

Newarthill and Carfin Parish

Church of Scotland



RECEIPTS AND PAYMENTS ACCOUNTS

For the Year ended 31 December 2025

Congregation No: 171153

Charity No: SC 005427

Mission Statement:

*To project the Gospel of Christ into the community
through faith, fellowship, and love.*

**Newarthill and Carfin Parish, Church of Scotland
Trustees' Annual Report
Year ending 31 December 2025**

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Reference and Administrative Information

Charity Name: **Newarthill & Carfin Parish, Church of Scotland**

Charity Registration Number: **SC 005427**

Congregation Reference No: **171153**

Contact Address: **Ann Pickering, Session Clerk c/o 6 Caledonia Drive,
Newarthill, Motherwell, ML1 5JN.**

Trustees

Mrs Laura Jean Fleming (Interim Moderator)

Andrew Affleck	James Burns(retired Apr 25)	Ann Pickering
Margaret Armstrong	David Cameron	Selma Rutherford
Isabella Brownlie	Gillian Haggart	Catherine Scott
Janette Bryce	Jessie Love	Allan Webber

Principal Office-Bearers

Minister:	The charge is in vacancy
Interim Moderator	Laura J Fleming
Interim Minister	Rev. Muriel Pearson (appointed October 25)
Session Clerk	Ann Pickering
Church Treasurer:	Vacancy
Finance Convener:	Ann Pickering

Independent Examiner

Sarah Hollis
Chartered Accountant
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Bankers

Royal Bank of Scotland
Hamilton Road Motherwell
ML1 3DA

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Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of 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 Elders and Minister are charity Trustees and have confirmed that they: believe the fundamental doctrines of the Christian faith; promise to seek the unity and peace of this Church; uphold the doctrine, worship, government, and discipline thereof; and to take their due part in the administration of its affairs. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The church is currently in vacancy. The Presbytery of Forth Valley and Clydesdale appointed Mrs Laura-Jean Fleming to be our Interim Moderator in September 2024.

Organisational Structure

The Kirk Session is moderated by the minister or appointed Interim Moderator and meets monthly except for July, August, and December, unless otherwise intimated.

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. The integral function of our Church is to draw people together in the worship of God and to extend care and love into the community in mission and pastoral work. It is a condition of membership that a person requires to be admitted on profession of faith.

Achievements and Performance

Worship services continue to be central to the life and heart of our church and are open to all, as is the provision of pastoral support and inclusion in church-based activities.

The integral function of our Church is to draw people together in the worship of God and to extend care and love into the community in mission and pastoral work. It is a condition of membership that a person requires to be admitted on profession of faith. Worship services continue to be central to the life and heart of our church life and are open to all, not solely church members, as is the provision of pastoral support and inclusion in church-based activities. The Church of Scotland has an open communion table to members of any branch of the Christian church.

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Throughout 2025, we celebrated as 3 adults were baptised, 5 members were admitted to membership by profession of faith, and 1 member was admitted by resolution of the Kirk Session. Additionally, 2 new members were admitted by transfer certificate and 1 member transferred out to another Church of Scotland congregation. Sadly, we lost 12 of our committed and loyal members throughout 2025. The deaths from our membership and fellowship significantly impacted us all, as they were beloved having served loyally and provided dedicated membership. We pay tribute to all who have left an indelible mark on the life and witness of our church. We are thankful for their service and legacy and continue to mourn and grieve their loss. As of 31 December 2025, the total number on the communion roll was 141 and the supplementary roll was 91.

We provide regular opportunities for worship, celebration, and the teaching of the Christian faith. Our Sunday morning public worship services provide appropriate ceremonies to mark or celebrate special times of life such as baptism, marriage and funerals. We also provide opportunities to mark or celebrate local and national events such as Thanksgiving, Dedication, Remembrance and others as appropriate and as occasions arise.

We regret that we have no children who regularly attend church, but we are committed with our cluster partners to develop mission to families, children and young people.

