season of Christmas is all about, involves all of our primary schools.

The Bigger Picture, for academy pupils in the church hall at Strathaven, is well established and has between 30 and 60 young folk coming into the hall on a Monday and Friday for hot chocolate and a cheese toastie. The Bigger Picture started when the school was decanted to East Kilbride during the rebuild, some sixteen years ago, with the minister taking flasks of hot chocolate every week for the pupils. This has been a huge success and has proved very popular with a large section of the young people in our community. Special thanks to the team of helpers, especially Cillia for coordinating so much!

Throughout the year, and particularly so at Easter, Harvest, Remembrance and Christmas, the churches were decorated for the season. Thank you to everyone who decorated our buildings both inside and out. We must also thank the flower teams who organise the flowers in the church and their distribution thereafter.

The Church of Scotland no longer conducts formal Local Church Reviews (formerly Quinquennial Visitations); instead, congregations engage in ongoing self-evaluation through the Kirk Session Review, parish profiling, and discussions within the Presbytery Mission Plan. This process focuses on assessing spiritual health, mission activity, governance, and sustainability, while identifying opportunities for growth and community engagement. The emphasis is on reflective, supportive review rather than inspection, helping congregations discern their strengths, address challenges, and plan for effective ministry in their local context. At Trinity, a Mission Group has been established to develop a Mission Statement and Vision for the congregation, and is currently working on a five-year strategic review which we hope will be presented in the spring.

It is very encouraging that over 250 young people participate in our church groups and organisations each week, reflecting their active role in the life and faith of the congregation. Their engagement is central to Trinity's mission, helping to nurture the next generation in discipleship, fellowship, and service, and ensuring that young people are fully involved in shaping the vision and future of our church community.

It is with great sadness that all our attempts to amend, seek a review or appeal the Presbytery Plan have been unsuccessful. This means that Glassford is scheduled to close by the end of June 2026 (eighteen months later than first proposed) and Chapelton's future is subject to a review before 2027. However, the halls at Glassford will be allowed, on a temporary basis, to stay open for part or all of the time that the community halls will be closed for refurbishment. During the early part of 2026 conversations will take place with the congregation at Glassford to plan special services or events to mark the life and witness of the Glassford Church over the last 200 years.

The ministerial allocation is 0.75 of full time equivalent. However, the General Assembly approved a deliverance that any congregation which can meet the costs of their ministry in full can continue to have a full ministry. This Trinity does but we must continually address our stewardship to ensure it continues.

Risk Management

The continued and ongoing work of the charity, both in supporting the ministries and mission of the Church of Scotland nationally and at local level, is dependent on a continuing level of donations and an active membership. While continuing to communicate the various financial requirements of the different aspects of the charity's work, including an appropriate focus on 'stewardship', new members are encouraged and welcomed. The work of the charity may be adversely impacted by the Presbytery Mission Plan with the reductions in ministries and buildings in our area, with a Presbytery proposal to close Glassford in 2026 (Church with the use of halls to continue for a limited time) and review Chapelton in 2027.

This we are keeping under constant review.

Our churches and organisations encompass all ages; therefore, our activities are undertaken within the Church of Scotland recommended safeguarding policies.

A major incident which would result in the temporary loss of properties may have an impact on aspects of our activities, albeit the financial impact of such loss is mitigated by the large percentage of direct giving (as evidenced during the Covid Pandemic).

A further risk is the upkeep of our buildings, for which we regularly review and undertake preventative maintenance. Keeping our Churches, Halls and Manse in good condition is always at the forefront of the Trustees' minds. Over the course of the year any property issues have been dealt with in a proactive manner under the guidance of our fabric and property committees.

Investments

Investment income increased to £17,846 (from £16,629 in 2024). This is used to fund the general running of the church. The investment balance increased by £53,135 after an increase in 2024 of £58,221.

