

Scottish Charity Number: SC013269
Congregation Reference Number: 171145

**Report of the Trustees and
Accounts for the year ended
31 December 2025
of
Kirk O'Shotts Parish Church of Scotland**

Kirk O'Shotts Parish Church of Scotland

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Kirk O'Shotts Parish Church of Scotland

Reference and Administrative Information

Charity Name:	Kirk O'Shotts Parish Church of Scotland
Charity Registration Number:	SC013269
Congregation Reference Number:	171145
Contact Address:	77 Main Street Salsburgh Shotts ML7 4LW
Trustees:	Rev Margaret Currie Carol R Duffy John Gallacher Dawn Keir Elizabeth Robertson Eileen J Ross Joseph Stewart Isabel Thomson
Principal Office Bearers	
Interim Minister:	Rev Muriel Pearson (from 20th October 2025)
Interim Moderator:	Rev Margaret Currie
Session Clerk:	Eileen J Ross
Church Treasurer:	Carol R Duffy
Independent Examiner:	Emma L. Holland, FCCA EAC Accountancy Limited 191 Station Road Shotts ML7 4BA
Bank:	The Royal Bank of Scotland plc Motherwell, The Cross 62 Hamilton Road ML1 1RB

Kirk O'Shotts Parish Church of Scotland

Trustees Report

For the year ended 31 December 2025

Structure, governance and management

Governing document

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

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 are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The Interim Moderator, who is a member of the Kirk Session, is appointed by Presbytery.

Organisational Structure

The Kirk Session meets regularly throughout the year and is responsible for all spiritual and temporal affairs with the congregation.

Objects 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 to bring the gospel to every parish of Scotland.

Our local mission statement is "We want to see Jesus lifted High!". We seek spiritual revival for our parish and for our nation. As a body of believers, we support various organisations which work locally and internationally to serve Christ's Church. Apart from our regular services of worship, we hold a number of special services and events to reach out to the local community and beyond.

Achievements and performance

Rev Sharon Colvin continued to provide the services of a minister as a locum throughout 2025. She retired from the position on 31/12/2025.

Rev Margaret Currie remained in the post of Interim Moderator for the year 2025.

From 20th October 2025, Rev Muriel Pearson was appointed Interim Minister to the cluster of Holytown, Kirk O' Shotts, Newarthill and Carfin and Wrangholm.

The linkage between Kirk O'Shotts and Chapelhall Parish Church continues.

Kirk O'Shotts Parish Church of Scotland

Trustees Report

For the year ended 31 December 2025

Achievements and performance cont'd

Our Sunday School, known as "Kidz On Sunday" seeks to bring Christian faith in relevant ways to the youngsters in our midst. Kirk O'Shotts is disappointed to report that the number of children attending "Kidz On Sunday" has dropped during the year. We involve the children in worship and general jobs preparing for morning worship.

Stewardship

As a congregation we review stewardship of time, talents and money on a regular basis.

Financial review

Our net allocation to central funds for the year was £15,188. This sum allows for the fact we are "vacant" and have to pay our Locum Tenens a salary. We are very proud to report, that although 2025 was a difficult year, we were still able to meet our financial commitments. We wish to express our appreciation to all who offer their regular support.

Ministry and Mission contributions

These contributions are paid to the Church of Scotland monthly by bank standing order over a ten-month period.

Reserves policy

It is the Trustees' policy to hold reserves of at least six months expenditure including designated funds. At the year end the Church held unrestricted funds of £47,159. The Church also held £19,770 restricted funds which are provided for the purposes specified in note 7.

Kirk O'Shotts Parish Church of Scotland

Trustees Report

For the year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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 Congregation Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf by:

Eileen J Ross – Session Clerk

Date:

Eileen Ross

7/06/2026

Kirk O'Shotts Parish Church of Scotland

Independent Examiner's Report to the Trustees of Kirk O'Shotts Parish Church of Scotland for the year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 11.

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

My 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.