In May, we were delighted to jointly host an Ecumenical Service to mark Pentecost Sunday with our neighbouring congregation of St Teresa's RC Church. The service was conducted jointly by Jim Paxton, our Locum, and the Parish Priest, Fr. Kieran Hamilton. Fellowship over tea and cakes was held in Newarthill and Carfin church hall before we processed together to St Teresa's for a service of worship. This has now become an annual event.

We uphold as a congregation the aim of promoting unity among the world's Christian churches and we are pleased to play our part in publicly recognising each other as Christians and as children of God in Christ (Galatians 3: 25-28). We recognise each other as brothers and sisters in Christ, and we wish to express our friendship and respect for one another as fellow Christians, citizens, and partners in announcing the Kingdom of God in our land.

Our Locum, Elders, and Interim Minister provide ongoing spiritual counselling, advice, and support to all living in the Parish, and to our membership during our quarterly elder district visits. Church members continue to deliver the church flowers to those in the Parish identified as celebrating a special occasion, suffering through illness, bereavement or just as a simple reminder to those unable to attend worship or participate in church-based activities.

Our adult organisations of Indoor Bowling Group, Thursday Coffee Morning Group and The Church Choir continue to flourish and are welcome opportunities for the enrichment of church life and fellowship.

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We offer our halls for use to the Parish and to individuals and groups who need and request this service. The church's commitment to community is to encourage outside organisations to use its buildings. The halls continue to be offered on a regular hall letting basis to the Rainbow Guides, Brownies, and Guides, the AA group, and The Wee Mobile Foodbank, which has an established base and storage facilities provided within the church premises.

This Foodbank continues to provide essential basic food items to the neediest in our local community, across Lanarkshire and beyond, and as a congregation we provide active support with ongoing food and monetary donations to support their work.

Going forward, however, we require to think carefully and proactively about how we can best promote our buildings for wider use, while ensuring the buildings are used safely and appropriately.

Forth Valley and Clydesdale Presbytery Mission Plan discussions have started with our cluster partners of Holytown, Kirk O' Shotts and New Stevenston: Wrangholm Kirk.

To support the necessary move towards union, Rev. Muriel Pearson, an Interim Minister, was appointed on 20 October 2025 to lead the significant work to be done and support the acknowledged sensitivities around the impact of cluster church closures.

On 30 November, we held the first of our joint cluster worship services with all 4 cluster congregations led by our Interim Minister. This was an uplifting morning worshipping God together marking progress in our journey towards Union and reinforcing our collective commitment to maintaining worship, witnessing and serving our united congregations and Parish.

We continue to commit wholeheartedly and with a real sense of purpose and enthusiasm to all new opportunities for developing our mission and vision within our Parish, working alongside our cluster friends. As we build a new foundation of change, we will continue to strive to achieve the 5 Marks of Mission as we seek to encourage and plant new ideas, which meet our local circumstances, and as a call to Christ's people to do and be something in the image of Christ which actively displays our faithfulness to God.

Notes of thanks

The continuing life of the church owes much to many congregation members, extended family and friends who offer their gifts, talents and time to maintain worship and witness in our Parish. The Kirk Session has several designated committees with the remits delegated to support the smooth operation of the church. Our established committees of Education and Mission, Property, Publicity, Communications and Technology and our Projects Team Committee work tirelessly to deliver on their specific remits and with reports being received monthly at Kirk Session meetings.

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Safeguarding

Maintaining a safe church for all is paramount and throughout 2025 our Safeguarding Coordinator, working on behalf of the Kirk Session, has continued to ensure that the instructions, recommendations, training and legislation relating to safeguarding practice in the Church of Scotland have been implemented.

Worship

Worship services depend not only on the worship leader but on our Organist, Choir, our duty teams, Bible readers, flower organisers and those responsible for counting and banking the offerings. The effort put into weekly newsletters, the Herald and the administration of the church Facebook page serve to keep all informed.

Financial Review 2025

The Kirk Session members are all charity Trustees and understand their responsibilities to ensure effective stewardship over our resources. The day-to-day responsibilities in terms of budget setting, the safe management of income and bill paying is remitted to the Finance Committee which is led by the Finance Convener. We continue to actively attempt to recruit members to the committee, but there has been no success to date. As part of our cluster discussions, we are looking to harness experience and talent across the congregations to support each other to tackle all that needs attention.

