

**The Church of Scotland  
Strathaven Avendale Old and Drumclog Memorial Parish  
Church**



**Trustee's report and financial statements  
for the year ended 31 December 2025**

**Congregation No: 171166**

**Charity No: SC001956**

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**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 15 to 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 1 January 2019.

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

Avendale and Drumclog is a thriving church with many activities outside the normal worship services. These include House groups/bible study, prayer groups online and in person, 40 day bible/prayer events. A Good Friday day of prayer takes place as well as a variety of services at Christmas including lessons and carols and 'Christmas in the Country'. Bethany group continues, providing weekly support for bereaved and lonely folks. Other activities include Haven coffee weekly, craft clubs, prayer walks, Christian Meditation Services through Take Time (held in the Church Sanctuary and also the comfort of a member's house) and Drumclog Guild. These activities are only some of the many that take place across Avendale and Drumclog throughout the year and provide examples of the vibrancy within Congregational life.

Avendale & Drumclog present a show on local radio each week, hosted by the minister or elders and focused on Christian music and comment.

We also host over 12 external groups in the church on a regular basis – an opportunity to get alongside secular groups with our witness.

We give to a number of Christian charities and organisations including MAF, Sat7, HHI, Tearfund, Loaves & fishes.

A strategic plan has been produced for the years 2025 – 2030 with revised objectives for the working groups – each objective linked to the five marks of mission.

## Achievements and Performance

Several events have been run in the last year to foster hospitality within and to reach-out to those outside the church. These include a hospitality 'season' during which many members of the congregation ran fellowship lunches or meals in their homes. In addition, a soup and sandwich invitation Sunday was organised.

Larger centrally organised events included a hugely successful community Sunday Steak Pie lunch at Drumclog and 'Street Food Sunday' at Avendale (with 6 different meal options and a lot of visitors). These were ideal opportunities to invite friends and neighbours.

We continue to work closely with 2 of the local primary schools where there is a real need for help and support. Currently 20 volunteers from the church assist in several areas and greater involvement is planned in the coming year. We also provide transport for the schools and parents to attend Christmas, Easter and end of term services in our church.

To further expand on this support, a Community Engagement Worker (CEW) started in 2025 and is developing, and it is good for us to continue to support and encourage this role through prayer and by practical help.

Haven Coffee is held in a weekly basis and having started in the spring of 2022, our lovely happy Haven time has continued to be sustainable and successful for both church fellowship and outreach to the local area of Strathaven and beyond. An autumn donation in 2025 from our weekly financial gifts benefitted the charity of Provost Margaret Cooper which supports Sense Scotland as well as Guide Dogs for the Blind Association and another six local charities. A book stall is on offer weekly as well as on occasion plants and cuttings for the green fingered. Dogs are always welcome, and many appreciate their company and cuteness. Christians Against Poverty (CAP) have been available for consultation during the year.

In 2025 our 40 Days of Prayer was based on the Gospel of Mark. Six different writers from our congregation prepared the Blog commentaries, and six different readers from our congregation recorded the daily scripture readings and blog. Over two hundred journals were prepared and distributed. The intention, and hope, is that everyone in the congregation took part. The Home Groups also used the materials as the basis of their weekly studies. In 2026, we are repeating the 40 Days of Prayer based on Paul's "Letters from Prison".

In the last two years we have been aware that people from outside our church are joining us, using our material for the 40 Days of Prayer. Some live in remote places with little local fellowship. We, therefore, want encourage members to let others know about the website link so that they can join us.

2025 also saw the return of the Mark Drama. Over two hundred people attended the drama over the two days when it was held in November. The majority of the cast was from within our own Congregation and we are indebted to the Director and external volunteer who played the key role of Jesus.

Over the last year we were blessed to see the development of our Men's Ministry through our Men's Breakfast, Men's Connect (aimed at the 40ish age group) and Sage (providing a social group for the "slightly older men").

The Women's Ministry continues to go from strength to strength through the Women's Connect Group.

Pastoral Care is recognised as being a fundamental element in relation to the wellbeing of the congregation of Avendale and Drumclog Parish Church.

The numbers attending Sunday Worship have been steadily growing throughout 2025. In addition, there are also increasing numbers who have connected with the church through initiatives such as Haven Coffee, Messy Church, Bethany, Kintsugi, and other established and well attended groups within the church 'umbrella'. The work of these groups will be further amplified within other Group Reports.