Investment objectives and performance against those objectives

Our investments (all with Church of Scotland Investors Trust) are held for two main purposes:

- 1) To provide income from capital not required for expenditure in the immediate future.
- 2) To grow the capital balance to offset inflationary increase

On 1) the performance has held up well, and we are happy with the level of income provided, being higher than 2024
On 2) Investment balance increase of £53,135 was well received after the 2024 and 2023 increases, we appreciate the difficult market conditions and trust the Church of Scotland Investors Trust are working to the best possible results for congregations.

Financial Results

The financial results have been prepared on an accruals basis, which is consistent with the 2024 accounts.

2025 income has shown a small decrease in unrestricted income- mostly driven by decreased hall lets offset partly by the increase in investment income.

Expenditure has increased slightly from 2024 mostly related to increase in utilities and repair costs as well as general inflation. Expenses have increased 1% from prior year.

Fabric costs are down to £35,268 from £48,660. This includes new boilers in the Strathaven Building early in 2025.

Other Building costs have increased from £42,270 to £50,270 due to increased gas and Electric costs.

Investment valuation has shown an unrealised gain of £53,135 after the unrealised gain of £58,221 last year.

The principal source of income to the Church is donations from its members. During the year, total income amounted to £187,353 of which £10,074 was in respect of designated funds (this was all church organisations income).

A comparison highlighting the main movements is detailed on page 15.

Offerings have stayed around the same as the previous year by 2% from the previous year (£116,400 v £116,554 they are still far short of the 2019 value of £134,569 as a result of the Covid crisis).

A strong control of expenditure exists within the Church and it is essential that we maintain this policy while still investing in our fabric. A detailed breakdown of costs is shown on page 16.

Ministries & Mission Contribution was paid in full by Standing Order.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees policy to hold minimum reserves of approximately three months expenditure including

designated funds. At the year end the Church held unrestricted funds of £655,909 £25,000 of Endowment Funds and £180,341 of Designated funds which have been provided for the purposes specified in Note 11. At 31 December 2025 the Church held no restricted funds as shown in Note 11.

Structure, Governance and Management

Strathaven Trinity Parish Church has a Presbyterian form of government and operates under the Unitary Constitution. This means that the Kirk Session has ultimate responsibility for policy and administration. It is chaired by a Moderator, who is the minister. The elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills.

The Minister, together with 22 active elders, comprise the Church Trustees, who are governed by charity legislation. At the end of 2022, after various meetings and correspondence with elders, the Kirk Session agreed to reduce the number comprising the Kirk Session as trustees to twenty five. All elders who volunteered to continue as Trustees were appointed. This will be reviewed each year.

The Kirk Session is served by a Session Clerk and three depute clerks who act together with the Minister, Roll Keeper, Presbytery Elder, Treasurer (and depute), Fabric Co-ordinator and the conveners of the standing committees as a Business Committee. While the Kirk Session determines policy, committees have been appointed to implement these policies and report back at least three times annually. These committees and their remits are as follows:

BUSINESS COMMITTEE

- To coordinate the business of the Kirk Session and ensure that the decisions of the Kirk Session are implemented;
- To coordinate the work of the committees;
- To act on behalf of the Kirk Session outwith the normal Session meeting schedule (and where it is impracticable to call a Session meeting) and report to the next Session meeting for homologation.

FINANCE COMMITTEE

- Overseeing the Church's finances (income, expenditure, gift aid, budgets, forecasts for the Kirk Session)
- Regular reporting;
- Preparing the accounts for the Annual Report in good time;
- Notifying the Kirk Session of any changes to payments due to central Church and Presbytery;
- Assisting any Group in the development of their own budgets, providing regular updates of expenditure;
- Seeking ways to fund special projects either from within the Church or from outside sources;
- Contracts and Salary for employment;
- Playing a lead role in the on-going development of financial stewardship within the congregation;
- Keeping the congregation informed about our Christian giving and spending within Trinity Church of Scotland and the wider Church;
- Taking advice from national advisors when necessary.

