

**Bellshill and Bothwell Parish Church of Scotland  
(Previously Bothwell Parish Church of Scotland)**

**Financial Statements for the Year Ended 31 December 2025**

**Congregation No: 171181**

**Charity No: SC009819**

# **Bellshill and Bothwell Parish Church**

## **Year Ended 31 December 2025**

### **Trustees' Annual Report** **Year Ended 31<sup>st</sup> December 2025**

The Trustees present their annual report and financial statements of Bellshill and Bothwell Parish Church for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 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) Regulation 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 effective from 1 January 2019.

### **Objectives and Activities**

Worship is the principal activity of the congregation alongside outreach into the local community. Services are held at 10.30am each Sunday and are open to all. The sacrament of Holy Communion is celebrated every first Sunday of the month excluding January and at other times throughout the year as deemed appropriate by the Kirk Session. A high number of Baptisms and Marriages are usually celebrated throughout the year. A varied social programme is usually organised by members of the congregation and others, with the church Centre giving accommodation to a large number of church and community-based groups.

### **Achievements and Performance**

2025 has been a year of both continuity and profound change. The first half of the year saw Bothwell Parish Church continue in the patterns that have shaped it for generations. Sunday worship, community service, pastoral care, and the quiet faithful work of volunteers who rarely seek recognition. It is right to name that continuity before anything else. Amid all that has shifted, the congregation has remained what it has always been: a community gathered around Word and sacrament, committed to the flourishing of our neighbours.

We remain deeply grateful to the many individuals who give their time without fanfare, those who provide hospitality, enable access, staff the livestream, open the building for community groups, and keep the ordinary life of the Church running week by week. Without them, our charitable work would simply not be possible.

### **Worship and Ministry**

Sunday worship has continued throughout the year at Bothwell Church, and we have been glad to see the congregation gather faithfully across the seasons of the Christian year. Pizza and Praise was held twice monthly at the Church Centre as a more informal space for worship and community. At its height, it welcomed over 40 people at a time. We have also continued to make the church available for private prayer twice a month, offering a quiet space for those who wish to come without the structure of a full service.

The livestream of Sunday worship remains an important part of how we serve those who cannot attend in person, whether through age, illness, or distance.

### **Our Buildings**

Following the staffing changes reported in 2024, the Church Centre has continued to operate under a revised model that has kept it financially sustainable while remaining open to the congregation and community. We are grateful to all who adapted to the new way of working and ensured continuity of service.

We remain committed to responsible stewardship of our buildings, recognising that they are not only for us as a congregation but for the wider community we have been a part of for centuries.

## **Bellshill and Bothwell Parish Church**

### **Year Ended 31 December 2025**

#### **Community Outreach**

The community roots of this congregation run deep, and 2025 has seen those roots hold firm.

The Community Food Larder, run in partnership with Bothwell Futures, continued to operate from its permanent home in the Church Centre, offering dignified, choice-based food support to local residents. The move to a permanent, welcoming space made a real difference to those who use it and those who volunteer in it, and we remain grateful for the partnership that makes it possible.

The Memory Café continued to provide a consistent and caring space for those living with memory loss and their supporters. We welcomed new participants, while holding in tenderness the memory of those who have died. The café endures because of the dedication of its volunteers and the trust of its attendees.

ALLOVUS continued to bring together older members of our community, many of whom are housebound or have limited mobility. The value of that regular contact, for friendship, for activity, and for the simple knowledge that someone is expecting you, remains quietly significant.

The Baby and Toddlers group continued to meet weekly at the Church Centre, full of life and noise and young families who might otherwise have no connection to the Church. Sadly though at the start of the new school year due to parents and carers moving on there was no one able to take over the running and so the difficult decision was made to stop it.

Our relationship with Bothwell Primary School continues to deepen. We were glad to welcome pupils and staff again for a Christmas service, and our involvement with the school throughout the year reflects a commitment to the young people of this community that goes beyond any single event. The Minister continues to volunteer actively with the Boys Brigade, and youth engagement remains a priority for the congregation.

