

MOODIESBURN PARISH CHURCH OF SCOTLAND
MOODIESBURN, GLASGOW

REPORT AND FINANCIAL ACCOUNTS
For the Year ended 31st December 2025

Church of Scotland Congregation No. 161066
Charity No. SC049925

MOODIESBURN PARISH CHURCH OF SCOTLAND

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MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT

Year Ended 31st December 2025

Trustees' Report

The Trustees present their annual report and financial statements for the year ended 31st December 2025.

Objectives

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 continues to acknowledge 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.

Activities and Outcomes

Moodiesburn Parish Church has the motto "Passion for Christ, Compassion for People" and has various Work Groups under our Unitary Constitution to bear witness to and fulfil that motto. These Work Groups, which are responsible to the Kirk Session are detailed below.

Worship and Discipleship • Finance • Property • Pastoral Care • Mission • Communications and Administration • Hospitality.

Not all Work Groups made a formal report to the Kirk Session during the year, although the church has been active in each of these areas both within the life of the congregation and throughout the parish during 2025.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

Worship and Discipleship

Sunday worship was maintained throughout the year with live streaming of services available to all who were unable to attend in person.

Preaching and teaching the Word of God is central to all the services for the purpose of nourishing and upbuilding faith and challenging people to come to faith. Music at all our worship services is provided by a team of volunteer musicians. Members of the congregation participated in various ways in the services, including reading the Scriptures and leading intercessory prayer.

During Holy Week, 3 guest preachers conducted worship and the Minister preached on Easter Sunday.

Communion services were held on 10 occasions throughout the year.

“Sunday at 7pm” events continued throughout the year, and these have included:-

- Praise and Prayer
- Being human
- Never in a month of Sundays – Question Time
- Stepping into the World of Hebrews
- I have a dream

The “Flourish” Prayer Breakfasts for Women and the Blokes Breakfast continued on a regular basis and good fellowship was enjoyed by all.

Advent events included a Ladies Craft Evening, the Advent Hope service for all those hurting at Christmas, the “Light up Christmas” event for Primary 5 children, the Community Carol Concert and the All-Age service, with the theme “Puppetivity,” as well as the Carols by Candlelight service on Christmas Eve, which were all well attended and enjoyed.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

Worship and Discipleship (cont'd)

Our church life has also been enhanced and enriched by the involvement of a number of visiting preachers, Missionaries and the contribution of our full time probationer Minister has been of significance. We celebrated our 5th birthday in January, with a special weekend, including a birthday meal and teaching from Rev Andrew Faulkner (Sloan St, Lisburn, PCI).

Other activities included a successful Ceilidh night in February.

Small Group Home Bible Studies are held fortnightly and provide fellowship and nurture for adults of all ages. We also have a dedicated Youth small group which meets on Sunday evenings. Material for study at these groups is planned in advance and members of the groups are encouraged to come along prepared for the particular subject planned for study and discussion. Personal study is also encouraged.

Children are catered for through the well-established routine of Sunday morning nurture activities in the Footsteps and Bible Class groups. All ages meet together in the Church during the early part of the service then split into various rooms where age-appropriate Bible teaching and activities are conducted.

Finance

Finance is the direct responsibility of the Kirk Session under our Unitary Constitution. Our Treasurer and the Finance Work Group reported accordingly throughout the year. The details of the congregation's finances are set out fully in the Financial Review later in this report. We are thankful to all those who have contributed so generously during the year.

Property

Regular maintenance and necessary upgrade of the Church and Manse fabric and fittings has been timeously accomplished by our Property Work Group. They, along with volunteers from the congregation and contractors, ensure that we comply with all regulations so that our buildings are fit for purpose. The Kirk Session commend them for their diligence and service.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

Property (cont'd)

In May we saw the development of the Outdoor Space between the Church building and the garages in order to connect better with our community. Three zones were created – 1) a large paved area for outdoor cooking and dining, 2) a grassed area for games, inflatables and picnics, and 3) raised beds have been installed to cater for vegetable and flower growing.

Pastoral Care (including Prayer)

The Group's aim is to facilitate pastoral care through:-

Caring Support is provided by volunteers who visit those in hospital, Care Homes or are housebound. They also keep in touch through phone calls, home visits, texts, and contact on Sunday mornings and other occasions.