In terms of our risk management policy, we have strict cash handling procedures with the offering being counted by a member of the Finance team, under the direction of the Finance Convener, which is thereafter banked timeously and safely. All cheques written are signed by two signatories to ensure effective control, accountability and to safeguard the individual finance committee members. All bills are paid by cheque or bank transfer, and no cash is used to settle bills. Our employee is paid by standing order and cheque for any incidental occasions he works to ensure that there are an audit trail and accurate records to inform the tax liability. Encouragement is given to the membership that, where possible, donations should be made online, by bank direct debit, standing order, or by cheque, and so reduce the level of cash that is required to be managed by members of the Finance Team. Over the course of the 2025 financial year, finance reports were provided to the Elders, so that the Trustees were provided with a financial overview of the church's financial position, to support informed decisions, and to allow robust oversight by the Trustees.

Corresponding with the membership remained key throughout 2025 to lay out the absolute necessity for ongoing support for the work of the church, to ensure the viability of the church, and especially so throughout these times of increasing costs, declining members, income, and because we had to expend all of our capital resources and part of our local reserves in meeting the costs of our essential building works.

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At the present time, we have 43 members who have weekly freewill offering envelopes, although disappointingly 5 of these members did not contribute at all over the course of 2025. 27 members pay either by standing order or direct bank transfer monthly. The numbers committed to a means of regular giving equates to 49% of those on the congregational roll, which is a 3% increase from our 2024 position. Comparatively from 2024 our income in all areas has increased, non-gift aid donations, gift aid donations, open plate and other donations have all increased as has the overall income derived from our fundraising efforts. Our financial support of 3rd party charities has also shown an increase demonstrating in full the ongoing generous support of the work and witness of the church and to others.

Newarthill and Carfin Parish Church continues to be registered with easyfundraising to provide the opportunity to raise free donations for us, at no cost to subscribers when they shop online. By year end, we had twenty-seven supporters to our cause, and we continue to promote this manner of fundraising by regular publication in all our correspondence, intimations, and emails.

The Trustees will continue to do all we can to continue to encourage good Christian stewardship, recognising that although the act of giving is a spiritual matter, it is a deeply personal one which should be viewed as central to faithful living as are prayer, bible study and worship. A meeting with the Church of Scotland stewardship team was held in early 2025 to engage their expertise, and which provided us with support resources and encouragement of our financial situation.

We are ending the year with a small deficit of £1,282 in comparison to a significant deficit of £27,005 at the end of December 2024. We had a significant gift aid recovery in January which was a due asset to the charity from December 2024, which has helped boost our overall income in 2025. and so this a clear reason for the financial recovery. For 2025 we have some assets due to the charity, with gift aid payable of approximately £1,500, which will assist to balance the overall deficit, in addition to a claim for pulpit expenses which has been submitted to the Stewardship and Finance Department at the Church of Scotland and for £600. This amount having been paid to our retired Minister of Word and Sacrament, as he has provided pulpit cover for all our Sacrament services.

The Trustees will continue with their efforts on encouragement of the membership's commitment to fruitful regular giving. Positively, we have managed to maintain full payment to our assessed Giving to Grow liability and to satisfying all our bills due.

We are thankful for faithfulness in giving by all who have maintained or increased their offerings, and express gratitude, as the Trustees, that all of us who are lovingly committed to God's work, thus making the Ministry of the church possible, continue to contribute individually and collectively to the congregational vitality of our church both locally and nationally.

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We pray that, as we embark on a new year, we can continue to bring stability to our church finances. However, we can only do so if all members of our church and those interested in joining us, commit to regularly funding the Church's work. Stewardship is not about scraping by; it is about embracing a spirit of generosity that reflects the abundance of God's grace. Whether through our time, talents, or financial contributions, each of us has a role in shaping the Church's future.