Pastoral Care is provided to all members of the congregation, in addition to those who are not formal members, but who attend Church on a regular basis. It is appropriate that Pastoral Care is provided to members by elders and suitably experienced visitors drawn from the congregation.

There are a number of activities available for the younger members of the congregation to take part in and we are blessed to have a range of volunteers to provide these. These include His Kids and Teen Time as part of our Sunday morning worship, monthly Haven Hangout for Primary 6 children and above and a Study Support Zone to provide support to the Secondary School pupils as they prepare for prelims and final exams.

There are also new activities being provided at Drumclog with the creation of a Sunday School during morning worship and Drumclog Tots for the youngest members of the congregation which provides a space for new mums to meet

## ROLL STATISTICS

The Statistical Return for the year ended **31 December 2025** showed the following

Number on the Roll as at <b>1 January 2025</b>		<b>419</b>
<b>Removals:</b>	By Death	5
	By Certificate	0
	Otherwise	0
	<b><u>Total</u></b>	<b>5 (-)</b>
<b>Additions:</b>	By Profession	3
	By Certificate	2
	By Resolution or Kirk Session	5
	<b><u>Total</u></b>	<b>10 (+)</b>
Number on Roll as at <b>31 December 2025:</b>		<b>424</b>

## **Financial Review**

The principal source of income is from weekly offerings. Income from offerings for the year amounted to £117,636 (2024 £117,360) an increase of 0.24 %.

The Kirk Session, through the Treasurer and Finance Committee, is responsible for the financial affairs of the Church. Each year the congregation has to pay a Giving to Grow amount to the Church of Scotland and Presbytery Dues to the Presbytery of Forth Valley and Clydesdale. In 2025 these amounts were £81,741 to Giving to Grow and £2,827 to Presbytery. The former is paid by monthly Standing Order, and the same arrangements will remain in place to pay amount in respect of Giving to Grow for 2026. To ensure that the Kirk Session and congregation are kept informed of the financial state of affairs the Treasurer issues a budget update at each Trustees meeting as well as ad-hoc updates as and when required throughout the year.

The contribution to Giving to Grow is used to pay 100% towards the cost of the ministry allocated to Avendale and Drumclog. In addition to this the contribution also goes towards the cost of ministry in other places. This is helping to support and sustain congregations who are not currently in a position to cover the cost of the ministries allocated to them. All congregations are also paying a contribution towards shared activities – that is this activities, programmes and services provided by the Church nationally.

Fabric expenditure across our three buildings (Avendale, Drumclog and Church Manse) is in line with previous years and the majority of expenditure continues to be incurred on our statutory duties under Health and Safety and Fire Risk Management. During 2025 we experienced a number of issues with the Biomass Boiler at Avendale and through consistent liaison between the Fabric Convener and our supplier we have been able to get to the root cause of these and are now providing reliable heating to Avendale. The cost of such repairs is offset by the ability to claim RHI from the Government Scheme and removes the risk of the Church being exposed to volatile fossil fuel costs.

## **Risk Management**

Avendale is an aging building that requires routine repairs and maintenance. To ensure this is achieved a fabric fund has been generated and an annual budget assigned to meet ongoing maintenance costs.

Avendale and Drumclog have an aging congregation, although a number of new younger members joined the Church over the last year, which could impact on future offerings and the ability to benefit from gift aid as they drop out of tax. Regular income monitoring is carried out and reported to the Kirk Session at each meeting to allow action to be taken as appropriate.

## **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 reserves of approximately 6 months expenditure including designated funds. At the year end the Church held unrestricted funds of £324,666 of which £35,843 had been designated for fabric fund and £186,450 has been designated for specific projects as agreed by the trustees and £23,864 to the worship fund. The other groups funds total £6,343 and the remaining balance of £72,166. The church also held £100,642 of restricted funds which have been provided for the purposes specified in Note 13.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Trustees' Report (cont)**  
**Year ended 31 December 2025**

**Structure, Governance and Management**

The congregation is a registered charity, number SC001956 and is administered in accordance with the terms of the Model Deed of Constitution (or Deed of Constitution (Unitary Form)) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Avendale and Drumclog Church is administered in accordance with the Unitary Constitution.

Although there are two places of worship, Avendale and Drumclog is one church, with one Minister, one Kirk Session, and one congregation.