Pastoral Support – the “Listening Post” initiative which provides an opportunity for anyone to chat through confidential issues in a safe and trusting environment. It also acts as a support to Small Group Leaders.

Prayer Support – the Prayer Support Helpline continues to be well used. One to one prayer is also offered. In addition to this, we continued to encourage and facilitate members' participation in prayer including the sharing of prayer needs by email, text or telephone.

Overarching all these activities is the need to comply with all of the Safeguarding regulations applicable to a Charity.

Prayer is an integral and important part of the life and work of the congregation. A gathering for prayer took place each Wednesday on a fortnightly basis, alternating with Small Group Home Bible Studies. Every Sunday morning a prayer meeting is held prior to the Service of Worship. A Ladies prayer meeting is held monthly to pray specifically for the pastoral needs of the congregation. The congregation also participated in the National Day of Prayer on Saturday 29th November.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

Mission

Our Connections Café is open on Thursdays from 10am, until 12 noon and provides an opportunity for friendship, fellowship and pastoral care amongst members and others who come along and is very much valued by its patrons.

Oasis Community Cafe meets every Tuesday from 1pm to 3pm. and the Oasis Tots play area has Art and Craft activities and Board games all within a relaxed atmosphere.

The Stargazers Summer Holiday Club ran for 1 week in August and was well attended.

A very successful Shoebox Appeal on behalf of the Blythswood Trust was organised in October and a donation of money and food items was sent to the Lodging House Mission as part of our Harvest collection.

Communications and Administration

Morning services are live streamed on You Tube as well as on the website, www.moodiesburn.church This facility enables those who have not been able to attend on a Sunday or those who wish to listen again to the service to do so at their leisure. The website and our Church Facebook page are good means of communication both to members and the community, and aim to inform and reflect our ethos as a congregation to the community in which we are placed.

The formal membership statistical return for the year ending 31st December 2025 shows a membership of 101 plus 9 Adherents. There were 2 bereavements during the year (both Members). 2 weddings were conducted, however, there were no baptisms during the year.

The Trustees would like to express their sincere appreciation and thanks to the myriad of individuals (members and non-members) who have contributed their time, talents and resources to the life and work of the Church. Without their valuable input and involvement, Church life would not be as encouraging, stimulating and rewarding as it is.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

FINANCIAL REVIEW

The General Fund is the key fund of the Church. It is financed mainly through donations from the congregation and is used for day-to-day expenditure involved with the running of the Church. In 2025, there was an excess of payments over receipts of £17,343. Total receipts to the General Fund in 2025 were £77,840. This is a 5.69% increase from 2024.

Freewill envelopes were discontinued at the start of the year and users were encouraged to use the Open Plate or Bank Standing Order. A further 57 standing orders are received regularly covering 66 members, with 28 of these being Gift Aided. An unknown number gave through the Open Plate, with some Gift Aid being received through GASDS. Total payments were £97,164, mostly made up of payments to Church of Scotland for Giving to Grow and Presbytery Dues, Ministry costs and building costs, including heat, light and repairs as well as the significant expenditure of £20,598 on our Open Space Project.

Separate funds, restricted for particular purposes:

The Building Fund had a balance of £18,018 at 31/12/2025. There are 4 regular standing orders to the Building Fund covering 4 members of the congregation, 2 of which are Gift Aided.

The Local Mission Fund was set up to receive proceeds from Chryston Parish Church, of the congregation's share of investment income from bequests, as agreed as part of the establishment of the Church. The amount received in 2025 from Chryston Church was £4,749 which will be disbursed in line with the original bequests. Additional income from a variety of sources came to £1,655.

The Global Mission Fund was set up to support International Mission partnerships as agreed by the Kirk Session. The sum of £200 was donated to our charity partners, Blythwood Care (Christmas boxes for Ukraine), £1,000 to Charis in Nigeria. £250 to International Mission for Jewish People, £1,000 to Overseas Missionary Fellowship and £1,000 to Open Doors Trust.

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

FINANCIAL REVIEW (cont'd)

The Benevolent Fund received no donations during the year, however, 3 individuals benefited from this Fund.

The Trustees receive regular financial reports on the Church finances and continue to monitor these in order to take any action necessary.

