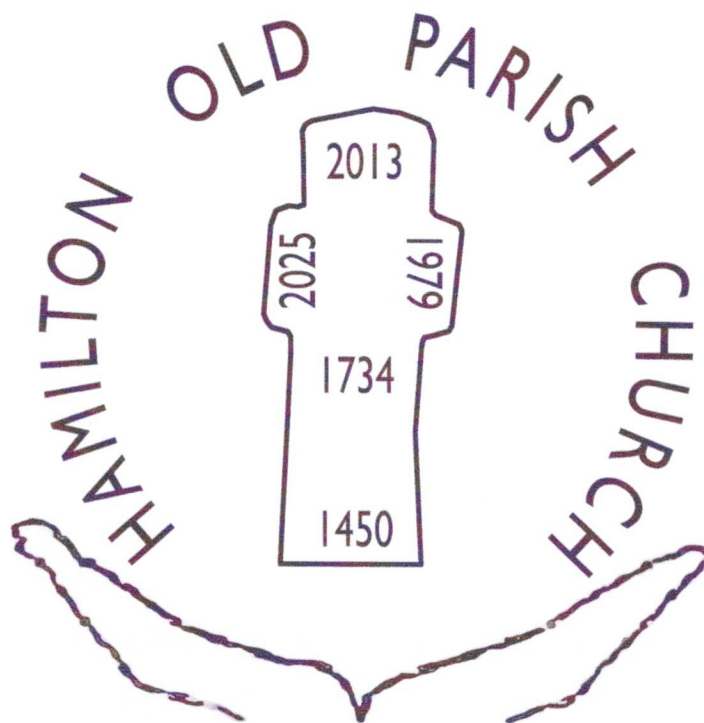


# Hamilton Old Parish Church of Scotland

**Annual Accounts for the Year Ended**

**31 December 2025**



**Congregation No: 171172**

**Scottish Charity No: SC 010855**

# **Hamilton Old Parish Church of Scotland**

## **Trustees' Report**

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

The trustees present their annual report and financial statements of the charity 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) Regulations 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 published on 16 July 2014.

### **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 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 engaged in by Hamilton Old Parish Church include Services of Worship, Pastoral Care, Youth and Adult Groups, Christian Education, Social Events and Community Activities.

### **Achievements and Performance**

#### **Public Worship & Outreach**

During an annual conference the Kirk Session considers progress against the local five-year plan (Local Church Review) and reprioritises activity accordingly. Worship is conducted every Sunday morning, certain Sunday evenings and on other festival occasions. A less formal family service is held occasionally at an earlier time. Services are open to all and everyone is made very welcome. On-line services were introduced in 2016 and livestreaming of services began in January 2019 supplied on a dedicated YouTube channel. The sacraments are administered regularly, and weddings, funerals and services of dedication are held when requested. The Old Parish has a long-established policy of providing spiritual, social and financial support to other Churches, cross denominational, and appropriate charities, both national and international. Members of the congregation are active in several social, welfare and educational organisations in the community. These include financial and personnel support for Christian Aid, the Hamilton Drop-in Centre for the homeless and an ecumenical youth project linked to Universal Connections called Hyzone. Several school chaplaincy teams are supported by the Minister, as well as a multi-faith chaplaincy to the local university. The Minister is also padre to the local Air Training Corp Squadron (RAF Air Cadets) and chaplain to the main headquarters of South Lanarkshire Council.

Following the union with Hamilton West Church on 1<sup>st</sup> January 2025 work on a feasibility study has been ongoing. It is hoped that the buildings of the West Church will be kept for mission work in the parish.

#### **Church Groups and Organisations**

In addition to our services of formal worship the life and mission of Hamilton Old Parish Church is extended and promulgated throughout our Parish and the wider community by the undernoted church organisations which receive support from the Kirk Session:

# **Hamilton Old Parish Church of Scotland**

## **Trustees' Report**

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

#### **Achievements and Performance (continued)**

##### **Choir**

The Choir has had another busy year retaining and adding to our group. Membership totals 20, and voicings are evenly balanced with 9 Sopranos, 5 Altos, 3 Tenors and 3 Bass. We are able to support weekly 4 part anthems throughout the year, other than during the holiday months of July and August. Mid week meetings continue from September to April for preparation and fellowship. We again enjoyed our annual choir dinner in a local hotel.