Members of the Kirk Session are the charity trustees. The Kirk Session members are 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, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session which meets six times a year is responsible for spiritual and temporal affairs of the church. Meetings to deal with specific issues as they arise may also be called during the year. The Kirk Session is made up of Work Groups and committees, namely: Prayer and Worship, Mission and Discipleship, Pastoral, Youth and Families, Finance, Fabric, Communications and Church and Community. These enable the Kirk Session to progress work efficiently.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Trustees' Report (cont)**  
**Year ended 31 December 2025**

**Reference and Administrative Information**

**Trustees**

**Kirk Session** (with date of Ordination and Admission)

Rev Calum M Stark, Moderator (2011/2021)

Mr Angus Allan (1990/2021)	Mrs Sandra Allan (1993/2021)
Mr Hugh M Campbell (1997)	Mr Ian G Douglas (1995)
Mrs Margaret A Douglas (1995)	Mrs Doreen Frew (2009)
Mr Victor Garvie (1990)	Mr Ian S Gibson (1990)
Mr Ian Gow (2006)	Mrs Renie Gow (2006)
Mrs Barbera Grant (1998)	Mr Marshall Harkness (1983)
Dr Murray Herbert (2021)	Mrs Anne Herbert (2021)
Mr William Kirkland (1991)	Mrs Lorna Lennox('03/2021)
Mr Keith H Mackenzie (1995)	Mr Christopher Macrae ('04/2021)
Mr David M McAlpine (1993)	Mr Daniel Miller (1984)
Mrs Margaret Miller (2004)	Mrs Muriel M Mitchell ('89/1995)
Mrs Mary B Moore (1989)	Dr David Moreland ((1994/2021)
Dr Irene Pepperell (1993)	Miss Janette W Smith (1990)
Mrs Dyan Spence (2021)	Mrs Mary M Spence (1998)
Mr Neil D Spence (2021)	Mr William B Steele (1990)
Mr Ian Stewart (1998/2002)	Mrs Christine Ward (2004)
Mr Peter Williams (1998/2021)	

**Principal Office-bearers**

Minister:	Rev Calum M Stark
Session Clerk:	Dr David Moreland
Church Treasurer:	Mr Neil D Spence

**Principal Office**

Avendale Old Parish Church  
59A Kirk Street  
Strathaven  
ML10 6LB

**Charity No: SC001956**

**Independent Examiner**

Fiona McMurray FMAAT  
29 Hamilton Street  
Saltcoats  
KA21 5DT

**Bankers**

Royal Bank of Scotland  
Hamilton ( C ) Branch  
Palace Towers  
Palace Grounds Retail Parl  
Hamilton  
ML3 6AD



**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Trustees' Report (cont)**  
**Year ended 31 December 2025**

**Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing 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 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 operation.

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,

*David Moreland*

**Dr D Moreland, Session Clerk**

**24 April 2026**

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Independent Examiner's Report to the Trustees of Strathaven: Avendale Old and Drumclog**  
**Memorial 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 22.

**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.



Fiona McMurray FMAAT  
Independent examiner  
Anderson MacDonald  
29 Hamilton Street  
Saltcoats  
KA21 5DT

Date: 24 April 2026

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Statement of Financial Activities**  
**Year ended 31 December 2025**

		Unrestricted	Restricted		Unrestricted	Restricted	
	Note	Funds	Funds	Total	Funds	Funds	Total
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
<b>Income and endowments from:</b>	<b>Note</b>						
Donations and legacies	1	156,186	32,309	188,495	158,314	25,550	183,864
Charitable activities	2	-	-	-	-	-	-
Other trading activities	3	17,134	-	17,134	18,019	-	18,019
Investments	4	4,657	-	4,657	5,914	-	5,914
Other	5	-	1,586	1,586	-	4,270	4,270
<b>Total income</b>		<b>177,977</b>	<b>33,895</b>	<b>211,872</b>	<b>182,247</b>	<b>29,820</b>	<b>212,067</b>
<b>Expenditure on:</b>	<b>6</b>						
Raising funds		114	-	114	132	-	132
Charitable activities		176,629	25,265	201,894	185,813	13,065	198,878
Other		2,472	-	2,472	2,292	-	2,292
<b>Total expenditure</b>		<b>179,215</b>	<b>25,265</b>	<b>204,480</b>	<b>188,237</b>	<b>13,065</b>	<b>201,302</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>-</b>	<b>8,630</b>	<b>7,392</b>	<b>-</b>	<b>16,755</b>	<b>10,765</b>
Net gains/(losses) on investments		-	-	-	-	-	-
<b>Net income/(expenditure)</b>		<b>-</b>	<b>8,630</b>	<b>7,392</b>	<b>-</b>	<b>16,755</b>	<b>10,765</b>
Transfers between Funds		-	610	-	-	-	-
<b>Net movement in funds</b>		<b>-</b>	<b>9,240</b>	<b>7,392</b>	<b>-</b>	<b>16,755</b>	<b>10,765</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		326,514	91,402	417,916	332,504	74,647	407,151
<b>Total funds carried forward</b>		<b>324,666</b>	<b>100,642</b>	<b>425,308</b>	<b>326,514</b>	<b>91,402</b>	<b>417,916</b>

