

HOLYTOWN PARISH CHURCH
OF SCOTLAND

CHARITY NUMBER SC012888

---oOo---

CONGREGATIONAL ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2024

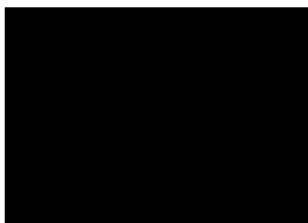
---oOo---

Charity Name: Holytown Parish Church of Scotland

Charity Registration Number: SC012888

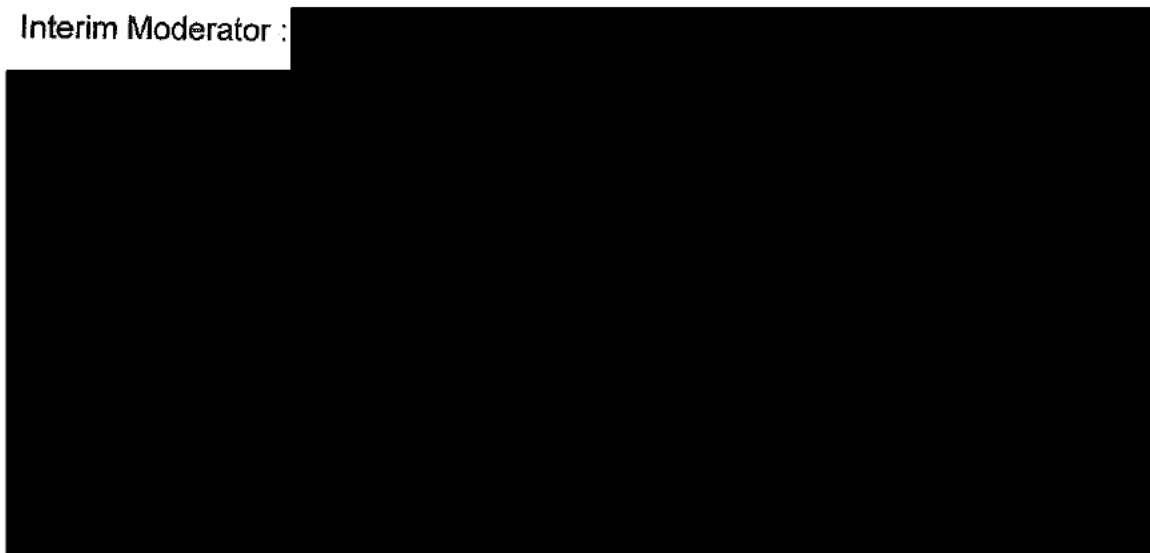
Congregation Reference No: 171124

Contact Address:



Trustees:

Interim Moderator :



Principal Office-Bearers:



Independent Examiner:



Bankers: Virgin Money. 43 Hamilton Road, Motherwell, ML1 3DD

Holytown Parish Church Annual Report 2024

Introduction

This year we as a Church and as a community continued to face some challenging times. Discussions are still ongoing regarding the plan to reduce the number of Church buildings which was submitted by the Presbytery Mission Planning Group and subsequently rejected by Forth Valley and Clydesdale Presbytery. An appeal was submitted to The General Trustees in Edinburgh which has resulted in them setting up a Mission Plan Review Panel in December 2024. We await their decision.

We trust you will keep these issues and the people dealing with them in your thoughts and prayers.

We continue to reach out to as many people as possible in our community through our Thought for the Day message which is on our website and sent out by email three times a week. Our Session Clerk [REDACTED] and one of our Wrangholm friends [REDACTED] prepare the message on alternative weeks.

A local resident [REDACTED] who serves at a Church in Glasgow, approached us to hold an event in the Church Hall to bring her neighbours together through holding a "Harvest" inspired celebration. We included details of the Holytown Harvest event on our website and invited people to join us for a light snack and refreshments and to donate food items to support the less fortunate in our community. The donations were included with items from our own Harvest Thanksgiving Service the following day and were handed over to the Salvation Army for distribution. It was good to share this time of giving and fellowship with our friends and neighbours.

In June we were delighted to welcome the Moderator of the General Assembly, [REDACTED] to conduct our service of worship and Holy Communion. An invitation was issued to all neighbouring Churches to join with us in fellowship and share a light lunch in the Church Hall. Shaw is originally from Holytown where four generations of his family have served this Church. One of his themes for the year is "Building together" which reflects his roots here in Holytown where his family had their own building company. Shaw's gift to the Congregation is a tile which has been framed and can be seen above the baptismal font.