The Guild has continued its valued work, organising events for both the congregation and the wider community throughout the year.

Our ecumenical relationships with St Bride's Roman Catholic Church and Grace Church, Bothwell, remain warm. We were again glad to stand together at the war memorial on Remembrance Sunday, and we continue to look for ways to serve the community together.

#### **The Union**

As the year drew on, however, something larger was taking shape. On the 1<sup>st</sup> of September 2025, Bothwell Parish Church and Bellshill West Parish Church were united to form Bellshill and Bothwell Parish Church.

This was not a moment arrived at quickly or without cost. Union always involves both gain and grief, and we want to acknowledge honestly that members of both congregations have had to release something precious in order to receive something new. The name we carried, the traditions we treasured, the sense of a place that was ours — these things matter, and it would be wrong to rush past what has been given up. At the same time, we believe this is where God has been leading us, and we have seen real grace in the willingness of so many to embrace that calling.

The united congregation now worships and serves across two sites: Bothwell Church and our West Halls in Bellshill. Each building has its own history and its own place in its community. Our task in the years ahead is to honour both while growing into a shared identity that belongs fully to neither predecessor congregation alone but to something new that God is doing through both of them together.

## **Bellshill and Bothwell Parish Church**

### **Year Ended 31 December 2025**

#### **Looking Ahead**

We enter 2026 with much still to discern. Questions about our buildings, our staffing, our community presence in Bellshill, and the shape of our common life remain open. But we face them as one congregation, with a shared commitment to the vision that has guided us: to follow the example of Jesus Christ as a vibrant worshipping community, embracing change while respecting tradition, nurturing one another, and loving the world beyond our walls.

We are grateful for the past that has formed us, for the present that has stretched us, and for the future that we face together.

#### **Financial Review**

The Financial Statements for 2025, reflect the Union of Bellshill Parish Church and Bothwell Parish Church on 1<sup>st</sup> September 2025 to form Bellshill and Bothwell Parish Church. They include the income and expenditure of Bothwell Parish Church up to 31<sup>st</sup>, August 2025, and the income and expenditure of Bellshill and Bothwell Parish Church from 1<sup>st</sup> September to 31<sup>st</sup> December 2025. In addition income includes the Transfer of Union Balance representing the general and restricted reserves of Bellshill Parish Church as at 31<sup>st</sup> August 2025. Comparative figures for 2024 are for Bothwell Parish Church.

The main component of total revenues of £ 471,469 in 2025 was an unrestricted legacy of £ 170,420. During the year regular donations by standing order fell although to some extent this was compensated by an increase in donations and fund raising through concerts etc. The value of Transfer of Union Balances was £51,414 of which £ 35,368 was unrestricted.

Expenditure in 2025 was dominated by Repairs and Maintenance of £ 126,801. This included a sum of £54,000 which was spent on repairing extensive damage to the Flat and Office (which are both contained within the Gatehouse) caused by dry rot. The dry rot has been treated and eradicated. In addition new double glazed windows were installed in the Manse and an architect's bill relating to Project 2021 and beyond was settled.

Overall the Church ended the year with a surplus of £ 74,356 in the General Account.

#### **Giving to Grow**

The congregation met its Giving to Grow contribution in full during 2025. Contributions were paid in regular monthly instalments. There were no outstanding amounts from prior years. During the year, funds of £327.70 were raised through the congregation for Christian Aid (2024 £ 940.70)

#### **Risk Management**

In common with other Churches and congregations, Bellshill and Bothwell Parish Church faces risks and uncertainties around the areas of congregational giving and an ageing membership. The Financial Committee and Kirk Session will monitor these risks and will formulate appropriate strategies and responses.

Other risks facing the charity, and for which specific safeguards are in place, include areas such as Safeguarding, Data Protection and Health & Safety.