The Minister continues to use forward planning via Dropbox, which assists in choral music for Introits and Anthems being linked, where possible, to the theme of the service. It also allows communication when looking at forward planning of hymns and special services for orders of service.

There have been several additional services throughout the year and the choir were involved in the local Holy Week services in the town.

The Union with Hamilton West was completed at the beginning of 2025, although there was no choir from the linked charge.

We continue to make good use of the new hymnary "God Welcomes All" within the congregation and choir regularly introduce new material as introits prior to Congregational singing.

As stated in last year's report, I continue to be humbled at the unwavering commitment, support and friendship extended by each and every member of choir as I commit myself fully to my responsibilities as Organist and Choir Director in supporting the Ministry.

##### **Boys Brigade**

After the union of our churches at the start of 2025, we decided to continue to run two separate companies, the 1<sup>st</sup> Hamilton and the 2<sup>nd</sup> Hamilton, until the end of the BB session before formally merging over the summer.

In the first half of the year, both companies had busy programmes, following the BB badge structure, culminating in parents' nights to showcase all the hard work. Three boys from the 2<sup>nd</sup>, Rory Peters, Euan Henderson, and Fraser Hederson gained the Brigade's highest award, the King's Badge.

After the summer the companies merged into the 1<sup>st</sup>/2<sup>nd</sup> Hamilton, consolidating the Company and Senior sections and running two options for both Anchors and Juniors on Wednesday and Thursday nights. The first half of our first session was incredibly busy. We held our first 1<sup>st</sup>/2<sup>nd</sup> Company Dedication and Enrolment service on 21 September. The Company and Seniors enjoyed a fun adventure day at Fordell Firs on 25 October, followed by hosting the Hamilton & District Battalion's Founder's Day parade on 26 October. The Company and Senior section hosted the BB national Masterteam on 8 November, welcoming teams from all over Scotland (we got through to the 2<sup>nd</sup> round but sadly didn't progress further this year). Along with the Cadets, the Company remembered the fallen at the service of remembrance on 9 November. The Company and Seniors participated in the national Table Tennis competition on 21 November against 1<sup>st</sup> Overtown and were in action again at the Battalion 10-pin bowling competition on 24 November, where we won the team competition. The Junior section hosted the Battalion Board Games competition on 26 November and were joint winners.

This doesn't even cover the week-to-week badge work that all sections undertake: stargazing, cooking, challenges, faith building, crafts, games, escape rooms, parties, map reading, drill, pizza nights; the list goes on!

In 2025 one of our young leaders, Colin Davidson, completed the BB KGVI Youth Leader training course, becoming a fully-fledged officer in the Company. Many of our leaders are also active in wider roles in the BB too, with Alastair Arthur as the Battalion Secretary, Alistair Buttery as Battalion Vice President and David Gibson as Battalion King's Badge Advisor.

At the moment we have 31 young people across all age groups in the Company, supported by 13 leaders. As we continue into 2026, we have Stuart Davidson working towards his President's Badge and Bronze Duke of Edinburgh, and Nathan Farrell working towards his King's Award. We've also welcomed many new faces to the movement this year and we hope the new company will continue to grow and flourish in 2026.

# **Hamilton Old Parish Church of Scotland**

## **Trustees' Report**

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

## **Achievements and Performance (continued)**

### **Wednesday Anchors**

At the start of 2025 we had a regular weekly attendance of 8 boys, we had 2 move to Juniors at the start of the summer, and we had 1 new boy join when we started back in August meaning a regular weekly attendance of 7 boys for the second half of the year.