Reserves Policy

At the year end the Church held unrestricted cash funds of £27,588 (2024: £28,870) of which £12,551 (2024: £12,509) sits within the unrestricted designated funds specific to the individual church organisations and fabric. The Trustees have considered that it is appropriate to hold these funds which equate to more than 6 months of current general expenditure.

The Church also held investments in the Church of Scotland Investors Trust with a market value of £63,300 (2024: £61,410) the interest on which is used for the general purposes of the church.

Psalm 71:16 'I will go in the strength of the Lord; I will make mention of Thy righteousness, even of Thine only.'

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Ann Pickering


Session Clerk

Date 11/3/26

**Independent Examiner's Report to the
Trustees of Newarthill and Carfin Parish, Church of Scotland**

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I report on the accounts of the charity for the year ending 31 December 2025 which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

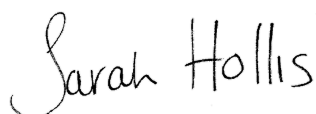
Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sarah Hollis
Chartered Accountant
Hollis Accounting Limited
3 Melville Crescent
Edinburgh
EH3 7HW

Date 26/03/26

Newarthill and Carfin Parish, Church of Scotland
Receipts and Payments account
Year ending 31 December 2025

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		Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	Note	£	£	£	£	£
<u>Receipts</u>						
Donations etc.	3	55,327	4,877	-	60,204	43,537
Legacies		-	-	-	-	-
Activities for generating funds		9,316	-	-	9,316	6,432
Bank & Deposit Interest		332	-	-	332	583
Investment Income		3,267	-	-	3,267	3,266
		<u>68,242</u>	<u>4,877</u>	<u>-</u>	<u>73,119</u>	<u>53,818</u>
Church Hall Lets		430	-	-	430	1,015
Sale of investments		-	-	-	-	-
Grants from General Trustees		-	-	-	-	10,000
Receipts from General Trustees		-	-	-	-	185,002
Other Receipts		-	-	-	-	-
<u>Total Receipts</u>		<u>68,672</u>	<u>4,877</u>	<u>-</u>	<u>73,549</u>	<u>249,835</u>
<u>Payments</u>						
	4					
Costs of generating funds		108	-	-	108	108
Charitable activities		71,688	1,835	-	73,523	275,592
Governance costs		1,200	-	-	1,200	1,140
<u>Total Payments</u>		<u>72,996</u>	<u>1,835</u>	<u>-</u>	<u>74,831</u>	<u>276,840</u>
Excess of Receipts over Payments for the year before transfers		(4,324)	3,042	-	(1,282)	(27,005)
Transfers		3,000	(3,000)	-	-	-
Excess of Receipts over Payments for the year		<u>(1,324)</u>	<u>42</u>	<u>-</u>	<u>(1,282)</u>	<u>(27,005)</u>

Newarthill and Carfin Parish, Church of Scotland
Statement of Balances
At 31 December 2025

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		Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
	Note					
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		16,361	12,509	-	28,870	55,875
Movement in year:						
Excess of Receipts over Payments for the year		(1,324)	42	-	(1,282)	(27,005)
Bank & deposit balances carried forward	2	15,037	12,551	-	27,588	28,870
<u>Investments at market value (cost £57,983)</u>						
	7	63,300	-	-	63,300	61,410
Heritable Property at Cost	5(b)	-	-	-	-	-
<u>Assets</u>						
Gift Aid Receivable		1,500	-	-	1,500	7,000
Pulpit supply		600	-	-	600	-
Council tax refund due		-	-	-	-	540
		2,100	-	-	2,100	7,540
<u>Liabilities</u>						
Locum fees		-	-	-	-	2,632
Independent examination		1,200	-	-	1,200	1,140
		1,200	-	-	1,200	3,772

The accounts were approved by the Kirk Session on 11 March 2026

For and on behalf of the Kirk Session

Session Clerk

Ann Pickering

Interim Moderator:

Laura Fleming

Laura Fleming

Notes to the Accounts

Year ending 31 December 2025

1. (a) 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 the fifth and subsequent years) £39,856.

(b) Trustee Remuneration and Related Party Transactions

No Trustee or person related to a Trustee received any remuneration or expenses or has a personal interest in any contract or transactions entered into by the charity during the year.