## **Bellshill and Bothwell Parish Church**

### **Year Ended 31 December 2025**

#### **Reserves Policy**

The Church has and will continue to set aside cash and assets as appropriate to cover all the Restricted Funds that are created from time to time.

In addition, the Church maintains an Unrestricted Fund that is used to support the day to day activities of the Church. At the end of the year this amounted £ 74,346, largely as a result of the legacy that was received during the year.

Prior to the Union, Bothwell Parish Church had set a figure of £ 50,000 as a target for reserves but after the Union and the consequent increase in the property portfolio, it seems prudent to increase this figure for Bellshill and Bothwell Parish Church by 50% to £ 75,000. This figure is close to the level of the Unrestricted Fund at the end of the year.

If this level is to be maintained or increased in 2026 the Church will require as a minimum to operate on a break even basis for the year, even though an analysis of current run rates would indicate that this is a challenge. This has been discussed by the Property Committee and the Kirk Session and it is planned to maximise grant income to fund significant repairs and to approach the congregation to increase the level of giving, so that the level of reserves may be retained.

#### **Structure, Governance and Management**

##### **Governing Document**

Bellshill and Bothwell Parish Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form) 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.

##### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and approved by the congregation as those considered to possess the appropriate skills and gifts. The Kirk Session is responsible for all matters temporal and spiritual within the congregation. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by the Presbytery of Forth Valley and Clydesdale.

##### **Organisational structure**

The Kirk Session which meets a minimum of seven times per year is responsible for the organisational functioning of the congregation. Certain responsibilities are delegated to the Finance and Property Committees and to special Working Groups as appropriate. They report to, and act under authority of, the Kirk Session.

#### **Reference and Administrative Information**

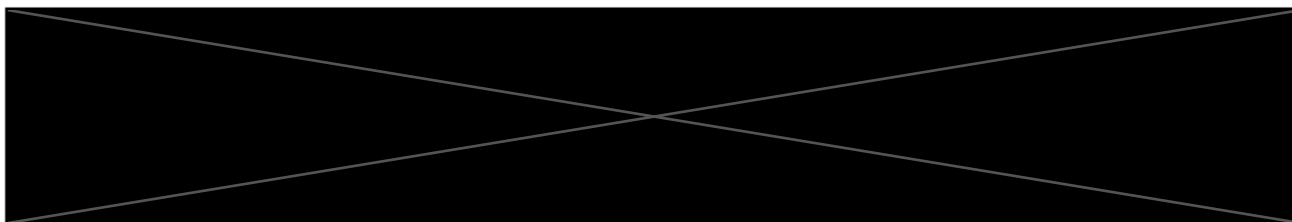
##### **Trustees**

## **Bellshill and Bothwell Parish Church**

### **Year Ended 31 December 2025**

Teaching Elder: MAJCHER, Rev Iain

The following Ruling Elders served until 31<sup>st</sup> August 2025:



Current Ruling Elders and dates of service:

Eleanor Barr and Bruce Moyes from 1<sup>st</sup> January 2025; David Foye, Steven Foye, Agnes Graham, Annabel Leitch, and Martha Rodger all from 1<sup>st</sup> September 2025; Roy Gardner and Valentine Gryzbek both from 7<sup>th</sup> September 2025; Matthew Bell, Douglas Johnston and Sally Wilson all from 28<sup>th</sup> September 2025.

#### **Principal Office-bearers:**

**Minister:** Rev Iain Majcher

**Joint Session Clerks:** Sally Wilson and David Foye

**Finance Convener:** John Gilmour.

**Congregational Treasurer:** Roy Gardner.

**Principal Office:** Bothwell Parish Church Office  
46 Main Street, Bothwell G71 8EX

**Charity Name:** Bellshill and Bothwell Parish Church of Scotland

**Charity Registration Number:** SC009819

**Congregation Reference Number:** 171181

**Independent Examiner:** Helen Whitelaw CA  
Whitelaw & Co, 17c Townhead Street, Strathaven ML10 6AB

**Bankers:** Bank of Scotland plc  
207 Main St, Bellshill, ML4 1AL

#### **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).

**Bellshill and Bothwell Parish Church**  
**Year Ended 31 December 2025**

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; and
- 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,**

Session Clerk



Date Signed

6/5/2026

**Bellshill and Bothwell Parish Church**  
**Year Ended 31 December 2025**

**Independent Examiner's Report to the Trustees of Bellshill and Bothwell Parish Church**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 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 1.1 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.