RESERVES POLICY

The Trustees consider that reserves equal to approximately three months regular expenses is desirable and in 2025 this sum will be around £17,500. Unrestricted cash balances at the end of 2025 were £41,829, which is substantially more than the reserves policy requires. The Trustees will continue to monitor this to ensure that funds are not held in reserve unnecessarily, but that the reserves are appropriate to allow the congregation to work effectively.

ORGANISATIONAL STRUCTURE

The Kirk Session, which met 6 times during 2025, is responsible for spiritual matters and for oversight of all aspects of congregational life. It also met on 3 occasions, specifically to pray. Certain responsibilities of the Kirk Session are delegated to the various Work Groups.

PRINCIPAL OFFICE BEARERS

Minister	Rev. Mark McKeown
Session Clerk	Stuart Lennie
Treasurer	Heather Stewart

MOODIESBURN PARISH CHURCH

TRUSTEES' REPORT (cont'd)

Year Ended 31st December 2025

TRUSTEE INDUCTION AND TRAINING

All trustees have been supplied with literature on the functions of a Kirk Session along with the Church of Scotland pamphlet, "Charity Law: Being a Trustee," setting out their obligations as trustees. As appropriate, trustees are briefed on new legislation and developments relevant to the charity sector.

TRUSTEES

Kenny Hutchison	Stuart Lennie	Isaac McCleary
Sharon Nicol	Gus Paton	Valerie Robb
Mark McKeown		

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees must prepare financial statement that 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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,

Stuart Lennie
Stuart Lennie (Mar 6, 2026 11:03:10 GMT+11)

Stuart Lennie

Session Clerk

Date Mar 6, 2026

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
Moodiesburn Parish Church of Scotland

I report to the trustees on my examination of the accounts of Moodiesburn Parish Church of Scotland ('the charity') for the year ended 31 December 2025 on pages 13 to 16 following.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

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, 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.

Archie McDowall

Archie McDowall (Mar 11, 2026 12:24:34 GMT)

Archie McDowall BA CA

Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Mar 11, 2026

Moodiesburn Parish Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	General Funds £	Restricted Funds £	2025 £	2024 £
<i>Income receipts</i>					
Donations		61,068	2,904	63,972	65,814
Gift aid receipts		11,622	982	12,604	8,666
Other grants		500	-	500	-
Income from church organisations		-	1,446	1,446	2,090
Income from letting of facilities		849	-	849	1,302
Bank & deposit interest		771	165	937	705
Investment income		-	4,749	4,749	4,550
Weddings & funerals		600	-	600	320
Other		2,430	-	2,430	1,270
		<u>77,840</u>	<u>10,246</u>	<u>88,087</u>	<u>84,717</u>
<i>Total receipts</i>		<u>77,840</u>	<u>10,246</u>	<u>88,087</u>	<u>84,717</u>
<i>Payments</i>					
Payments in relation to charitable activities undertaken directly	2	87,666	8,266	95,933	78,621
		<u>87,666</u>	<u>8,266</u>	<u>95,933</u>	<u>78,621</u>
Purchase of fixed assets		9,497	-	9,497	-
		<u>9,497</u>	<u>-</u>	<u>9,497</u>	<u>-</u>
<i>Total payments</i>		<u>97,164</u>	<u>8,266</u>	<u>105,430</u>	<u>78,621</u>
Net of receipts / (payments) before		(19,323)	1,980	(17,343)	6,096
Transfers between funds	5	1,120	(1,120)	-	-
Net movement in funds		<u>(18,203)</u>	<u>860</u>	<u>(17,343)</u>	<u>6,096</u>
Cash funds as at last year end		60,033	34,669	94,702	88,606
Cash funds at this year end	A	<u>41,829</u>	<u>35,529</u>	<u>77,358</u>	<u>94,702</u>

The notes on pages 15-16 form part of these accounts.