Each night generally consisted of a bible story (often utilising the SaddlebackKids YouTube channel), some form of related craft and some games. We also had special occasions throughout the year such as World Book Day, Mother's day & St Andrews Day.

We marked the end of our summer session by joining the Juniors for a night out at Hollywood Bowl in Strathclyde park which was thoroughly enjoyed by the boys and officers alike. Towards the end of the year we celebrated with our annual Halloween party, as well as our Christmas party – with special a special visit from Santa and Christmas movie night.

We are always happy to welcome any new boys between P1-P3 to our Wednesday night Anchors.

### **The Monday Club**

The club members took a vote at the AGM on 24<sup>th</sup> March 2025; to close the club. The decision was unanimous. The main reason for this was mainly due to the majority of club members being in their eighties. We needed a Treasurer; Secretary; President and Vice President to fill key positions. Everyone considered to be able take on these positions was asked; with no success. The club account was closed and the remaining funds were sent to the Church treasurer. The accounts/ minute book/ various memoranda were handed to the Church Office for storage in the strong room. The club was subsequently reinstated under the auspices of the Fellowship Committee with no separate account, office bearers or constitution.

### **The Saffronhall Singers**

Since the formation of the group in 2013, we have met every Monday evening from the middle of September till the end of March, originally in the church halls. However, at the end of 2024, we took the decision to change our accommodation to somewhere more suited to our needs. We now meet in Gilmour and Whitehill Parish Church in Burnbank, while remaining an organisation in Hamilton Old Parish Church. Our numbers are steady at 42 which includes the choirmaster and accompanist and our average weekly attendance is about 35. Sadly we lost two of our members during the year but gained two new members.

The main aim of the group is fellowship and fun through singing, mainly in four-part harmony, an activity which is widely recognised as a strategy to maintain mental well-being. A variety of styles of music is covered, including sacred, Scottish, modern pop, music from the shows and traditional four-part choral arrangements, which means there is usually something to suit everyone.

In the course of the year, we returned to Auchlochlan for a concert in October, receiving a very warm welcome from a very responsive audience. We were also delighted to host our annual Carols by Candlelight in partnership with the church events' committee in December, when an audience of over 180 were able to participate in singing carols, old and new as well as hearing some of our repertoire of Christmas Music. The proceeds, £860, were split between Kilbryde Hospice on behalf of the church and Hamilton District Foodbank, in memory of one of our members, who worked tirelessly there as a volunteer.

This year, we once again made the previous year's Carols by Candlelight available on the Church's YouTube page and this allowed those who could not attend, to enjoy some festive fun. One friend, who is no longer able to come to the evening, organises a social get-together in her retirement complex in December, when everyone enjoys participating in the carols. We hope to do the same again with this year's recording.

Our closing dinner took place at the end of March in Hamilton Golf Club and the food and entertainment were enjoyed by all who were there.

## Hamilton Old Parish Church of Scotland Trustees' Report Year ended 31 December 2025

### Achievements and Performance (continued)

#### Hamilton West Country Dancers

The Hamilton West Country Dancers meet alternate Tuesdays in the large hall in the West Campus, Peacock Cross, Hamilton. There are currently 16 members on the roll and the session starts in October and finishes in April, ending with a celebratory meal out. There is always a varied programme of dances, from Strathspeys, Reels and Jigs. The steps of the dances are 'walked through' before being put to music. Having fun, making friends and keeping fit, are just some of the benefits of Scottish Country Dancing. The club will celebrate 50 years of dancing in 2027. The fees collected all go to pay for smaller incidentals required to help the running of the church buildings at the West.

#### Drama Kirk

Over the course of 2025, Drama Kirk continued its creative mission in the parish and beyond, exploring a number of new ways to share the gospel.

In April, we presented our ninth annual Passion Play with the innovative 'Passion Play in a Day'. Following rehearsals for the principals, we came together as a company in the morning to rehearse for a performance late afternoon. In this way, we minimised the time commitment for volunteers, making involvement accessible to a wider range of people. A number of people who hadn't been able to commit to full rehearsals in recent years joined the cast, as well as a number of new faces. The energy brought into the rehearsal room by the new folks joining was phenomenal.