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Balance Sheet at 31 December 2025**

		Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	Note	£	£	£	£
<b>Current Assets</b>					
Debtors	9	8,985	-	8,985	11,096
Cash at bank and in hand		318,903	100,642	419,545	413,766
<b>Total Current Assets</b>		<b>327,888</b>	<b>100,642</b>	<b>428,530</b>	<b>424,862</b>
<b>Liabilities</b>					
Creditors falling due within one year	10	(3,223)	-	(3,223)	(6,947)
<b>Net Current Assets</b>		<b>(3,223)</b>	<b>-</b>	<b>(3,223)</b>	<b>(6,947)</b>
Creditors falling due after more than one year		-	-	-	-
<b>Net Assets</b>		<b>324,665</b>	<b>100,642</b>	<b>425,307</b>	<b>417,915</b>
<b>The funds of the charity:</b>					
Endowment funds	13	-	-	-	-
Restricted income funds		-	100,642	100,642	91,402
Unrestricted income funds		324,665	-	324,665	326,513
<b>Total charity funds</b>		<b>324,665</b>	<b>100,642</b>	<b>425,307</b>	<b>417,915</b>

The accounts were approved by the trustees on 24 April 2026 and signed on their behalf by:

Dr David Moreland	<i>David Moreland</i>	_____	Clerk to the Session
Mr Neil D Spence	<i>Neil D Spence</i>	_____	Treasurer

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Statement of Cash Flows**  
**Year ended 31 December 2025**

	Note	Total Funds 2025 £	Total Funds 2024 £
<b>Net cash used in operating activities</b>	<b>14</b>	<u>5,779</u>	<u>14,127</u>
<b>Cash flows from investing activities:</b>			
Interest and dividends		4,657	5,914
Proceeds from sale of investments		<u>-</u>	<u>-</u>
<b>Net cash provided by investing activities</b>		4,657	5,914
<b>Cash flows from financing activities:</b>			
Repayment of borrowings		<u>-</u>	<u>-</u>
<b>Net cash provided by financing activities</b>		<u>4,657</u>	<u>5,914</u>
<b>Change in cash and cash equivalents in the year</b>		10,436	20,041
Cash and cash equivalents brought forward		<u>425,564</u>	<u>405,523</u>
<b>Cash and cash equivalents carried forward</b>		<u><u>436,000</u></u>	<u><u>425,564</u></u>

**Strathaven: Avendale Old and Drumclog Memorial 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.

**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: Avendale Old and Drumclog Memorial 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**

Avendale Old and Drumclog Memorial 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.

# Strathaven Avendale Old and Drumclog Memorial Parish Church

## Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>1 Donations and Legacies</b>						
Offerings	117,636	-	117,636	117,360	-	117,360
Tax recovered on Gift Aid	26,885	-	26,885	25,213	-	25,213
Legacies	-	-	-	-	15,000	15,000
Congregational organisations	8,885	-	8,885	10,691	-	10,691
Donations - 3rd party	2,530	19,942	22,472	3,113	10,550	13,663
Other	250	12,367	12,617	1,937	-	1,937
	<u>156,186</u>	<u>32,309</u>	<u>188,495</u>	<u>158,314</u>	<u>25,550</u>	<u>183,864</u>
<b>2 Income from charitable activities</b>						
Weddings and funerals	-	-	-	-	-	-
Coffee mornings etc	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>3 Income from other trading activities</b>						
RHI - Ofgem	8,784	-	8,784	8,306	-	8,306
Hall Lets	8,350	-	8,350	9,713	-	9,713
	<u>17,134</u>	<u>-</u>	<u>17,134</u>	<u>18,019</u>	<u>-</u>	<u>18,019</u>
<b>4 Investment income</b>						
Deposit interest	4,657	-	4,657	5,914	-	5,914
	<u>4,657</u>	<u>-</u>	<u>4,657</u>	<u>5,914</u>	<u>-</u>	<u>5,914</u>
<b>5 Other income</b>						
Grants	-	-	-	-	-	-
Insurance Claim	-	1,586	1,586	-	4,270	4,270
	<u>-</u>	<u>1,586</u>	<u>1,586</u>	<u>-</u>	<u>4,270</u>	<u>4,270</u>