FABRIC COMMITTEE

- Developing a costed programme of maintenance and renewal of the Church fabric or Asset Management Plan (AMP) based on regular Health and Safety and property condition inspections;
- To present to the Kirk Session items of significant expenditure (in excess of £1,000) or proposals for non-essential works intended to improve or enhance church properties for approval;
- Giving authority for emergency repairs;
- Ensuring routine maintenance works are appropriately prioritised and executed in accordance with the approved programme or AMP;
- Authorising property works within the agreed annual budget figures;
- Liaison with the Finance Group over budgeting and timing of works;
- Liaison with Presbytery, where necessary, regarding property matters;
- Liaison with hall letting conveners regarding work which may affect hall usage;
- Ensuring that all buildings and church grounds comply with appropriate legislation;
- Updating the property registers to be presented to the Kirk Session before the annual attestation of Records.

YOUNG CHURCH COMMITTEE

- The remit of the Young Church Committee is to coordinate participation, involvement and fellowship for the children and young people of the congregation and parish.

WORSHIP/PASTORAL CARE COMMITTEE

- Supporting and enabling worship within the congregation at the three places of worship;
- Encouraging participation in worship services by church members and arranging training to enable that participation;
- Assist with the pastoral care of the congregation by visiting members at home, in care homes and, where appropriate, those in hospital;
- To liaise with District Elders as appropriate.

We are required by the General Assembly to address stewardship each year. It was decided that now is not the right time for a stewardship campaign and continual encouragement is given to members to review their giving to the church. The effect of this is seen in the large numbers who now give by standing order and electronically. We have now resumed collecting an offering during worship. As is noted elsewhere our finances have remained strong and we are grateful to everyone who supports the work of the church so faithfully.

The Very Reverend Dr Shaw J Paterson.

Name	Ordination Year
William Park	1968
Maggie Mears	1982
Robin Jack	1985
Ruby Davidson	1990
Valerie MacLean	1991
Philip Latimer	1994
Dan Russell	1994
John Toms	2000
Heather Kerr	2001
Lesley Toms	2003
Margaret MacDonald	2005
Christine Murray	2006
Moyra Latimer	2006
David Lipowski	2010
Caroline Leggate	2012
Ian Ballantyne	2012
Janice Hackett	2012
Ishbel Anderson	2017
Anne Grady	2018
Pamela Walker	2018
Christine White	2018
Iain Sinclair	2018

Office Bearers

Session Clerk	Ruby Davidson
Treasurer	David Lipowski

Business Committee

Minister	The Very Rev Dr Shaw Paterson
Session Clerk	Ruby Davidson
Assistant Clerks	Willie Park Liz Wallace Andrewena Milwain
Treasurer	David Lipowski
Young Church Conven	Pamela Walker
Fabric Co-ordinator	Robin Jack
Roll Keeper	Christine Murray
Presbytery Elder	Scott Bennie

**Strathaven: Trinity Parish Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2025**

Reference and Administrative Information

Charity Name	Strathaven: Trinity Parish Church of Scotland
Charity Registration	SCO01020
Congregation Reference	171167
Minister	The Very Rev Dr Shaw J Paterson BSc BD MSc (Med. Sci) DPT
Session Clerk	Ruby Davidson 2/2 Falconer Court 47 Commercial Road Strathaven ML10 6LX
Church Treasurer	David Lipowski ACMA 8 Greystone Gardens Strathaven ML10 6FT
Principal Office	The Church Office Trinity Parish Church Lethame Road Strathaven ML10 6AD
Independent Examiner	Charles Beattie FCCA 20 Chestnut Walk Strathaven ML10 6GY
Bankers	Bank of Scotland

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements 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 charity trustees to prepare financial statements for each year which show 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Ruby Davidson
Session Clerk

2026

**Strathaven: Trinity Parish Church of Scotland
Independent Examiner's Report to the Trustees of Strathaven: Trinity Parish Church
Year ended 31 December 2025**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 11 to 19.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Charles Beattie FCCA

2026

**20 Chestnut Walk
Strathaven**

STRATHAVEN: TRINITY PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 December 2025