This Passion Play was also the first time a contemporary take on the Easter story was presented. This allowed the use of modern music for the first time. The last supper, for example, began with the dance beats of 'Uptown Funk'. A celebration together for Jesus and his friends, which quickly became solemn as Jesus discussed his death. The contrast between these emotions was a fitting reflection of the 'joy to sorrow' nature of Holy Week. The contemporary setting led to exploring who these characters would be in today's society. Caiaphas the High Priest condemned Jesus in clerical robes from a pulpit. Whilst we know he was condemned by the religious leaders of the day, seeing that visualised brought it home in a new way.

In September, Drama Kirk ran workshops at the Recharge+ conference, organised by Glasgow Presbytery and the United Reformed Church in Scotland. Intended to inspire everyone in ministry, from parish ministers to youth leaders and more, this conference is unique in Scotland at providing an opportunity to meet with others and experience several workshops exploring different ideas for church life. Bob Hartman, author of the Rhyming Bible, was the special guest and we were especially delighted to be part of an event with him, given our recordings of various sections of the Rhyming Bible for use in schools and churches.

We ran two workshops, one called '**Drama in Worship: Keep it Simple!**' where we talked about our recent experiences of "The Simplest Nativity Ever" by Angela Yardy in 2024 and "Passion Play in a Day" for Easter 2025, before performing the last supper, including delegates from the conference as disciples. Our second workshop '**Bringing the Gospel to Life: The Good, the Bad and the Ugly**' drew more on our dramatized studies and our experience over the years showing that embodying characters from scripture deepens participants' faith and understanding of scripture. We ran some drama games, performed some sketches and provided an opportunity to explore a passage of scripture in more depth.

Both workshops were well attended and received excellent feedback. There was a great deal of interest in our work.

October began our involvement in the monthly afternoon services at the West church, focused on the miracles of scripture. In October we depicted the wedding at Cana, in November the healing of the man born blind and in December the miracle of the virgin birth. For Drama Kirk, these services provide an opportunity for new people to try out involvement without the commitment required for a larger-scale performance. For the church, this provides an opportunity to present familiar stories in an engaging and accessible way.

**Hamilton Old Parish Church of Scotland  
Trustees' Report  
Year ended 31 December 2025**

**Achievements and Performance (continued)**

**Parent & Toddler Group**

We had a great year at toddlers in 2025. Lots of new friends and a few leavers for nursery. We have lots of fun playing with toys and doing crafts. We started the year with 15 children finished at summer with 4 leaving, then when we returned in August we were back up to 15 again which was lovely. We had a fun Easter party where the children all hunted for their eggs, a end of term in June party with the big slide which was a big hit. In October we had a Halloween party where they were all dressed up and dooked for apples and at Christmas time we had a party where the Big man in red came for a visit and handed out presents. What a fabulous year, looking forward to the one ahead now that we have increased our numbers. We meet on a Wednesday morning from 10-11.30am in The West Church Hall. With the increased number since we started back in January 26 we are only one away from our capacity of 20.

**Sunday Live!**

Sunday Live! Is the name given to our Sunday School for the ongoing teaching of a Christian education to our young people. Teaching takes place in a happy and relaxed environment by a group of enthusiastic leaders on a rotational basis. Currently there are around eight children registered. Presently teaching material is taken from Spill the Beans, which is in conjunction with the weekly Church Service. Sunday Live! meets weekly on a Sunday with the exception of school holidays. Each week the children enjoy a variety of Bible stories, crafts and games. 2025 was a successful year for Sunday Live! and the children enjoyed a day out climbing walls at a local venue. The year was brought to a close with a Fawltly Tower Nativity play followed by our traditional Christmas Pie Sunday.