Helen Whitelaw

Chartered Accountant, Institute of Chartered Accountants of Scotland

Date signed 12/05/2026

**Whitelaw & Co**  
**17c Townhead Street**  
**Strathaven**  
**ML10 6AB**



# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Year Ended 31st December 2025

### Statement of Financial Activities

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>Income from:</b>							
Donations and Legacies	2	£343,045	£40,978	£384,023	£141,017	£20,256	£161,273
Charitable Activities	3	£6,112	£0	£6,112	£3,383	£0	£3,383
Other Trading Activities	4	£79,056	£0	£79,056	£77,100	£0	£77,100
Investments	5 and 10	£2,278	£0	£2,278	£144	£0	£144
<b>Total Income</b>		<b>£430,491</b>	<b>£40,978</b>	<b>£471,469</b>	<b>£221,644</b>	<b>£20,256</b>	<b>£241,900</b>
<b>Expenditure on:</b>							
Charitable Activities	6	£355,552	£22,715	£378,267	£235,061	£15,300	£250,361
<b>Total Expenditure</b>		<b>£355,552</b>	<b>£22,715</b>	<b>£378,267</b>	<b>£235,061</b>	<b>£15,300</b>	<b>£250,361</b>
Net Income (expenditure)		£74,939	£18,263	£93,202	-£13,417	£4,956	-£8,461
<b>Net movement in funds</b>		<b>£74,939</b>	<b>£18,263</b>	<b>£93,202</b>	<b>-£13,417</b>	<b>£4,956</b>	<b>-£8,461</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		-£593	£50,088	£49,495	£12,824	£45,132	£57,956
<b>Total Funds carried forward</b>		<b>£74,346</b>	<b>£68,351</b>	<b>£142,697</b>	<b>-£593</b>	<b>£50,088</b>	<b>£49,495</b>

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Year Ended 31st December 2025

### Balance Sheet

At 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<b>Fixed Assets</b>					
Tangible Fixed Assets	9	£15,549	£22,584	£38,133	£38,425
Investments	10	£731	£0	£731	£306
		<u>£16,280</u>	<u>£22,584</u>	<u>£38,864</u>	<u>£38,731</u>
<b>Current Assets</b>					
Debtors	11	£139,049	£0	£139,049	£4,385
Bank and Cash		£72,761	£45,767	£118,528	£34,702
		<u>£211,810</u>	<u>£45,767</u>	<u>£257,577</u>	<u>£39,087</u>
<b>Creditors</b>					
Falling due within 1 year	12	£144,494	£0	£144,494	£14,448
		<u>£144,494</u>	<u>£0</u>	<u>£144,494</u>	<u>£14,448</u>
<b>Net Current Assets</b>		<u>£67,316</u>	<u>£45,767</u>	<u>£113,083</u>	<u>£24,639</u>
<b>Creditors Due After 1 Year</b>	13	<u>£9,250</u>	<u>£0</u>	<u>£9,250</u>	<u>£13,875</u>
<b>Net Assets</b>	14	<u>£74,346</u>	<u>£68,351</u>	<u>£142,697</u>	<u>£49,495</u>
<b>Unrestricted Funds</b>	15	£74,346	£0	£74,346	-£593
<b>Restricted Funds</b>	15	£0	£68,351	£68,351	£50,088
<b>Total Funds</b>		<u>£74,346</u>	<u>£68,351</u>	<u>£142,697</u>	<u>£49,495</u>



Session Clerk

6/5/2026

Date Signed



Treasurer

6/5/26

Date Signed

## **Bellshill and Bothwell 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) effective from 1 January 2019 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.