2.	At 31.12.24 £	Income £	Expenditure £	Transfers £	At 31.12.25 £
Unrestricted funds					
General Fund	16,361	68,672	(72,996)	3,000	15,037
	<u>16,361</u>	<u>68,672</u>	<u>(72,996)</u>	<u>3,000</u>	<u>15,037</u>
Designated funds					
Organisations:					
Craft group	705	-	-	-	705
Indoor Bowling	60	-	-	-	60
Recreation Group	74	-	-	-	74
Guild	304	-	-	-	304
Church Choir	68	-	-	-	68
Church Club	-	-	-	-	-
Thursday Coffee Morning	2,640	4,877	(1,396)	(3,000)	3,121
Tuesday Coffee Morning	177	-	-	-	177
Sunday School	1,105	-	-	-	1,105
Fabric Fund	7,376	-	(439)	-	6,937
	<u>12,509</u>	<u>4,877</u>	<u>(1,835)</u>	<u>(3,000)</u>	<u>12,551</u>
Restricted Funds					
Fabric Fund	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>28,870</u>	<u>73,549</u>	<u>(74,831)</u>	<u>-</u>	<u>27,588</u>

Notes to the Accounts (continued)

Year ending 31 December 2025

Purposes of Designated Funds

Organisations' Funds: The funds associated with the Craft Group, Indoor Bowling, Recreation Group, Guild, Church Choir, Church Club, Thursday Coffee Morning, Tuesday Coffee Morning and Sunday School are for the purpose of managing the financial affairs of the respective organisations. Each organisation appoints a Treasurer who is approved by the Kirk Session to carry out this task and liaise with the Church Treasurer to integrate into the Church Accounts. The majority of these funds are held in an 'organisations' bank account mainly with some older amounts being retained in the main church account. The following organisations are no longer operational: the Guild, Craft Group, Recreation Group and the Tuesday Coffee Morning so the funds remaining will be determined for use by the Trustees in early 2026.

Fabric Fund: This is to be used for Fabric projects. The Trustees originally set aside £15,500 from general funds and organisations transfers for the maintenance of the Church Property including the manse. Donations from the organisations to the general and fabric funds are treated as transfers between funds.

Purposes of Restricted funds

Fabric Fund: This is to be used for fabric and other building expenses. Income comes from grants from the General Trustees and other grants.

Endowment Funds

Income from the MacPhail/Russell Legacies is to be used to provide income for special projects as determined by the trustees. The Endowment fund is held in investments and so not included in the above balances. Investment income is included as general as the Trustees can determine the use.

	Unrestricted	Designated	Restricted		
	Funds	Funds	Funds	Total	Total
3. Analysis of Donation Receipts	2025	2025	2025	2025	2024
Donations	£	£	£	£	£
WFO scheme (non Gift Aid)	9,632	-	-	9,632	7,691
Gift Aid Donations	23,148	-	-	23,148	21,337
Gift Aid	13,351	-	-	13,351	4,415
Ordinary offerings (Open Plate	4,343	-	-	4,343	2,027
Organisations income	-	4,877	-	4,877	3,520
Wedding & funeral donations	720	-	-	720	860
Donations for other charities	2,178	-	-	2,178	2,026
Other donations	1,955	-	-	1,955	1,661
	<u>55,327</u>	<u>4,877</u>	<u>-</u>	<u>60,204</u>	<u>43,537</u>

Notes to the Accounts (continued)