Sadly three stalwarts of our congregation passed away this year and their absence continues to be deeply felt. All three served their Church and God with faith and dedication.

[REDACTED] was our Senior Elder and had achieved over 50 years service as an elder. He was part of the Finance Team and was always available with some wise words when needed.

[REDACTED] planted the bulbs at the entrance to the Church Hall and each spring we have a constant reminder of her love of plants. She could always be relied upon if there was a social gathering – the tea trolley would be set up in no time!

[REDACTED] held almost every position in the Church apart from Minister! Sunday School Superintendent, Magazine editor, Organist, Treasurer, Clerk to the Board, Clerk for vacancy committees, Officer in the Girls Guildry which became the Girls Brigade, Church Elder, and wrote several books on Holytown Parish Church. It was fitting that at her funeral, the minister and five of the pall bearers were former pupils of her Sunday School classes.

On a more positive note, we had four new elders inducted. [REDACTED]

[REDACTED] were welcomed additions to the Kirk Session.

Our Interim Moderator [REDACTED] South Wishaw Parish Church and Locum tenens [REDACTED] continue to provide spiritual guidance during 2024. We would like to pass on our thanks to [REDACTED] for their support and assistance as we realise how fortunate we are to have someone in our pulpit every week during these uncertain times.

Our Organisations continue their good work with both young and old. The Guild meet on a Monday afternoon, Boys Brigade on a Monday evening. Numbers remain constant for both Organisations and is a testament to the commitment of all the leaders involved to provide, nurture and enjoy Christian fellowship. Sadly our Girls Brigade Company was disbanded in September due to change of circumstances and commitments for the Officers, with decommissioning taking place during the Thanksgiving Service held in October. The Girls Guildry was established in Holytown in 1938, then became the Girls Brigade in 1965 providing fun, friendship, fellowship and spiritual guidance to enable girls of all ages to live up to their motto to "Seek, Serve and Follow Christ" for over 80 years.

Vision Group

No further action has been taken regarding renovations.

Financial Review

We continued to meet our financial obligations to the National Church through 10 monthly payments to Edinburgh and also meet our commitments to Presbytery through one annual payment. Our payments exceeded our income as a result of several factors which has resulted in a deficit for the year. Income £67533, Payments £70672, Defecit £3139. Income from Freewill Offerings and Standing Orders has reduced. One of our gas contracts was renewed and prices are a lot higher than the previous contract. Our Locum costs increased, Garden maintenance increased due to storm damage, Our Hall Let income increased slightly but will improve in 2025 with a new group using the Hall four times per week. Due to the reduced income we had to supplement our funds with a transfer of £4000 from the Investors Trust Fund. Our funds are being depleted and an increase in giving is necessary in order to fulfil all our obligations for 2025.

No Stewardship Campaign has been discussed or organised pending the outcome of future closures in Forth Valley & Clydesdale Presbytery.

Susan Reid Treasurer

Reserves Policy

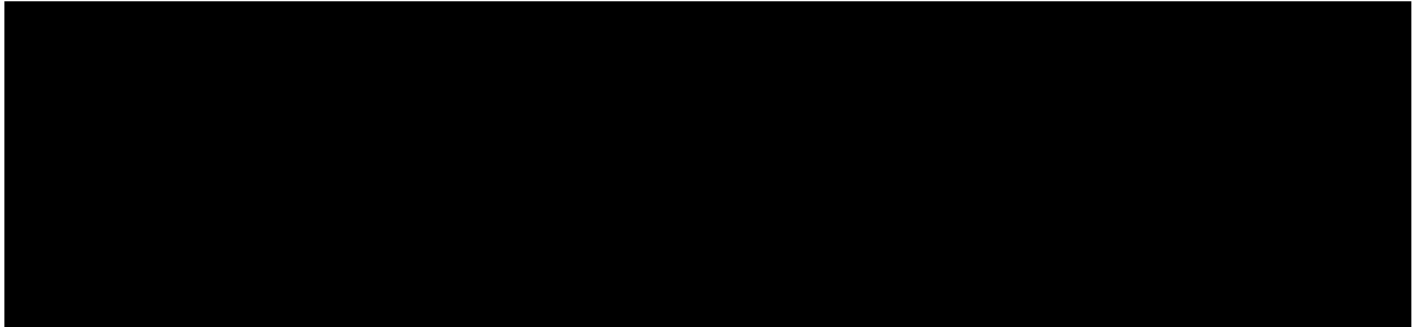
It is the Trustees policy to be ever mindful of the need to set aside Reserves whenever this is possible so that any special needs which may arise can be met. The current figure set aside is £2589.00.

