

**The Church of Scotland**  
**Coatbridge Townhead Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNTS - 2025**

**Congregation No: 171100**

**Charity No: SC 008809**

## Reference and Administrative Information

Charity Name: Coatbridge Townhead Parish Church  
Charity Registration Number: SC008809  
Congregation Reference No: 171100  
Contact Address: c/o Aaron Johnstone  
51 Tantallon Drive  
Coatbridge  
ML5 2LY

### Trustees

#### Elders:

Cooper, Moira  
Innes, Donald  
Lloyd, Janice  
Lloyd, Steven  
Mooney, Joseph  
Morris, John  
Pennie, David  
Whitelaw, Margaret  
Kay, John  
Kay, Pamela

#### Board Members:

Johnstone, Aaron

#### Minister:

Rev: Selemeni, Ecilo

### Principal Office-Bearers

Minister:	Rev Selemeni, Ecilo
Session Clerk:	Mrs Kay, Pamela
Clerk to the Board:	Mrs Kay, Pamela
Church Treasurer:	Mr Johnstone, Aaron

### Independent Examiner

Donaldson, Tom  
46 Etive Street  
Wishaw  
ML2 0NT

### Bankers

Royal Bank of Scotland,  
80 Main Street  
Coatbridge  
ML5 3DZ

**Trustees' Annual Report**  
**Year ended 31 December 2025**  
**Structure, Governance and Management**

**Governing Document**

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

**Recruitment and Appointment of Trustees**

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Annual Stated Meeting and serve for a period of three years after which they must seek re-election at the next Annual Stated Meeting.

The Kirk Session appoints the Session Clerk. The Clerk to the Congregational Board and the Treasurer are elected by the Congregational Board.

**Organisational Structure**

The Kirk Session, which meets bi-monthly, is responsible for spiritual affairs within the church and the parish. Elders visit, and along with the Minister, support the members of the congregation, particularly in times of need.

The Congregational Board meets bi-monthly and is responsible for financial and operational affairs of the church. Certain responsibilities are delegated to sub-committees as appropriate.

**Objectives and Activities**

Coatbridge Townhead Parish Church of Scotland is a congregation of the Church of Scotland. 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.

Coatbridge Townhead Parish Church holds a Sunday morning service at 11.30am. The church has a choir who lead the service every Sunday morning.

Attendances in the morning average 25 people.

Due to a sharp decline in the number of children attending worship there is currently no Sunday school.

The Boys Brigade is our uniformed organisation which has been a part of our church for over 70 years. The BBs hold various groups/events throughout the year. The BB's also parade at the morning church service at various points throughout their calendar. There are currently no other youth organisations which are directly connected with the church operating.

The church is also used by external organisations for wider community engagement and participation. We have a well-attended craft club, a privately run dance group and an addiction support group. Currently the building is utilised five nights a week with occasional events at weekends also taking place. There is some demand for the hire of the hall for adhoc events and other groups and organisations have enquired about using the hall at other times of the year.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2025**

#### **Achievements and Performance**

We continue to support one of our members, who is currently a candidate for ministry within the presbytery.

Our Facebook account remains our biggest missional outreach tool where we can communicate with those in the community both on our own page and with the use of local community pages. Throughout the mission planning and now implementation stage of the presbytery mission plan, we have been working successfully with the other churches within our cluster to encourage attendance at the various events across the Coatbridge cluster.

Many of our normal activities have been put on hold while the implementation work for the Coatbridge cluster takes place as this has drawn a large amount of our limited resources, however, wherever possible we have worked to ensure the needs of the parish have been met and participated in local community events including the remembrance day service organised by North Lanarkshire Council.

#### **Financial Review**

Receipts in 2025 have increased slightly despite a slight decline in numbers, however this is largely due to cluster events bringing in slightly more funds than usual and backdated Gift Aid reclaims for 2023 and 2024 which we had previously had issues in claiming. The board have worked closely with HMRC to resolve issues and this has resulted in a reclaim of £4,702 providing much needed support to the congregation. Total offerings in 2025 were £16,867 however this increase is due to the Gift Aid reclaim and actual offerings are down by £763 when this is taken into consideration. 2024 offerings totalled £12,928.06. This slight decrease in actual offerings received is largely due to the number of joint services conducted within the Coatbridge cluster and a number of deaths.

In the year, there were no fund-raising activities organised which is unfortunate however this is due to the bulk of our people resources being utilised to work on the Coatbridge plan and the uncertainty that this has unfortunately created.