#### **Recognition and allocation of expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for the expenditure.

#### **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.

**Bellshill and Bothwell Parish Church**  
**Year Ended 31 December 2025**

All tangible fixed assets costing in excess of £ 2,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures and Fittings	- 25% / 5% on cost
Computer equipment	- 25% on cost
Premises	- 20%/10% on cost

**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**

Bothwell 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.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Creditors**

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Commentary - FY 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>2 Donations and Legacies</b>						
Offerings	£111,553	£0	£111,553	£110,403	£0	£110,403
Tax recovered on Gift Aid	£25,704	£0	£25,704	£25,614	£0	£25,614
Legacies	£170,420	£0	£170,420	£5,000	£0	£5,000
The Guild	£0	£2,549	£2,549	£0	£2,961	£2,961
Media Fund Income	£0	£2,000	£2,000	£0	£1,800	£1,800
Sunday School	£0	547	£547			
Community Outreach/Winter Warmers	£0	£1,210	£1,210	£0	£215	£215
Exceptional Roof and Building Projects Fund	£0	£9,511	£9,511	£0	£10,333	£10,333
Memory Cafe	£0	£4,200	£4,200			
Transfer of Union Balance	£35,368	£16,046	£51,414	£0	£0	£0
Allovas Income	£0	£4,915	£4,915	£0	£4,947	£4,947
	<b>£343,045</b>	<b>£40,978</b>	<b>£384,023</b>	<b>£141,017</b>	<b>£20,256</b>	<b>£161,273</b>
<b>3 Incoming Resources from Charitable Activities</b>						
Weddings and Funerals	£3,540	£3	£3,543	£2,125	£0	£2,125
Coffee Mornings etc.	£2,572	£0	£2,572	£1,258	£0	£1,258
	<b>£6,112</b>	<b>£3</b>	<b>£6,115</b>	<b>£3,383</b>	<b>£0</b>	<b>£3,383</b>

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Commentary - FY 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>4 Other Trading Activities</b>						
Bothwell Hall Rents	£71,155	£0	£71,155	£71,640	£0	£71,640
Flat Rent Received	£5,865	£0	£5,865	£5,460	£0	£5,460
West Hall Rents	£2,036	£0	£2,036			
	<b>£79,056</b>	<b>£0</b>	<b>£79,056</b>	<b>£77,100</b>	<b>£0</b>	<b>£77,100</b>

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>5 Investment Income</b>						
Dividends Received	£16	£0	£16	£14	£0	£14
Unrealised Gain for Year	£425	£0	£425	£33	£0	£33
Bank Interest	£1,837	£0	£1,837	£97	£0	£97
	<b>£2,278</b>	<b>£0</b>	<b>£2,278</b>	<b>£144</b>	<b>£0</b>	<b>£144</b>