Year ending 31 December 2025

	Unrestricted Funds	Designated Funds	Restricted Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
4. Analysis of Payments					
Cost of Generating Funds					
FWO envelopes	108	-	-	108	108
Dedication plaques	-	-	-	-	-
	<u>108</u>	<u>-</u>	<u>-</u>	<u>108</u>	<u>108</u>
Charitable activities					
Giving to Grow	37,968	-	-	37,968	28,989
Presbytery Dues	1,137	-	-	1,137	1,011
Minister's expenses	-	-	-	-	430
Locum costs/Pulpit supply	4,513	-	-	4,513	1,000
Organist	2,847	-	-	2,847	2,792
Other salaries	-	-	-	-	-
Fabric repairs and maintenance	5,902	439	-	6,341	219,816
Security Lighting and CCTV	88	-	-	88	352
Council Tax	-	-	-	-	1,438
Cleaning & cleaning materials	952	-	-	952	2,120
Heat, Light, Water & Waste	11,081	-	-	11,081	8,221
Insurances	1,526	-	-	1,526	2,356
Telephone	1,102	-	-	1,102	1,033
Office costs	561	-	-	561	750
Congregational Organisations	-	1,396	-	1,396	1,646
Payroll Administration	570	-	-	570	540
Speakers Expenses	-	-	-	-	-
Equipment and Materials	-	-	-	-	-
Socials	-	-	-	-	-
Other expenses	3,441	-	-	3,441	3,098
Total Charitable Activities	<u>71,688</u>	<u>1,835</u>	<u>-</u>	<u>73,523</u>	<u>275,592</u>
Governance Costs					
Accounting and Examination	1,200	-	-	1,200	1,140
Total Payments	<u>72,996</u>	<u>1,835</u>	<u>-</u>	<u>74,831</u>	<u>276,840</u>

5. Fixed Assets - Heritable Properties

- (a) The charity has the right to occupy and use for its charitable objects the following tangible fixed assets, 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 included in payments.
- (b) The manse of Newarthill Parish Church is vested in local Trustees and as such is an asset of the Charity. No original cost information or current valuation is available for the property.

Newarthill and Carfin Parish, Church of Scotland
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Year ending 31 December 2025

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6. Funds held by Church of Scotland General Trustees

The General Trustees hold funds separate from the charity which can be used for specific purposes. If these funds are drawn they are shown as income in the period. The balance of funds held is shown in the appendix.

7. Fixed Assets -

Investments at Valuation	Unrestricted Designated		Total 2025 £	Total 2024 £
	Funds 2025 £	Funds 2025 £		
The Church of Scotland Investors Trust – Growth Fund Units				
Newarthill & Carfin General Purposes	1,293	-	1,293	1,199
	1,293	-	1,293	1,199
The Church of Scotland Investors Trust – Income Fund Units				
Newarthill & Carfin General Purposes	62,007	-	62,007	60,211
	62,007	-	62,007	60,211
Total Investments	63,300	-	63,300	61,410

Funds held in the deposit fund are included in the balance of funds on the statement of balances.

Funds held in investments are shown as an asset but not included in the balances.

8. Bank and Cash Balances

	Unrestricted Designated		Total 2025 £	Total 2024 £
	Funds 2025 £	Funds 2025 £		
The Church of Scotland Investors Trust – Deposit Fund Units				
Newarthill & Carfin General Purposes	30	-	30	30
General Bank Account	17,460	6,937	24,397	26,208
Organisations Bank Account	(2,453)	5,614	3,161	2,632
Cash Held by Organisations	-	-	-	-
	15,037	12,551	27,588	28,870

Newarthill and Carfin Parish, Church of Scotland
Notes to the Accounts (continued)
Year ending 31 December 2025

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9. Collections for Third Parties (Paid out)	2025	2024
	£	£
Poppy Scotland	550	448
The Wee Mobile foodbank - Harvest	348	250
MacMillan Cancer Support	714	903
Christian Aid	130	425
St. Andrews Hospice	298	-
Orbiston Centre Community Fridge	138	-
	2,178	2,026
Total collected for above charities	2,178	2,026
Net receipt (payment out)	-	-

Appendix

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2025 £	2024 £
<u>REVENUE ACCOUNT</u>		
Balance at 31 December	<u>13,143</u>	<u>12,696</u>
<u>TEMPORARY ACCOUNT</u>		
Balance at 31 December	<u>-</u>	<u>-</u>
<u>CAPITAL ACCOUNT</u>		
Balance at 31 December	<u>3,865</u>	<u>3,865</u>
Market Value at 31 December	<u>6,987</u>	<u>6,574</u>