Expenditure increased to £38,126 in 2025 compared to £33,924 in 2024. This is largely due to the process of purchasing a new manse for our minister and the selling of the old manse. A number of problems occurred that needed repaired prior to sale and the owning of two properties meant that both properties required council tax payments. Despite discounts being applied this was still a large ongoing expense however will be reduced as the process of sale is finalised. Giving to Grow remains our largest expense however now we are starting to see the system aid our financial situation at present. It is recognised that our contributions should be significantly higher for the congregation and the level of assistance the reduction in contributions will award us in 2026. Tight control of expenses continues to be a priority for the board heading into 2026 as we begin the process of Uniting as part of the new Coatbridge parish.

In the year, the Church expended resources of £365 on minor required repairs and £1,180 on annual maintenance on the church buildings. While the church is in desperate need of refurbishment works to maintain the buildings for the future, these have not been carried out due to the ongoing mission planning works where the buildings in Townhead are currently category B. The buildings are owned by the General Trustees of the Church of Scotland but the congregation are fully responsible for ensuring the buildings are properly maintained. Only works which have been essential for health and safety and to ensure the building is wind and water tight have been carried out.

Due to inactivity on one of our reserve accounts the bank has closed our fabric fund down in October 2023 and had been withholding these funds from the congregation. After a lengthy process this has now been rectified and the balance of £2431 has been returned to our General reserve fund.



**Trustees' Annual Report (cont.)**  
**Year ended 31 December 2025**

The Board is acutely aware of the effects of the reducing offering income on the church's finances. Reductions in the 2026 Giving to Grow contributions will help extend the life of the church's reserves. The Board is under no illusions however that without significant changes, current reserves will not be able to support the congregation much longer. Expenditure of the congregation is being tightly controlled to help off set the use of reserves.

**Reserves Policy**

It is the Trustees' policy to hold reserves of a minimum of three months expenditure. At the year-end, the Church held unrestricted cash funds out with of its general account of £5,898. This represents around 2 months average expenditure, and is now below the reserves target. This was projected to be the case and the church was due to Unite at the session of 2025 however delays to the plan have now pushed this forward to spring 2026. The incoming funds from the congregation as well as the 2025 gift aid claim should keep the general fund liquid until June however it is not likely that funds will last past this point should there be a need to extend further.

There are restricted funds with a total balance of £6,094; £5,785 for the One Pound Club which is used for repairs to the church buildings and £309 for the Flower Fund.

**Plans for Future Years**

Currently due to the mission planning process and category B listing of the the church building there are no future plans for the maintenance of the church building beyond that of ensuring that the building is safe to be in use and is wind and water tight.

**Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board 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 2009 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,



Pamela Kay, Session Clerk.  
Date: 10th February 2026

## **Independent Examiner's Report to the Trustees of Coatbridge Townhead Parish Church**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 10.

### **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.

Signed:



Name: Thomas W Donaldson

Address: 46 Etive Street  
Wishaw  
ML2 0NT

Date: 24<sup>th</sup> February 2026



## Coatbridge Townhead Parish Church

SC008809

Receipts and Payments AccountYear ended 31 December 2025

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	17,366.58	0.00	0.00	17,366.58	£13,823.01
National Giving Day Appeal		0.00	0.00	0.00	0.00	£0.00
		<u>17,366.58</u>	<u>0.00</u>	<u>0.00</u>	<u>17,366.58</u>	<u>13,823.01</u>
Legacies		0.00	0.00	0.00	0.00	£0.00
Receipts from Fundraising Activities		0.00	0.00	0.00	0.00	£0.00
Bank & Deposit interest		233.39	98.19	0.00	331.58	£591.35
Investment income		0.00	0.00	0.00	0.00	£0.00
		<u>17,599.97</u>	<u>98.19</u>	<u>0.00</u>	<u>17,698.16</u>	<u>14,414.36</u>
Rental of premises		975.00	0.00	0.00	975.00	£1,220.00
Contributions to Costs		0.00	0.00	0.00	0.00	£0.00
Life & Work		0.00	0.00	0.00	0.00	£0.00
Other Income		0.00	0.00	0.00	0.00	£0.00
Special Collection		0.00	0.00	0.00	0.00	£0.00
<b>Extra Ordinary Income</b>						
Grants		300.00	0.00	0.00	300.00	£0.00
Giving To Grow Refund		0.00	0.00	0.00	0.00	£168.97
Dormant Return From Bank		2,410.03	0.00	0.00	2,410.03	£0.00
<b><u>Total Receipts</u></b>		<u>21,285.00</u>	<u>98.19</u>	<u>0.00</u>	<u>21,383.19</u>	<u>15,803.33</u>
<b>Movement</b>						
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		0.00	0.00	0.00	0.00	£0.00
Charitable activities		38,126.16	0.00	0.00	38,126.16	£33,923.50
Governance costs		0.00	0.00	0.00	0.00	£0.00
<b><u>Total Payments</u></b>		<u>38,126.16</u>	<u>0.00</u>	<u>0.00</u>	<u>38,126.16</u>	<u>33,923.50</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		(16,841.16)	98.19	0.00	(16,742.97)	(18,120.17)
Reserve to General		15,000.00			15,000.00	£20,000.00
General From Reserve		(15,000.00)			(15,000.00)	(£20,000.00)
One Pound to General			(3,000.00)		(3,000.00)	£0.00
General From One Pound		3,000.00			3,000.00	£0.00
Reserve from General		2,498.43				
General to Reserve		(2,498.43)				
<b>Transfers</b>						
<b>Excess of Receipts over Payments for the year</b>		<u>(13,841.16)</u>	<u>(2,901.81)</u>	<u>0.00</u>	<u>(16,742.97)</u>	<u>(18,120.17)</u>

**Coatbridge Townhead Parish Church**  
**Statement of Balances**

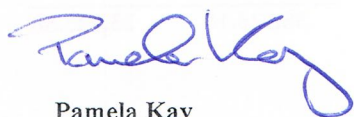
SC008809

**At 31 December 2025**

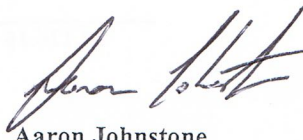
	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
Note	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>	2				
Bank & deposit balances brought forward	32,015.66	8,995.33	0.00	41,010.99	59,131.16
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	(13,841.16)	(2,901.81)	0.00	(16,742.97)	(18,120.17)
Bank & deposit balances carried forward	<u>18,174.50</u>	<u>6,093.52</u>	<u>0.00</u>	<u>24,268.02</u>	<u>41,010.99</u>
<b><u>Investments at market value</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Assets</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Liabilities</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session and Congregational Board on 10/02/2026

For and on behalf of the Kirk Session and Congregational Board



Pamela Kay  
Session Clerk  
10/02/2026



Aaron Johnstone  
Treasurer  
10/02/2026



**Coatbridge Townhead Parish Church**

SC008809

**Statement of Balances****At 31 December 2025****Notes to the Accounts****1. Trustee Remuneration and Related Party Transactions**

Expenses paid in regards to the minister, Ecilo Selemani, during the year totalled £7,312.57; Expenses £1260.00 and Council Tax payments for Manse £6052.57.

No remuneration has been paid to Trustees.

**2. Movements in Funds**

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
<b>Unrestricted funds</b>					
General Fund	11,351.27	18,641.58	-38,126.16	18,000.00	9,866.69
Designated Reserve Fund	18,254.36	2,643.42	0.00	(15,000.00)	5,897.78
	<u>29,605.63</u>	<u>21,285.00</u>	<u>-38,126.16</u>	<u>3,000.00</u>	<u>15,764.47</u>
<b>Restricted funds</b>					
One Pound Club	8,690.00	94.79	0.00	(3,000.00)	5,784.79
Flower Fund	305.33	3.40	0.00	0.00	308.73
	<u>8,995.33</u>	<u>98.19</u>	<u>0.00</u>	<u>(3,000.00)</u>	<u>6,093.52</u>
<b>Total funds</b>	<u>38,600.96</u>	<u>21,383.19</u>	<u>-38,126.16</u>	<u>0.00</u>	<u>21,857.99</u>

**Purposes of Designated Funds**

Reserve Fund: For use as and when reserves need to be utilised to continue God's work in Townhead

**Purposes of Restricted Funds**

One Pound Club: This fund is to be used to raise money for repairs required for the church buildings.

Flower Fund: This is a fund to provide flowers for display during services of worship when required.