**Holiday Club**

A summer holiday club has been established since 2016 and is offered for one week in July/August to primary school children and their siblings from locals schools, with attendance from across the town and further afield. In the morning a combination of crafts, exercise videos, songs, stories and play give the children the opportunity to socialise and learn in a friendly and safe environment while assisting families with free child care for a portion of the summer holidays. Our 'Holiday Club Heroes' was highly successful with both indoor and outdoor activities for the children. Again this year, the children had the option of staying for the afternoon to watch a film/cartoons and enjoy further crafts and games. This proved extremely popular with the children. In total around 64 children participated throughout the course of the week, and the holiday club was thoroughly enjoyed by everyone involved.

**Film Club**

The Film Club continues to give the wider community additional opportunities for social and educational interaction and discussion.

**Leasing to Non-Church Affiliated Clubs and Organisations**

Kirk Session recognises the importance of utilising our premises effectively in a cost-efficient manner whilst reaching out to the needs of the wider community. We continued, therefore, with our policy of renting accommodation and car parking spaces to appropriate organisations and this produced a significant income to help fund our running costs.

**Hamilton Old Parish Church of Scotland**  
**Trustees' Report**  
**Year ended 31 December 2025**

**Achievements and Performance (continued)**

**Hyzone**

Hyzone is a relational youth project committed to the needs of young people who choose to engage. They have concern for the development of the whole person and seek to encourage young people to reach their physical, emotional, mental and spiritual potential so that they may find life in all its fullness, whatever form that might take for them. This work is undertaken by a Project Manager and is supported by a sessional team and volunteers. Funding is provided by a secured Grant from the National Lottery Community Fund Young Start Fund and financial contributions from Hamilton Old Parish Church and St John's Church. This funding support continues although future core funding will be difficult to source but every effort is being made to explore every resource. Small donations also assist and are greatly appreciated. Several walks with young people on Sunday afternoons around the local parks have proved successful. Hyzone will continue to assist and support young people to be positive both about themselves and their future. Unfortunately at the end of 2025, the council asked Hyzone to vacate the premises they were using and they are now looking for new accommodation to carry on this work.

**Financial Review**

Our offerings from members during the year increased by £20,448 (23%) due to the union with the West Church on 1<sup>st</sup> January 2025. £13,325 was received as the final payment from the proceeds from the Hamilton Hospital Fund which has been deposited in the Poor and Charitable Fund (Benevolent) as under the deed of mortification drawn up in 1616 and a statutory declaration signed in 1978 the funds must be used for the benefit of the poor and needy. On the cost side our contribution to "Giving To Grow" was assessed at £101,880 compared to the £77,862 the previous year. The full income from both congregations was used to calculate the Income Base from which the figure is derived. We make payment by 10 standing order payments from February to November which are met in full.

We continue to seek to maximise revenue streams with hall and car park lets and income from investments providing valuable funds.

Our investment portfolios continue to rise with gains of £83,760 being added during the year.

Before inter-fund transfers our general fund had a surplus of £1,548 and restricted funds had a gain of £246,570. This increase was due to funds coming from the West Church.

Our total funds at the year-end were £1,406,785, of which £360,294 were unrestricted and £1,046,492 restricted.

**Investment Policy and Performance**

Our investment advisers, Rathbones, are instructed to invest both our general funds and our restricted funds within the constraints of a medium to low risk investment portfolio of ethical stocks, thereby prohibiting investment in companies manufacturing armaments, alcohol and tobacco. Within this definition we have a bias towards higher income yielding stock, particularly in times when we are finding it difficult to achieve sufficient income to meet our expenditure.

Certain changes to our portfolios were recommended by Rathbones and these helped increase our investment income for the year.

**Hamilton Old Parish Church of Scotland**  
**Trustees' Report**  
**Year ended 31 December 2025**

**Risk Management**

The principal risks faced by the charity lie in its ability in the medium to longer term to meet normal running costs from a reducing income base and operationally from the ability of the elders and volunteers to carry out their duties effectively for the benefit of vulnerable members of society.

The age demographic of the congregation has been increasing in recent years and the minister of the Church continues with the implementation of plans to attract younger attendees which will address the encompassing problem of longevity.