Statement of Trustees' Responsibilities

The members of the Kirk Session/Finance Group 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/Finance Group are responsible for keeping proper accounting records which on request, must reflect the financial situation 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 the safeguarding of the assets of the Church and must take responsible steps for the prevention and or detection of fraud or other irregularities.

Approved by the Trustees and signed on their behalf



Trustees' Annual Report
Year ended 31st December 2024

Structures, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The Interim Minister and Locum Tenens were appointed by the Presbytery of Hamilton (now the Presbytery of Forth Valley and Clydesdale).

Organisational Structure

The Kirk Session which meets at least six times a year is responsible for spiritual affairs within the church.

Certain responsibilities are delegated to the Fabric and the Finance Committees.

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 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.

Services of Worship are held at 10.00 am each Sunday and on Communion Sundays (4 per year). The Boys' Brigade meets on Monday evenings and the Guild on Monday afternoons.

Independent Examiner's Report to the Trustees of Holytown Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 2 to 7.

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 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DATE: 26 | 3 | 25

HOLYTOWN PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS YEAR ENDED 31 DECEMBER 2024

	<i>Note</i>	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Endowment Funds 2024 £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
<u>Receipts</u>						
Donations	3	38,833	-	-	38,833	38,371
Bank and deposit interest		172	805	46	1,023	736
The Guild		1,160	-	-	1,160	1,324
Sunday School		-	-	-	-	1
The Boys Brigade		-	60	-	60	40
Consolidated Fabric Fund		7,550	-	-	7,550	7,363
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		47,715	865	46	48,626	47,835
Hall let		4,506	-	-	4,506	4,724
Manse let		12,240	-	-	12,240	6,185
Income: Funerals etc		670	-	-	670	350
Electric/Gas refunds		1,491	-	-	1,491	101
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		66,622	865	46	67,533	59,195
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Payments</u>						
Cost of generating funds	4	120	-	-	120	81
Governance costs		100	-	-	100	100
Charitable activities		59,875	-	-	59,875	54,053
Maintenance		3316	-	-	3,316	2,284
The Guild		733	-	-	733	1,301
Sunday School		-	-	-	-	210
Consolidated Fabric Fund		6,528	-	-	6,528	7,602
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		70,672	-	-	70,672	65,631
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of (payments over receipts)/receipts over payments before transfers		(4,050)	865	46	(3,139)	(6,436)
Transfers		4,000	(4,000)	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Excess of (payments over receipts)/receipts over payments		(50)	(3,135)	46	(3,139)	(6,436)
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

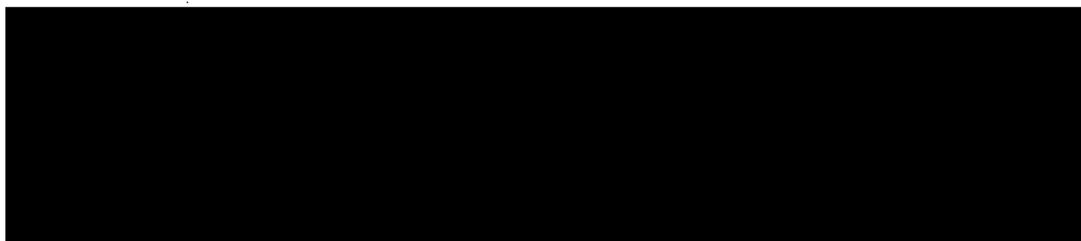
HOLYTOWN PARISH CHURCH OF SCOTLAND

STATEMENT OF BALANCES AT 31 DECEMBER 2024

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Endowment Funds 2024 £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
(Note 2)					
<u>Bank and deposit balances</u>					
Balances brought forward	10,647	18,818	878	30,343	36,779
<u>Movement in year</u>					
(Excess of payments over Receipts)/Excess of receipts over payments	(50)	(3,135)	46	(3,139)	(6,436)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Bank and deposit balances carried forward	10,597	15,683	924	27,204	30,343
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The accounts were approved by the Kirk Session and Financial Board on 23rd March 2025

For and on behalf of the Kirk Session and Financial Board



HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2024

1. Trustee remuneration and related part transfers

Locum Minister's expenses of £11,463.69

Honorariums: £Nil

No Stewardship campaign has been held or discussed pending the outcome of our request for review to the General Council Trustees. We await the decision of the Mission Plan Review Panel which was appointed in December 2024.