**Purposes of Endowment Funds**

There are no endowment funds currently available to Coatbridge Townhead Parish Church

## Coatbridge Townhead Parish Church

SC008809

Year ended 31 December 2025

## Notes to the Accounts

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>3. Analysis of Donations</b>					
FWO Scheme (non-Gift Aid)	1,966.65	0.00	0.00	1,966.65	2,767.70
Gift Aid Donations	9,164.70	0.00	0.00	9,164.70	9,832.20
Tax Recovered on Gift Aid Donatio	4,701.86	0.00	0.00	4,701.86	0.00
Ordinary Offerings (Open Plate)	1,033.37	0.00	0.00	1,033.37	328.16
National Giving Day	0.00	0.00	0.00	0.00	0.00
Other Offerings, Donations etc	500.00	0.00	0.00	500.00	894.95
	<u>17,366.58</u>	<u>0.00</u>	<u>0.00</u>	<u>17,366.58</u>	<u>13,823.01</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering & Appeal Envelopes	0.00	0.00	0.00	0.00	150.21
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>150.21</u>
<b>Charitable activities</b>					
Giving to Grow Allocation	9,600.00	0.00	0.00	9,600.00	14,295.00
Organist & Relief Organist fees	4,635.32	0.00	0.00	4,635.32	4,489.04
Gas	5,860.94	0.00	0.00	5,860.94	3,391.99
Electric	1,277.44	0.00	0.00	1,277.44	1,564.38
Council Tax - Manse	6,052.57	0.00	0.00	6,052.57	2,928.50
Insurances	2,247.46	0.00	0.00	2,247.46	1,941.73
Boiler Cover Manse	365.65	0.00	0.00	365.65	341.77
Pulpit supply	0.00	0.00	0.00	0.00	100.00
Ministers Travel/Car expenses	960.00	0.00	0.00	960.00	658.00
Church/Manse	4,124.71	0.00	0.00	4,124.71	998.70
Printing & Admin costs	523.19	0.00	0.00	523.19	618.06
Life & Work Magazine	0.00	0.00	0.00	0.00	0.00
Ministerial expenses	300.00	0.00	0.00	300.00	0.00
Flowers	0.00	0.00	0.00	0.00	0.00
Presbytery dues	294.00	0.00	0.00	294.00	432.00
Firepoint Annual Service	1,129.50	0.00	0.00	1,129.50	1,025.10
Piano Tuning	0.00	0.00	0.00	0.00	0.00
CCLI Licences	0.00	0.00	0.00	0.00	415.82
Millar Foundation	0.00	0.00	0.00	0.00	0.00
Miscellaneous	291.98	0.00	0.00	291.98	112.40
Internet/Telephone Services	463.40	0.00	0.00	463.40	460.80
Donations / Gifts	0.00	0.00	0.00	0.00	0.00
Donations BB & GB	0.00	0.00	0.00	0.00	0.00
Roof Maintenance	0.00	0.00	0.00	0.00	0.00
Christmas Fayre	0.00	0.00	0.00	0.00	0.00
Funeral Donations Disbursed	0.00	0.00	0.00	0.00	0.00
Bank Charge	0.00	0.00	0.00	0.00	0.00
Christian Aid Donation	0.00	0.00	0.00	0.00	0.00
Computer and Equipment	0.00	0.00	0.00	0.00	0.00
	<u>38,126.16</u>	<u>0.00</u>	<u>0.00</u>	<u>38,126.16</u>	<u>33,773.29</u>
Total Payments	38,126.16	0.00	0.00	38,126.16	33,923.50

Coatbridge Townhead Parish Church

SC008809

Year ended 31 December 2025Notes to the Accounts**Governance costs**

Independent examine	0.00	0.00	0.00	0.00	0.00
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**5. Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the 5th and subsequent years) £39,856

6. Collections for Third Parties	2025	2024
	£	£
Christain Aid	0	0
Parkinsons Self Help	0	0
Grenfell Tower Appeal	0	0
Moirra Anderson Foundation	0	0
	<u>0</u>	<u>0</u>



## MEMORANDUM APPENDIX

### *Funds held by the General Trustees for the benefit of the Congregation*

171100 Coatbridge Townhead

2025

*Consolidated Fabric Fund*

£

#### CAPITAL ACCOUNT

Credit balances held as at 31st December at cost

0

Market value of balances held as at 31st December

0

#### REVENUE ACCOUNT

Credit balance as at 31st December

0

#### TEMPORARY ACCOUNT

Debit balance as at 31st December

(£351,579.00)

2025

*Individual Fund*

£

Purpose:

EXPENDABLE

Credit balances held as at 31st December at cost

0

Market value of balances held as at 31st December

0

PERMANENT ENDOWMENT

Credit balances held as at 31st December at cost

0

Market value of balances held as at 31st December

0