The operational risk arising from the elders and volunteers carrying out their duties is addressed by regular monitoring of activities and participation in training courses run by the local presbytery or by the National Church.

Expert advice is taken where required, particularly with regard to the maintenance of our Church building with its Grade 1 listing.

**Reserves Policy**

It is the Trustees' policy to hold reserves to meet our expenses for six months. At the year end the Church held unrestricted funds of £360,294 of which £12,665 had been designated for a fabric fund, £3,874 for the purchase of music by way of a bequest, £4,739 for organ maintenance and £2,606 held by organisations. The remaining balance of £336,409 represents about fifteen months expenditure however we particularly recognise the listed status of our buildings and hold sufficient reserves in General Funds to ensure that recurring annual costs can be met for the forthcoming year whilst also maintaining funds to meet future contingencies and our obligations as a Church of Scotland charge. We give cognizance to the fact that we have recently been in a period when our income was insufficient to meet our expenditure and, therefore, also make provision for future years to ensure the future of the Church.

The Kirk Session also holds restricted funds as detailed in note 15 to the accounts. We comply with all the conditions imposed on the use of these funds.

**Stewardship**

A Stewardship convener is being actively sought to start a campaign later in 2026. The minister continues to preach on Stewardship topics on a regular basis.

**Hamilton Old Parish Church of Scotland  
Trustees' Report  
Year ended 31 December 2025**

**Structure, Governance and Management**

The congregation is a registered charity, number SC010855 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, which meets five times a year, is responsible for spiritual affairs within the church.

**Reference and Administrative Information**

**Trustees**

The active elders and trustees during the year were:

[REDACTED]

**Principal Office-bearers**

Minister: [REDACTED]  
Session Clerk: [REDACTED]  
Church Treasurer: [REDACTED]

**Principal Office**

Leechlee Road  
Hamilton ML3 6AQ

**Charity No:** SC010855

**Independent Examiner**

[REDACTED]  
The Kelvin Partnership, Chartered Accountants  
The Cooper Building  
505 Great Western Road  
Glasgow G12 8HN

**Bankers**

Royal Bank of Scotland  
Palace Towers  
Hamilton ML3 6AD

**Hamilton Old Parish Church of Scotland**  
**Trustees' Report**  
**Year ended 31 December 2025**

**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).

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;
- 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 29 March 2026**

**Hamilton Old Parish Church of Scotland**  
**Independent Examiner's Report to the Trustees of Hamilton Old Parish Church**  
**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 12 to 26.

**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 11 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.

Name: [REDACTED]

Professional Qualification/Professional Body: FCA

Address: [REDACTED]  
[REDACTED]

Date: 30 March 2026

HAMILTON OLD PARISH CHURCH OF SCOTLAND

Statement of Financial Activities

<u>Year ended 31 December 2025</u>	<u>Note</u>	<u>Unrestricted Funds 2025</u>	<u>Restricted Funds 2025</u>	<u>Total 2025</u>	<u>Unrestricted Funds 2024</u>	<u>Restricted Funds 2024</u>	<u>Total 2024</u>
		£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	1	134,778	14,330	149,108	120,201	1,726	121,927
Charitable activities	2	1,931	959	2,890	1,206	1,837	3,043
Other trading activities	3	26,235	0	26,235	20,483	0	20,483
Investments	4	24,196	9,825	34,020	14,950	11,033	25,983
Other	5	38,261	227,143	265,404	400	0	400
<b>Total income</b>		<b>225,401</b>	<b>252,257</b>	<b>477,658</b>	<b>157,240</b>	<b>14,596</b>	<b>171,836</b>
<b>Expenditure on:</b>							
Raising funds	6	2,805	5,018	7,823	2,771	4,914	7,685
Charitable activities		257,613	47,863	305,476	161,380	11,364	172,744
Other							
<b>Total expenditure</b>		<b>260,418</b>	<b>52,881</b>	<b>313,299</b>	<b>164,151</b>	<b>16,278</b>	<b>180,429</b>
<b>Net income/(expenditure) before gains and losses on investments</b>		<b>-35,018</b>	<b>199,376</b>	<b>164,358</b>	<b>-6,911</b>	<b>-1,682</b>	<b>-8,593</b>
Net gains/(losses) on investments		36,566	47,194	83,760	10,889	22,968	33,857
<b>Net income/(expenditure)</b>		<b>1,548</b>	<b>246,570</b>	<b>248,118</b>	<b>3,978</b>	<b>21,286</b>	<b>25,264</b>
Transfers between Funds		-35,860	35,860	0	-300	300	0
<b>Net movement in funds</b>		<b>-34,312</b>	<b>282,430</b>	<b>248,118</b>	<b>3,678</b>	<b>21,586</b>	<b>25,264</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		394,605	764,062	1,158,667	390,927	742,476	1,133,403
<b>Total funds carried forward</b>		<b>360,294</b>	<b>1,046,492</b>	<b>1,406,785</b>	<b>394,605</b>	<b>764,062</b>	<b>1,158,667</b>