	Note	Unrestricted Funds 2025	Designated Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Designated Funds 2024	Endowment Funds 2024	Total 2024
		£	£	£	£	£	£	£	£
Income and Endowments from:									
Incoming Resources from generated funds									
Donations and Legacies	1	148,054	10,074	-	158,128	143,584	10,080	-	153,664
Charitable Activities	2	510	-	-	510	1,500	-	-	1,500
Other Trading Activities	3	10,859	-	-	10,859	16,921	-	-	16,921
Investment Income	4	17,816	-	-	17,816	17,016	-	-	17,016
Incoming Resources from Charitable Activities		-	-	-	-	-	-	-	-
Other Incoming Resources		-	-	-	-	-	-	-	-
Other Income		-	-	-	-	-	-	-	-
Total Income		177,279	10,074	-	187,353	179,021	10,080	-	189,101
Expenditure on:									
Charitable Activities	5	154,276	99,612	-	247,888	147,235	103,708	-	250,943
Total Expenditure		154,276	99,612	-	247,888	147,235	103,708	-	250,943
Net income/ (Expenditure) before sales and losses on Investments		23,003	-83,538	-	-60,535	31,786	-93,628	-	-61,842
Net gains/(losses) on Investments		53,135	-	-	53,135	58,221	-	-	58,221
Net Income/ Expenditure		76,138	-83,538	-	-7,400	90,007	-93,628	-	-3,621
Transfers between funds		-	-	-	0	-	-	-	0
Net incoming/outgoing resources before other recognised gains and losses		76,138	-83,538	-	-7,400	90,007	-93,628	-	-3,621
Other recognised gains and losses		-	-	-	-	-	-	-	-
Net Movement in Funds		76,138	-83,538	0	-7,400	90,007	-93,628	0	-3,621
Reconciliation of Funds:									
Total Funds brought forward		579,771	263,879	25,000	868,650	489,764	357,507	25,000	872,271
Total Funds carried forward		655,909	180,311	25,000	861,259	579,771	263,879	25,000	868,650

STRATHAVEN: TRINITY PARISH CHURCH**BALANCE SHEET**

<u>Year Ended 31 December 2025</u>	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed Assets	6	-	-
Investments	7	737,041	683,906
		<u>737,041</u>	<u>683,906</u>
Current Assets			
Debtors	8	12,879	13,026
Bank and Deposits		121,511	184,624
		<u>134,390</u>	<u>197,650</u>
Creditors			
Creditors due within one year	9	<u>10,181</u>	<u>12,906</u>
		<u>10,181</u>	<u>12,906</u>
Sub Total			
		<u>124,209</u>	<u>184,744</u>
Net Assets			
		<u>861,250</u>	<u>868,650</u>
Liabilities > 1 Year			
		<u>-</u>	<u>-</u>
Net Assets			
		<u>861,250</u>	<u>868,650</u>
Funds of the Charity			
Unrestricted Funds		655,909	579,771
Restricted		-	-
Endowment Funds		25,000	25,000
Designated Funds		180,341	263,879
		<u>861,250</u>	<u>868,650</u>
Total Funds	10/11	<u>861,250</u>	<u>868,650</u>

The Accounts were approved by the Kirk Session on 2026 and signed
For and on behalf of the Kirk Session :

Ruby Davidson

Session Clerk

David Lipowski

Treasurer

Date 2026

Strathaven: Trinity Parish Church

Year ended 31 December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

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

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

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

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 (FRS102) 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.

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.

Strathaven: Trinity Parish Church

Year ended 31 December 2025

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.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Strathaven: Trinity Parish 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.