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Commentary - FY 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
<b>6 Analysis of Resources Expended</b>						
<b>Charitable Activities</b>						
Fabric Repairs and Maintenance	£115,483	£11,318	£126,801	£25,887	£3,462	£29,349
Giving to Grow	£102,608	£0	£102,608	£84,235	£0	£84,235
Heat and Light	£42,429	£0	£42,429	£36,435	£0	£36,435
Cleaning and Waste disposal	£18,859	£0	£18,859	£15,502	£0	£15,502
Insurance	£15,730	£0	£15,730	£11,428	£0	£11,428
Salary Costs	£10,179	£0	£10,179	£13,129	£0	£13,129
Organ and Music	£9,818	£0	£9,818	£9,440	£0	£9,440
Church Organisations	£0	£8,321	£8,321	£0	£7,132	£7,132
Other Expenses	£7,893	£70	£7,963	£7,301	£380	£7,681
Printing, Copying and Telephone	£7,310	£0	£7,310	£8,147	£0	£8,147
Other Building Costs	£7,065	£0	£7,065	£5,902	£0	£5,902
Council Tax/Water Rates	£5,872	£0	£5,872	£4,712	£0	£4,712
Church Cleaning	£3,293	£0	£3,293	£1,582	£0	£1,582
Depreciation of fixed assets	£1,541	£1,751	£3,292	£3,983	£1,751	£5,734
Presbytery Dues	£3,197	£0	£3,197	£3,211	£0	£3,211
Minister's Expenses	£1,624	£0	£1,624	£1,720	£0	£1,720
Examining Accountant's Fee	£1,560	£0	£1,560	£1,920	£0	£1,920
Winter Warmers	£0	£1,137	£1,137	£0	£1,291	£1,291
IT Costs	£951	£0	£951	£242	£0	£242
Flowers	£140	£0	£140	£144	£0	£144
Midweek Services Expenditure (Presbytery Grant)	£0	£118	£118	£0	£1,284	£1,284
Pulpit Supply	£0	£0	£0	£141	£0	£141
<b>Total</b>	<b>£355,552</b>	<b>£22,715</b>	<b>£378,267</b>	<b>£235,061</b>	<b>£15,300</b>	<b>£250,361</b>

# **Bellshill and Bothwell Parish Church**

## **Year Ended 31 December 2025**

**Bellshill and Bothwell Parish Church**  
**Commentary - FY 2025**

### **7 Staff costs and numbers**

	2025	2024
Salaries and Wages	£19,583	£21,415
<b>Total</b>	<b><u>£19,583</u></b>	<b><u>£21,415</u></b>

The average number of employees during the year, calculated on the basis of headcount, was as follows.

	2025	2024
Music Staff	3	2
Administrative Staff	1	1
	<b><u>4</u></b>	<b><u>3</u></b>

These totals exclude the Minister, who is an employee of the Church of Scotland.

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the cost 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) £39,586.

### **8 Trustee Remuneration and Related Party Transactions**

Expenses totaling £ 6,909 (2024:£ 7,656) were paid out on behalf of four Trustees which includes Council Tax of £ 3,676 (2024: £3,451) on behalf of one of the Trustees.

No Trustee or persons related to a Trustee had any personal interest in any contract or transaction entered into by the congregation during the year.

During the year, £ 30,708 (2024:£ 36,890) was donated to the congregation by the Trustees.



# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

### Bellshill and Bothwell Parish Church Commentary - FY 2025

#### 9 Tangible Fixed Assets

	Fixtures & Fittings	Office Equipment	Premises	Total
<b>Cost</b>				
At 1 January 2025	£46,620	£2,259	£2,295	£51,174
Additions	£0	£3,000	£0	£3,000
Disposals	£0	£0	£0	£0
At 31 December 2025	<u>£46,620</u>	<u>£5,259</u>	<u>£2,295</u>	<u>£54,174</u>
<b>Depreciation</b>				
At 1 January 2025	£11,838	£452	£459	£12,749
Charge for the Year	£2,331	£502	£459	£3,292
Eliminated on Disposals	£0	£0	£0	£0
At 31 December 2025	<u>£14,169</u>	<u>£954</u>	<u>£918</u>	<u>£16,041</u>
<b>Net Book Value</b>				
At 31 December 2025	<u>£32,451</u>	<u>£4,305</u>	<u>£1,377</u>	<u>£38,133</u>
At 31 December 2024	<u>£34,782</u>	<u>£1,807</u>	<u>£1,836</u>	<u>£38,425</u>

#### 10 Investments

	Unrestricted	Restricted	Total	2024
<b>Market Value at 31 December 2024</b>	<u>£306</u>	<u>£0</u>	<u>£306</u>	<u>£273</u>
Investments acquired	£0	£0	£0	£0
Unrealized Gain (loss) on investments	£425	£0	£425	£33
<b>Market Value 31/12/2025</b>	<u>£731</u>	<u>£0</u>	<u>£731</u>	<u>£306</u>
<b>Investments at cost</b>	<u>£0</u>	<u>£0</u>	<u>£0</u>	<u>£0</u>