Movement in funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 December 2024 £
<u>Unrestricted funds</u>					
General fund	7,670	55,434	63,411	4,000	3,693
Designated funds:					
Sunday School	-	-	-	-	-
The Guild	340	1,160	733	-	767
Consolidated Fabric Fund	2,637	10,028	6,528		6,137
	<u>10,647</u>	<u>66,622</u>	<u>70,672</u>	<u>4,000</u>	<u>10,597</u>
<u>Restricted funds</u>					
Designated funds:					
Fabric	13,736	652	-	(4,000)	10,388
Reserve	2,460	129	-	-	2,589
Sunday School	463	24	-	-	487
Hall fund	1,015	-	-	-	1,015
Boys Brigade	1,144	60	-	-	1,204
	<u>18,818</u>	<u>865</u>	<u>-</u>	<u>(4,000)</u>	<u>15,683</u>
<u>Endowment funds</u>					
Legacy fund	878	46	-	-	924
	<u>30,343</u>	<u>67,533</u>	<u>70,672</u>	<u>-</u>	<u>27,204</u>
Totals					

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2024

2. Movement in funds (continued)

Purposes of Designated funds

Fabric Fund: The Trustees are considering ways in which our facilities in the Hall can be improved. This, we believe, will be beneficial to the congregation as a whole.

Reserve Fund: The Trustees set aside funds which can be used when other funds are low or for a specific purpose.

Sunday School: This fund is run by the Sunday School staff with oversight from the Kirk Session.

The Guild: The committee runs the day to day affairs of the Guild. Much of the money raised is donated to the church but were it ever necessary The Guild would assist the church to meet its commitments for the year.

Purposes of Restricted funds

Hall Fund: Discussions are still ongoing with regard to using this money so that the item purchased is going to be a worthwhile asset to the facilities in the Hall.

Purposes of Endowment funds

The Legacy Fund consists of three capital amounts, namely:

The John Shearer Legacy	£200
The Margaret Sym Bequest	£45
The Robertson Benevolent Fund	£100

The three legacies were bequeathed to the church by former members. These capital sums must remain intact but the interest may be used to help the poor and needy.

3. Analysis of donations

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£	£
FWO Scheme (non Gift Aid)	3,524	-	3,524	5,079
Gift Aid donations	19,315	-	19,315	21,201
Tax recovered on Gift Aid donations	7,877	-	7,877	5,275
Ordinary offerings	2,114	-	2,114	1,898
Other donations	6,003	-	6,003	4,918
	<hr/>	<hr/>	<hr/>	<hr/>
	38,833	-	38,833	38,371
	<hr/>	<hr/>	<hr/>	<hr/>

Note: No donations were received for the Endowment Funds.

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2024

4. Analysis of payments

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total 2024</i>	<i>Total 2023</i>
	£	£	£	£
<u>Cost of generating funds</u>				
FWO envelopes	120	-	120	81
	<hr/>	<hr/>	<hr/>	<hr/>
	120	-	120	81
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Governance Costs</u>				
Accounts Fee	100	-	100	100
	<hr/>	<hr/>	<hr/>	<hr/>
	100	-	100	100
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Charitable activities</u>				
Giving to Grow	15,522	-	15,522	16,560
Presbytery dues	720	-	720	739
Locum Minister's expenses	634	-	634	612
Locum Minister	10,829	-	10,829	7,792
Fabric repair and maintenance	3,316	-	3,316	1,606
Heat and light	16,398	-	16,398	16,860
Insurance	6,321	-	6,321	3,664
Printing and stationery repairs	-	-	-	124
Advent expenses/Christmas trees	120	-	120	140
Gifts	230	-	230	-
Travel costs	100	-	100	-
Website renewal	247	-	247	-
Telephone/Broadband (Church & hall)	1,077	-	1,077	1,597
Telephone/Broadband (Manse)	-	-	-	146
Garden maintenance	1,750	-	1,750	678
Cleaning costs	3,477	-	3,477	3,119
Charities	-	-	-	200
Organist fee	2,450	-	2,450	2,500
The Guild	733	-	733	1,301
Sunday School	-	-	-	210
Cons. Fabric Fund -Admin Fee	1,362	-	1,362	239
Cons. Fabric Fund -property costs	5,166	-	5,166	7,363
	<hr/>	<hr/>	<hr/>	<hr/>
	70,452	-	70,452	65,450
	<hr/>	<hr/>	<hr/>	<hr/>
Total Payments	70,672	-	70,672	65,631
	<hr/>	<hr/>	<hr/>	<hr/>

Note: There were no payments from the Endowment Funds, namely the Legacy Fund.