# Strathaven Avendale Old and Drumclog Memorial Parish Church

## Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>6 Analysis of Expenditure</b>						
<b>Raising Funds</b>						
Offering Envelopes	114	-	114	132	-	132
	<u>114</u>	<u>-</u>	<u>114</u>	<u>132</u>	<u>-</u>	<u>132</u>
<b>Charitable Activities</b>						
Ministries & Mission Allocation	81,741	-	81,741	79,056	-	79,056
Presbytery Dues	2,827	-	2,827	2,595	-	2,595
Minister's Expenses	1,008	-	1,008	1,040	-	1,040
Pulpit Supply	450	-	450	-	-	-
Other salary costs	5,020	-	5,020	3,280	-	3,280
Pension costs	-	-	-	-	-	-
Fabric Repairs & Maintenance	28,296	14,563	42,859	44,589	4,270	48,859
Rent, water rates and council tax	3,640	-	3,640	3,440	-	3,440
Other Buildings Costs	21,389	-	21,389	22,499	-	22,499
Church Office Expenses	3,494	273	3,767	3,417	305	3,722
Advertsing and promotion	82	-	82	937	-	937
Organ & Music	1,909	-	1,909	1,814	-	1,814
Church organisations	10,766	10,429	21,195	9,381	8,490	17,871
Cleaning Costs	14,960	-	14,960	11,819	-	11,819
Other expenses	1,047	-	1,047	1,946	-	1,946
	<u>176,629</u>	<u>25,265</u>	<u>201,894</u>	<u>185,813</u>	<u>13,065</u>	<u>198,878</u>
<b>Other expenses</b>						
Sundry expenses	2,472	-	2,472	2,292	-	2,292
	<u>2,472</u>	<u>-</u>	<u>2,472</u>	<u>2,292</u>	<u>-</u>	<u>2,292</u>
<b>Total</b>	<u>179,215</u>	<u>25,265</u>	<u>204,480</u>	<u>188,237</u>	<u>13,065</u>	<u>201,302</u>

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 and have not been separately identified.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**

**Notes forming part of the financial statements  
for the year ended 31 December 2025**

	2025	2024
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	5,020	3,280
Social security costs	-	-
Pension - staff workplace pension	-	-
	<u>5,020</u>	<u>3,280</u>

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Administration	0	0
Music staff	1	2
Premises maintenance	0	0
	<u>1</u>	<u>2</u>

No employee had employee benefits in excess of £50,000 (2024 nil)

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

**8 Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursed expenses of £4,672 (2024 £4,651). This relates to the Minister's expenses and manse council tax.

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

During the year a total of £36,718 (2024 £35,253.92) was donated to the congregation by trustees.

## Strathaven Avendale Old and Drumclog Memorial Parish Church

### Notes forming part of the financial statements for the year ended 31 December 2025

#### 9 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	5,529	6,938
Accrued Income	1,313	2,268
Investments	-	-
Other	2,143	1,890
	<u>8,985</u>	<u>11,096</u>

#### 10 Creditors

	2025	2024
	£	£
Accruals	2,582	6,189
Other	641	758
	<u>3,223</u>	<u>6,947</u>

#### 11 Analysis of Net Assets Among Funds

	General	Designated	Restricted	Total
	£	£	£	£
Current Assets	333,460	-	91,402	424,862
Current Liabilities	(6,947)	-	-	(6,947)
<b>Net assets at 31 Dec 2024</b>	<u>326,513</u>	<u>-</u>	<u>91,402</u>	<u>417,915</u>
	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current Assets	327,888	-	100,642	428,530
Current Liabilities	(3,223)	-	-	(3,223)
<b>Net assets at 31 Dec 2025</b>	<u>324,665</u>	<u>-</u>	<u>100,642</u>	<u>425,307</u>