The following investments are held: 83 Santander shares @ £8.81

No consideration was paid for the shares

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Commentary - FY 2025

### 11 Debtors

	2025	2024
Receivable from General Trustees on Sale of Manse	£129,436	£0
Gift Aid for September to December	£9,613	£1,985
	<u>£139,049</u>	<u>£1,985</u>

### 12 Creditors

Accruals	£9,000	£9,823
Temporary Loan from General Trustees	£130,617	£0
Retiring Collection for Erskine Hospital	£251	£0
Loan	£4,625	£4,625
	<u>£144,493</u>	<u>£14,448</u>

### 13 Creditors due after 1 year

Loan	2-5 Years	£9,250	£13,875
		<u>£9,250</u>	<u>£13,875</u>

### 14 Analysis of Net Assets among Funds

	General	Designated	Restricted	Total
Fixed Assets	£15,549	£0	£22,584	£38,133
Investments	£731	£0	£0	£731
Current Assets	£211,810	£0	£45,767	£257,577
Current Liabilities	-£144,494	£0	£0	-£144,494
Creditors Due After 1 year	-£9,250	£0	£0	-£9,250
<b>Net Assets at 31 December 2025</b>	<b>£74,346</b>	<b>£0</b>	<b>£68,351</b>	<b>£142,697</b>
	General	Designated	Restricted	Total
Fixed Assets	£14,090	£0	£24,335	£38,425
Investments	£306	£0	£0	£306
Current Assets	£13,334	£0	£25,753	£39,087
Current Liabilities	-£14,448	£0	£0	-£14,448
Creditors Due After 1 year	-£13,875	£0	£0	-£13,875
<b>Net Assets at 31 December 2024</b>	<b>-£593</b>	<b>£0</b>	<b>£50,088</b>	<b>£49,495</b>

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

Bellshill and Bothwell Parish Church  
Commentary - FY 2025

15 Movement in Funds	At 1 Jan 2025	Total Income	Total Expenditure	Transfers	At 31 Dec 2025
<b>Restricted Funds</b>					
Allovis	£1,212	£4,915	£4,677	£0	£1,450
Sunday School	£210	£646	£263	£0	£593
Piano	£14,632	£0	£1,266	£0	£13,366
Organ	£9,981	£0	£555	£0	£9,426
Memory Cafe	£1,929	£4,200	£800	£0	£5,329
Robert Robertson Choral Fund	£920	£0	£0	£0	£920
Guild	£1,886	£2,549	£2,581	£0	£1,854
Community Outreach / Winter Warmers	£3,018	£11,245	£1,137	£0	£13,126
Covid Memorial Window	£5,320	£0	£0	£0	£5,320
Presbytery Grant for Midweek Services	£516	£0	£118	£0	£398
Media Fund	£0	£4,626	£0	£0	£4,626
Helen Stewart Memorial Fund	£0	£3,286	£0	£0	£3,286
Exceptional Roof and Building Projects	£10,464	£9,511	£11,318	£0	£8,657
	<u>£50,088</u>	<u>£40,978</u>	<u>£22,715</u>	<u>£0</u>	<u>£68,351</u>
<b>Unrestricted Funds</b>					
General Fund	-£593	£430,491	£355,552	£0	£74,346
2021 and beyond designated Fund	£0	£0	£0	£0	£0
	<u>-£593</u>	<u>£430,491</u>	<u>£355,552</u>	<u>£0</u>	<u>£74,346</u>
<b>Total Funds</b>	<u>£49,495</u>	<u>£471,469</u>	<u>£378,267</u>	<u>£0</u>	<u>£142,697</u>
	At 1 Jan 2024	Total Income	Total Expenditure	Transfers	At 31 Dec 2024
<b>Restricted Funds</b>					
Allovis	£745	£4,207	£3,740	£0	£1,212
Sunday School	£418	£340	£548	£0	£210
Piano	£15,828	£0	£1,196	£0	£14,632
Organ	£10,536	£0	£555	£0	£9,981
Memory Cafe	£1,829	£400	£300	£0	£1,929
Robert Robertson Choral Fund	£1,000	£0	£80	£0	£920
Guild	£1,769	£2,961	£2,844	£0	£1,886
Winter Warmers	£4,094	£215	£1,291	£0	£3,018
Covid Memorial Window	£5,320	£0	£0	£0	£5,320
Presbytery Grant for Midweek Services	£0	£1,800	£1,284		
Exceptional Roof and Building Projects	£3,593	£10,333	£3,462	£0	£10,464
	<u>£45,132</u>	<u>£20,256</u>	<u>£15,300</u>	<u>£0</u>	<u>£50,088</u>
<b>Unrestricted Funds</b>					
General Fund	£1,000	£221,644	£235,061	£11,824	-£593
2021 and beyond designated Fund	£11,824	£0	£0	-£11,824	£0
	<u>£12,824</u>	<u>£221,644</u>	<u>£235,061</u>	<u>£0</u>	<u>-£593</u>
<b>Total Funds</b>	<u>£57,956</u>	<u>£241,900</u>	<u>£250,361</u>	<u>£0</u>	<u>£49,495</u>