HOLYTOWN PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS AT 31 DECEMBER 2024

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 £31,642 and the maximum stipend (in fifth and subsequent years) £38,884.

6. Collections for Third Parties

	2024 £	2023 £
Christian Aid	-	-
Basic food bank	-	-
GC Events Holytown	-	-
St Andrews Hospice	200	200
	<hr/>	<hr/>
	200	200
	<hr/>	<hr/>

CONGREGATIONAL ORGANISATIONS 2024

The Guild

Cash in Bank	318.14	Capitation fees	285.00
Cash in Hand	22.58	Catering	62.52
Capitation fees	190.00	Syllabus printing	20.00
Bring & Buy	116.00	Church flowers	60.00
Collection	833.70	Speakers	305.65
Donation	20.00	Cash in Bank	765.27
		Cash in Hand	1.98
	<u>£1500.42</u>		<u>£1500.42</u>

Sunday School Investment

Balance 1 January 2024	462.00	Balance 31 December 2024	£486.15
Interest	24.15		
	<u>£486.15</u>		<u>£486.15</u>

The Boys' Brigade

Opening balance	2380.70	Ten Pin Bowling	190.95
Cash in hand	9.95	Gifts	40.50
Donation	150.00	Easter eggs	24.00
Collections	76.20	DVD night	66.00
		Medals	24.50
		Cash in Bank	2240.75
		Cash in hand	30.15
	<u>£2616.85</u>		<u>£2616.85</u>

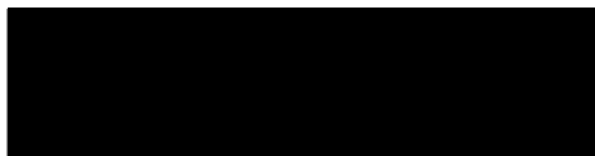
The Boys' Brigade Investment

Balance 1 January 2024	1144.23	Balance 31 December 2024	1204.04
Interest	59.81		
	<u>£ 1204.04</u>		<u>£1204.04</u>

The Girls' Brigade

Balance brought forward	1494.10	Annual fees	980.00
Collections	245.00	Badges	68.88
Donations	425.00	Easter eggs	127.50
Interest	7.75	Gifts/last night activities	582.89
Balance in account cashed	2.14	Bowling outings	308.50
Cash withdrawn from account	121.04	Donation to Wishaw Neonatal Unit	227.26
		Cash in Bank	0.00
		Cash in hand	0.00
	<u>£ 2295.03</u>		<u>£2295.03</u>

Audited and found correct 7th January 2025



GENERAL FUND BUDGET

ACTUAL 2024 £		BUDGET 2025 £
	<u>INCOME</u>	
	Offerings	
3524	FWO Scheme (Non Gift Aid)	3800
19315	Gift Aid donations	19500
7877	Tax on Gift Aid	5200
2114	Ordinary offerings	2200
5537	Donation Days etc	1500
<u>38367</u>		<u>32200</u>
	Other Ordinary Income	
	Contributions from Congregational Organisations	
0	The Guild	300
670	Weddings, Funerals, Baptisms	400
16746	Hall lets/Manse let	26000
<u>17416</u>		<u>26700</u>
<u>55783</u>	TOTAL ORDINARY GENERAL INCOME	<u>58900</u>
	<u>EXPENDITURE</u>	
	National Ministry and Mission and wider work	
15522	Ministry and Mission allocation	26629
720	Presbytery dues	777
<u>16242</u>		<u>27406</u>
	Local staffing costs	
<u>11463</u>	Locum/Interim Minister's expenses	<u>11500</u>
	Building costs	
16397	Heating and lighting	17000
3937	Insurance	3915
0	Council Tax	0
<u>20334</u>		<u>20915</u>
48039	Carried forward	59821

GENERAL FUND BUDGET

ACTUAL 2024

£

48039

BUDGET 2025

£

59821

Brought forward

Other local costs

120
0
120
330
1077
3477
1750
100
6974

FWO envelopes
Printing/Stationery/Copier
Advent expenses
Gifts/Certificates
Telephone/Broadband Hall
Cleaning fees
Garden Maintenance
Auditors fee

120
250
100
50
1200
3500
1000
100
6320

55013

TOTAL GENERAL FUND EXPENDITURE

66141

55783

55013

- 770

TOTAL ORDINARY GENERAL INCOME

TOTAL ORDINARY GENERAL EXPENDITURE

58900

66141

- 7241