#### 12 Volunteers

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

## Strathaven Avendale Old and Drumclog Memorial Parish Church

### Notes forming part of the financial statements for the year ended 31 December 2025

#### 13 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfer between funds £	At 31 Dec 2025 £
<b>Restricted funds</b>					
Millennium	2,133	-	-	-	2,133
Roof Fund	-	938	(1,188)	250	-
Fence Fund	-	648	(508)	(140)	-
Russell Bequest	2,000	-	-	(2,000)	-
Brooks Bequest	54,290	-	-	(54,290)	-
David Fund	17,945	19,942	(10,429)	71,290	98,748
Website Donation	34	-	(273)	-	(239)
Manse Kitchen Fund	-	12,367	(12,867)	500	-
Jean Campbell Bequest	15,000	-	-	(15,000)	-
	<u>91,402</u>	<u>33,895</u>	<u>(25,265)</u>	<u>610</u>	<u>100,642</u>
<b>Unrestricted funds</b>					
Designated Fabric Fund	35,703	-	-	140	35,843
Designated Worship Fund	29,286	250	(5,672)	-	23,864
Designated: Dr George Morris Bequest	186,450	-	-	-	186,450
Avendale Guild	227	-	-	-	227
Bethany Group	5,553	6,133	(7,797)	-	3,889
Drumclog Kirk Guild	2,444	2,752	(2,969)	-	2,227
General Fund	66,851	168,842	(162,777)	(750)	72,166
	<u>326,514</u>	<u>177,977</u>	<u>(179,215)</u>	<u>(610)</u>	<u>324,666</u>
<b>Total funds</b>	<u>417,916</u>	<u>211,872</u>	<u>(204,480)</u>	<u>-</u>	<u>425,308</u>

#### Purposes of Restricted Funds

Millennium - to support Charities as recommended by the Trustees.

Russel Bequest

Brooks Bequest

David Fund - funds for youth, children and outreach activities

Website

Jean Campbell Bequest

Manse kitchen Fund - Draw down to repair Manse Kitchen

Fence Fund - Insurance claim to repair fence

Roof Fund - Insurance claim to repair roof

#### Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Organ Fund renamed Worship fund in March 2022 and will be used for the advancement of worship at both Avendale and Drumclog

Dr George Morris Bequest: to be allocated to specific projects as agreed by the Trustees.

#### Transfers

Russel Bequest, Brooks Bequest and Jean Campbell Bequest (totalling £71,290) to be directed to the David Fund for the purposes of funding the Community Engagement agreed by the Kirk Session as per Minutes from meeting held on Tuesday 25th March 2025 at 7:30pm.

Roof Repairs £250 transfer from General fund to cover cost of repair as insurance claim never covered the full cost.

Manse Kitchen Fund £500 from general fund as draw down did not cover the full cost.

Designated Fabric Fund £140 transferred from Fence Fund as the remaining amount left over from insurance claim after all costs paid.

**Strathaven Avendale Old and Drumclog Memorial Parish Church**

**Notes forming part of the financial statements  
for the year ended 31 December 2025**

**14 Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds	7,392	10,765
Decrease (Increase) in debtors	2,111	1,169
Increase (Decrease) in creditors	(3,724)	2,193
<b>Net cash used in operating activities</b>	<u><u>5,779</u></u>	<u><u>14,127</u></u>

**15 Collections for Third Parties**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Advent 2024	-	736
Advent 2025	587	-
	<u><u>587</u></u>	<u><u>736</u></u>

**Strathaven Avendale Old and Drumclog Memorial Parish Church**  
**Appendix**

**Funds held on behalf of the congregation by the Church of  
Scotland General Trustees**

	2025	2024
<u><b>CAPITAL ACCOUNT</b></u>	£	£
Credit Balances held at 31 December at cost	<u>62,228</u>	<u>74,595</u>
Market Value of Balances at 31 December	<u>59,714</u>	<u>70,573</u>
<u><b>REVENUE ACCOUNT</b></u>	£	£
Credit Balances held at 31 December	<u>10,291</u>	<u>6,785</u>
<u><b>TEMPORARY ACCOUNT</b></u>	£	£
Credit Balances held at 31 December	<u>-</u>	<u>-</u>