STRATHAVEN TRINITY PARISH CHURCH

Notes to the financial statements for the Year Ended 31 December 2025

	Unrestricted 2025	Designated 2025	Endowment Funds	Total	Unrestricted 2024	Designated 2024	Endowment Funds	Total
	£	£	£	£	£	£	£	£
1 Donations and Legacies								
Offerings & Standing Orders	116,400	-	-	116,400	116,554	-	-	116,554
Tax Recovered on Gift Aid	23,987	-	-	23,987	22,586	-	-	22,586
Legacies and Donations	2,643	-	-	2,643	2,304	-	-	2,304
Other	5,024	10,074	-	15,098	2,060	10,080	-	12,140
Grant	-	-	-	-	-	-	-	-
	<u>148,054</u>	<u>10,074</u>	<u>-</u>	<u>158,128</u>	<u>143,584</u>	<u>10,080</u>	<u>-</u>	<u>153,664</u>
2 Income from Charitable Activities								
Weddings and Funerals	510	-	-	510	4,500	-	-	4,500
Coffee Mornings etc	-	-	-	-	-	-	-	-
CONCERTS	-	-	-	-	-	-	-	-
	<u>510</u>	<u>-</u>	<u>-</u>	<u>510</u>	<u>4,500</u>	<u>-</u>	<u>-</u>	<u>4,500</u>
3 Income from other Trading Activities								
Rent Received (Halls)	10,869	-	-	10,869	16,921	-	-	16,921
	<u>10,869</u>	<u>-</u>	<u>-</u>	<u>10,869</u>	<u>16,921</u>	<u>-</u>	<u>-</u>	<u>16,921</u>
4 Investment Income								
Dividends received	17,131	-	-	17,131	16,629	-	-	16,629
Deposit Interest	715	-	-	715	387	-	-	387
	<u>17,846</u>	<u>-</u>	<u>-</u>	<u>17,846</u>	<u>17,016</u>	<u>-</u>	<u>-</u>	<u>17,016</u>
TOTAL INCOMING RESOURCES	<u>177,279</u>	<u>10,074</u>	<u>-</u>	<u>187,353</u>	<u>179,021</u>	<u>10,080</u>	<u>-</u>	<u>189,101</u>

Note: Other Designated Income is from Church Organisations

LEATHAVEN: TRINITY PARISH CHURCH

Notes to the financial statements (cont)

	Unrestricted 2025	Designated 2025	Total	Unrestricted 2024	Designated 2024	Total 2024
	£	£	£	£	£	£
5 Analysis of Expenditure						
Charitable Activities						
Giving to Grow Allocation	88,256	-	88,256	82,993	-	82,993
Presbytery Diac	1,999	-	1,999	2,875	-	2,875
Minister's Expenses	1,300	-	1,300	2,406	-	2,406
Pulpit Supply	-	-	-	300	-	300
Other Salary Costs	31,258	-	31,258	33,737	-	33,737
Fabric, Repairs and Maintenance	-	35,268	35,268	-	48,660	48,660
Council Tax	1,676	-	1,676	3,451	-	3,451
Other Building Costs	-	53,270	53,270	-	47,270	47,270
Church Office Expenses	1,028	-	1,028	6,441	-	6,441
Organ and Music	-	-	-	-	-	-
Other Expenses	14,859	5,174	20,033	14,492	12,778	27,270
Total	154,236	91,442	245,678	147,235	101,708	250,943

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore, support costs relate wholly to that activity.

Salary Costs and numbers

	2025	2024
	£	£
Salary Costs	31,258	33,737
National Insurance	-	-
Total	31,258	33,737

The average number of employees was as follows:

Ministerial Support	3	2
Administration	1	1
Music Staff	2	2
Premises Maintenance	4	5
Youth Worker	1	1
Total	11	11

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. These contributions are paid by Standing Orders in 30 equal payments from February to November. 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 £31,403 and the maximum stipend (in the fifth and subsequent years) £39,856.

Trustee Remuneration and Related Party Transactions

During the year Rev Shaw Paterson (Moderator of Church of Scotland from May 2024 to May 2025), Trustee, received reimbursement of expenses incurred totalling £1,954 viz travelling expenses and mobile telephone in addition to £3,675 of Council Tax.

During the year a total of £16,853 was donated to the Congregation by Trustees.