Moodiesburn Parish Church of Scotland
STATEMENT OF ASSETS AND LIABILITIES
AS AT THE YEAR ENDED 2025

	Notes	General funds £	Restricted funds £	2025 £	2024 £
A Cash funds					
Cash at bank with immediate access		41,829	35,387	77,216	94,658
Notice deposits		-	-	-	-
Petty cash		-	142	142	44
		<u>41,829</u>	<u>35,529</u>	<u>77,358</u>	<u>94,702</u>
B Other monetary assets					
Gift aid due to charity		-	-	-	1,590
		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,590</u>
C Liabilities					
Falling due within one year					
Trade creditors		-	-	-	-
Fee for Independent Examination		1,020	-	1,020	-
Accrued expenses		-	-	-	-
Total		<u>1,020</u>	<u>-</u>	<u>1,020</u>	<u>-</u>
D Assets retained for charity's own use					
			Fund to which asset belongs	Cost £	Current value £
Music and PA equipment			General	4,196	3,071
Other equipment			General	15,276	13,469
				<u>19,472</u>	<u>16,540</u>
E Investment assets					
			Fund to which asset belongs	Cost £	Current value £
Investment property (give brief details)				-	-
Social investments (give brief details)				-	-
				<u>-</u>	<u>-</u>

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

Stuart Lennie
Stuart Lennie (Mar 6, 2026 11:03:10 GMT+11)

Mar 6, 2026

Session Clerk
Heather Stewart
Heather Stewart (Mar 5, 2026 13:03:40 GMT)

Date
Mar 5, 2026

Treasurer
Date

The notes on pages 7 - 8 form part of these accounts.

Moodiesburn Parish Church of Scotland

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

	General funds £	Restricted Funds £	2025 £	2024 £
2 Payments in relation to charitable activities undertaken directly				
Ministries and Mission Allocation	41,400	-	41,400	39,723
Presbytery Dues	1,725	-	1,725	3,666
Minister's Expenses	1,942	-	1,942	1,463
Pulpit Supply	250	-	250	293
Fabric Repairs & Maintenance	23,779	-	23,779	12,425
Equipment	9,497	-	9,497	-
Council Tax	3,199	-	3,199	2,930
Heat, Light and Water	5,408	-	5,408	5,661
Church Office Expenses	4,715	-	4,715	1,053
Music	1,226	-	1,226	1,967
Hospitality	1,719	-	1,719	393
Community outreach	-	-	-	788
Other Expenditure	2,102	-	2,102	22
Pastoral Care	200	-	200	30
Global Mission	-	3,475	3,475	727
Local Mission	-	4,033	4,033	6,015
Benevolent Fund	-	500	500	-
Church Organisations' Expenditure	-	259	259	1,465
	<u>97,164</u>	<u>8,266</u>	<u>105,430</u>	<u>78,621</u>

3 Transactions with related parties

During the year 1 trustee received reimbursement of expenses incurred totalling £5,142 (2024: £4,392).
No trustee or connected person of a trustee received payment from the church for services or work done.

4 Minister's Stipend

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.

Moodiesburn Parish Church of Scotland

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Movement of funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
General funds	60,033	77,840	(97,164)	1,120	41,830
Restricted funds					
Building Fund	14,338	2,350	-	1,330	18,018
Local Mission Fund	13,268	6,405	(4,033)	-	15,641
Global Mission Fund	3,385	45	(3,475)	-	(45)
Benevolent Fund	1,450	-	(500)	(176)	774
Church Organisations:					
Connections	1,373	1,357	(259)	(1,330)	1,141
Oasis	855	89	-	(944)	-
	<u>34,669</u>	<u>10,246</u>	<u>(8,266)</u>	<u>(1,120)</u>	<u>35,529</u>
Total funds	<u>94,702</u>	<u>88,087</u>	<u>(105,430)</u>	<u>-</u>	<u>77,359</u>

Building Fund: to assist with the ongoing development of church buildings, including the manse

Local Mission Fund: financed from donations and investment income from bequests shared with Chryston Parish Church as part of the agreement for the erection of Moodiesburn Parish Church. It has been set aside by the Kirk Session specifically for work in the local community

Global Mission: to support International Mission partnerships as agreed by the Kirk Session

Benevolent Fund: to help those in immediate short term need within the Congregation or Parish

Church organisations: funds are provided by members for the purposes of the particular organisation

Explanation of transfers

1. Transfer of £1,330 from Connections as a donation to the Building Fund
2. Transfer of £944 from Oasis as a donation to the General Fund
3. Transfer of £176 from the Benevolent Fund to the General Fund re church weekend costs to allow two attendees