Emma L. Holland, FCCA
EAC Accountancy Limited
Chartered Accountants
191 Station Road
Shotts
ML7 4BA

E. Holland

7/6/26

Kirk O'Shotts Parish Church of Scotland

**Receipts and Payments Account
For the year ended 31 December 2025**

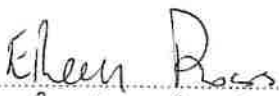
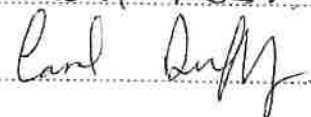
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Receipts					
Donations	3	20,419	93	20,512	15,283
Activities for generating funds		1,060	~	1,060	3,604
Bank and deposit interest		511	630	1,141	1,100
Investment income		969	75	1,044	1,240
Rental of Hall Church		1,077	~	1,077	130
Other receipts		385	~	385	~
Funerals and weddings		390	~	390	~
Scottish Power refund		2,786	~	2,786	~
		<u>27,597</u>	<u>798</u>	<u>28,395</u>	<u>21,357</u>
Collection for other parties	6	~	1,771	1,771	1,120
Total receipts		<u>27,597</u>	<u>2,569</u>	<u>30,166</u>	<u>22,477</u>
Payments					
Costs of generating funds		~	~	~	122
Charitable activities	4	30,149	1,959	32,108	33,714
Purchase of shed and lawn tractor		~	~	~	2,779
		<u>30,149</u>	<u>1,959</u>	<u>32,108</u>	<u>36,615</u>
Collection for other parties		~	1,771	1,771	1,120
Total payments		<u>30,149</u>	<u>3,730</u>	<u>33,879</u>	<u>37,735</u>
Excess of payments over receipts		-2,552	-1,161	-3,713	-15,258
Transfers		<u>-150</u>	<u>150</u>	<u>~</u>	<u>~</u>
		<u>-2,702</u>	<u>-1,011</u>	<u>-3,713</u>	<u>-15,258</u>

Kirk O'Shotts Parish Church of Scotland

**Statement of Balances
As at 31 December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Bank, deposit and cash balances					
Balance brought forward at 1 January	7	49,861	20,781	70,642	85,900
Movement in year:					
Excess of payments over receipts		-2,702	-1,011	-3,713	-15,258
Bank, deposit and cash balances	7	<u>47,159</u>	<u>19,770</u>	<u>66,929</u>	<u>70,642</u>
Investments					
Market value as at 31 December 2025				<u>34,815</u>	<u>33,207</u>
Debtors					
Tax recoverable on gift aid donations				<u>~</u>	<u>2,000</u>

The accounts were approved by the Kirk Session on
and were signed for and on behalf of the Kirk session by

 Eileen J Ross, Session Clerk 7/6/26
 Carol E Duffy, Treasurer 7/6/26

Kirk O'Shotts Parish Church of Scotland

Notes to the accounts

For the year ended 31 December 2025

1 Accounting policies

Basis of preparation

The accounts are prepared on a cash basis.

Heritable properties

Heritable properties consisting of the Church and Hall Church are not recorded in the accounts. Titles to these properties are vested in the General Trustees of the Church of Scotland, 121 George Street, Edinburgh.

Repairs, maintenance and improvements

Normal fabric repairs and maintenance are charged to the Fabric Fund; extraordinary repairs and improvements are met from the Fabric Fund and/or "project specific" restricted funds.

2 Trustee's remuneration and related party transactions

No remuneration was paid to any related parties during the year.

During the year, the trustees did not receive any reimbursed expenses.

3 Analysis of donations

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
WFO Scheme	10,150	~	10,150	12,102
Tax recovered on gift aid donations	5,493	~	5,493	~
Ordinary offering (open plate)	2,789	~	2,789	2,617
Other offerings, donations, etc	1,987	93	2,080	564
	<u>20,419</u>	<u>93</u>	<u>20,512</u>	<u>15,283</u>

Kirk O'Shotts Parish Church of Scotland

Notes to the accounts (Cont'd)