STRATHAVEN: TRINITY PARISH CHURCH
Notes to the financial statements (cont)

6	Tangible Fixed Assets	Office Equipment Total £	Total £
	Cost		
	At January 2025	5,806	5,806
	Additions	-	-
	Disposals		
	At 31 December 2025	5,806	5,806
	Accumulated Depreciation		
	At January 2025	5,806	5,806
	Charge for Year	-	0
	Eliminated on Disposals		
	At 31 December 2025	5,806	5,806
	Net Book Value		
	At December 2025	0	0
	At December 2024	0	0
7	Investments	2025 £	2024 £
	Market Value 31 December 2024	683,906	625,685
	Additional Investments Purchased	-	-
	Unrealised Gain/(loss) on investments	53,135	58,221
	Market Value 31 December 2025	737,041	683,906
	Investments at Cost	484,579	484,579
	The following Investments are held:		
	COS Investors Growth Fund	727,223	674,372
	COS Investors Income Fund	9,818	9,534
8	Debtors	2025 £	2024 £
	Gift Aid Tax Refund due	11,964	11,091
	Community Use of Halls	915	1,935
	Accrued Income	-	-
	Other	-	-
	Total	12,879	13,026
9	Creditors	2025 £	2024 £
	Accruals	10,181	12,906
	Total	10,181	12,906

Notes to the financial statements (cont)

10 Analysis of net Assets among Funds

	General	Designated	Endowment	Total
	£	£	£	£
Fixed Assets	-	-	-	0
Investments	737,041	-	-	737,041
Current Assets	(70,951)	180,341	25,000	134,390
Current Liabilities	(10,181)	0	0	(10,181)
Net Assets at 31 Dec 2025	655,909	180,341	25,000	861,250

11 Movement in Funds

	At 1 Jan 2025	Incoming Resources	Outgoing Resources	FV Adjustment Transfers	At 31 Dec 2025
	£	£	£	£	£
Endowment Funds	-	-	-	-	-
John Heron Bequest	25,000	-	-	-	25,000
	25,000	-	-	-	25,000
Designated Funds					
Morrison Legacy	94,883	-	39,748	-	55,135
East Church Fund	31,013	-	12,992	-	18,021
Property Fund	78,291	-	32,798	-	45,493
Youth Fund	52,143	-	-	-	52,143
Church Organisations	7,549	10,074	8,074	-	9,549
	263,879	10,074	93,612	-	180,341
Unrestricted Funds					
Reserve Fund	579,771	230,414	154,276	-	655,909
	579,771	230,414	154,276	-	655,909
Total Funds	868,650	240,488	247,888	-	861,250

Purposes of Designated Funds

Church Organisations

Funds to be used for the running of Church Organisations

All other Designated

Designated Funds are to be used for the running, improvement and upkeep of the premises and a Youth Fund. Any other use will require Kirk Session resolution and agreement from Presbytery

Purposes of Unrestricted Funds

Reserve Fund

For General use of the Organisation

Purpose of Endowment Fund

Income from the John Heron Bequest Fund is used for general purposes at the discretion of the Kirk Session. The endowment funds are held on deposit since 2002 with the Church of Scotland Investors Trust Deposit Fund.

12 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by the many volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational and community life which rely on the contribution of volunteers are many and varied and much of these activities would be unable to continue were it not for the commitment shown.

13 Collections for Third Parties

	2025	2024
	£	£
Lodging House Mission	563	1,320
Save The Children	-	-
Glasgow Children's Hospital Charity	805	500
Christian Aid	142	405
Loaves & Fishes	767	1,565
Salvation Army		
Embrace the Middle East	216	216
World Vision	344	312
Interserve (Smarties Tubes)	741	1,470
Moderators Challenge	3,886	771
Total	7,464	6,559

Appendix A

**Funds Held on Behalf of the Congregation
by the Church of Scotland General Trustees**

	2025	2024
<u>Capital Account</u>		
<u>Manse Fund Capital Account at Cost</u>	37,630	36,806
Market Value 31 December	<u>57,748</u>	<u>55,087</u>
<u>Revenue Account</u>		
Balance Brought forward	14,965	12,486
Gains	<u>2,265</u>	2,479
Balance on Manse Fund at 31 December	<u>17,230</u>	<u>14,965</u>