# Bellshill and Bothwell Parish Church

## Year Ended 31 December 2025

### Bellshill and Bothwell Parish Church Commentary - FY 2025

#### Note 15 Purposes of Restricted Funds

<b>Allovens</b>	This fund is used exclusively for the purpose of supporting the elderly in the congregation and community.
<b>Sunday School</b>	These are funds collected by the Sunday School for their own projects and to support appropriate charitable activity.
<b>Piano</b>	This fund was donated to enable the purchase and maintenance of a grand piano.
<b>Organ</b>	This fund was donated to fund the purchase of a new organ
<b>Memory Cafe</b>	This fund is to support the work of the Memory Cafe
<b>Robert Robertson Choral Fund</b>	This fund is for the promotion of choral singing in the Church through providing scholarships
<b>Guild</b>	These are funds collected by the Guild for their own projects and to support appropriate charitable activity
<b>Community Outreach/ Winter Warmers</b>	This fund is intended to fund outreach in the community and to allow us to combat hunger and social isolation working in a variety of ways hand in hand with community organizations
<b>Covid Memorial Window</b>	This fund has been created to raise funds to commission a stained-glass window within the church to commemorate those in the community affected by the Covid outbreak.
<b>Presbytery Grant for Midweek Services</b>	This fund was set up through a grant from the Presbytery to facilitate the start up of midweek services.
<b>Media Fund</b>	This fund is to provide improved media within church properties
<b>Helen Stewart Memorial Fund</b>	This fund is for Youth and Fellowship.
<b>Exceptional Roof and Building Projects</b>	This fund was set up in 2003 to fund projects that fall outside the normal annual plans for repairs and maintenance.

#### Note 15 Puposos of Designated Funds

<b>General Fund</b>	This fund is used for the general day to day running of the church
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#### 16 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contributions 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 contributions of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Bellshill and Bothwell Parish Church**  
**Year Ended 31 December 2025**

**Appendices**

**Funds Held by the Church of Scotland General Trustees**  
**For the benefit of the Congregation**

**171181 Bellshill and Bothwell**

*Consolidated Fabric Fund*

	2025 £
<b>CAPITAL ACCOUNT</b>	
Credit Balances held at 31 December at cost	50,000.00
Market Value of Investments at 31 December	<u>50,000.00</u>
<b>REVENUE ACCOUNT</b>	
Credit Balance at 31 December	<u>901.24</u>
<b>TEMPORARY ACCOUNT</b>	
Debit Balance at 31 December	<u>(130,616.80)</u>