For the year ended 31 December 2025

4 Analysis of payments

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Cost of generating funds				
Offering envelopes	~	~	~	122
Event costs	~	~	~	~
	<u>~</u>	<u>~</u>	<u>~</u>	<u>122</u>
Charitable activities				
Ministries and mission allocation	15,188	~	15,188	9,789
Locum tenens salary	2,169	~	2,169	6,547
Locum Tenens expenses	~	~	~	231
Pulpit Supply	650	~	650	475
Heating and lighting	6,459	~	6,459	9,254
Insurance and water rates	3,218	~	3,218	3,058
Fabric repairs and maintenance	417	1,648	2,065	1,103
Kidz on Sunday	940	~	940	1,320
Sundry Expenses	565	~	565	869
Flowers	~	311	311	174
Sunday lunch	~	~	~	386
Presbytery dues	543	~	543	508
	<u>30,149</u>	<u>1,959</u>	<u>32,108</u>	<u>33,714</u>

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 fifth and subsequent years of service was £39,856

Kirk O'Shotts Parish Church of Scotland

**Notes to the accounts (Cont'd)
For the year ended 31 December 2025**

6 Collection for third parties

	Total Funds 2025 £	Total Funds 2024 £
St Andrew's Hospice	1,000	1,120
Release International	378	-
Child Evangelism Fellowship	378	-
Additional Charity - to be decided	15	-
	<u>1,771</u>	<u>1,120</u>

7 Reserves

	At 1 January 2025 £	Receipts 2025 £	Payments 2025 £	Transfers 2025 £	At 31 December 2025 £
Unrestricted Funds					
General Fund	27,443	26,488	30,149	-150	23,632
Designated Appeal Fund	12,098	995			13,093
Designated Fund Raising Fund	9,917	112			10,029
Selby Walker Fund	190	2			192
Bank - 00387665	213				213
	<u>49,861</u>	<u>27,597</u>	<u>30,149</u>	<u>-150</u>	<u>47,159</u>
Restricted Funds					
Flower Fund	68	93	311	150	0
Organ Fund	3,775	49			3,824
Refurbishment Fund	2,098	24			2,122
Development Fund	767				767
Meek Fund	1,329	83			1,412
Hall Church Fund	8,562	96	1,648		7,010
Fabric Fund	4,182	453			4,635
	<u>20,781</u>	<u>798</u>	<u>1,959</u>	<u>150</u>	<u>19,770</u>
Total Funds	<u><u>70,642</u></u>	<u><u>28,395</u></u>	<u><u>32,108</u></u>	<u><u>-</u></u>	<u><u>66,929</u></u>

Purposes of designated funds

Fabric Fund:	The Trustees have set aside funds for the maintenance of the Church Property.
Appeal Fund:	The Trustees have set aside the income to this fund for general or property requirements.
Fund Raising Fund:	The Trustees use these funds wherever they are needed to maintain worship and witness.

Kirk O'Shotts Parish Church of Scotland

**Notes to the accounts (Cont'd)
For the year ended 31 December 2025**

7 Reserves (cont'd)

Purposes of restricted funds

Flower Fund:	This is a fund to provide flowers for display during services of worship.
Organ Fund:	This is a fund to be used for servicing and/or replacing the organ or digital hymnal.
Refurbishment Fund:	This is a fund to be used for buying furniture and carpeting for the Church building.
Development Fund:	This is a fund to be used for developing and upgrading the interior of the Church building.
Meek Trust Fund:	The income from this fund is to be used for the poor of the parish.
Hall Church Fund:	This fund was set up in 2008 to repair and restore the Hall Church building.
Fabric Fund:	This is a fund to be used for the maintenance of the Church buildings.

Kirk O'Shotts Parish Church of Scotland

Appendix to the accounts

For the year ended 31 December 2025

**Funds held on behalf of the congregation by
the Church of Scotland General Trustees**

	2025	2024
Capital account		
Balance as at 31 December	<u>98,013</u>	<u>98,013</u>
 Revenue account		
Balance as at 1 January	15,587	10,424
Interest received in year	714	550
Deposit fund (from capital account) received in year	4,334	5,087
Administration costs	-320	-474
As at 31 December	<u>20,315</u>	<u>15,587</u>