# HAMILTON OLD PARISH CHURCH OF SCOTLAND

## Balance Sheet

At 31 December 2025

	<u>Note</u>	Total Funds 2025	Prior Year 2024
<b>Fixed Assets:</b>			
Tangible assets	9	75,263	81,828
Investments	10	1,038,960	948,502
<b>Total Fixed Assets</b>		<u>1,114,223</u>	<u>1,030,330</u>
<b>Current Assets</b>			
Debtors	11	23,718	20,526
Cash at bank and in hand		316,370	110,873
<b>Total Current Assets</b>		<u>340,088</u>	<u>131,399</u>
<b>Liabilities</b>			
Creditors falling due within one year	12	47,525	3,062
<b>Net Current Assets</b>		<u>292,562</u>	<u>128,337</u>
Creditors falling due after more than one year		0	0
<b>Net Assets</b>		<u>1,406,785</u>	<u>1,158,667</u>
<b>The funds of the charity:</b>			
Restricted income funds		1,046,491	764,062
Unrestricted income funds		360,294	394,605
<b>Total charity funds</b>	15	<u>1,406,785</u>	<u>1,158,667</u>

 Session Clerk

 Treasurer

## **Hamilton Old 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.

#### **Going concern**

The Trustees consider that there are no material uncertainties about the ability of the charitable company to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

#### **Recognition of income**

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.

## **Hamilton Old Parish Church**

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

#### **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 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.

All tangible fixed assets costing in excess of £15,000 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:

Sound System	15 years
Heating System	15 years

#### **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**

Hamilton Old 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.

#### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and deposits held with the Investors Trust.

#### **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.

**HAMILTON OLD PARISH CHURCH OF SCOTLAND**

**Notes forming part of the financial statements  
For the year ended 31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>1. Donations and Legacies</b>						
Offerings	108,454	0	108,454	88,006	0	88,006
Tax recovered on Gift Aid	22,625	0	22,625	19,863	0	19,863
Legacies	0	0	0	0	0	0
Other	3,699	14,330	18,029	12,332	1,726	14,058
	<u>134,778</u>	<u>14,330</u>	<u>149,108</u>	<u>120,201</u>	<u>1,726</u>	<u>121,927</u>
<b>2. Income from charitable activities</b>						
Weddings and Funerals	1,450	0	1,450	606	0	606
Drama Kirk	0	959	959	0	1,400	1,400
Fundraising	481	0	481	600	437	1,037
	<u>1,931</u>	<u>959</u>	<u>2,890</u>	<u>1,206</u>	<u>1,837</u>	<u>3,043</u>
<b>3. Income from other trading activities</b>						
Rent Received from hall lets	22,245	0	22,245	16,458	0	16,458
Rent Received from car park	3,990	0	3,990	4,025	0	4,025
	<u>26,235</u>	<u>0</u>	<u>26,235</u>	<u>20,483</u>	<u>0</u>	<u>20,483</u>
<b>4. Investment Income</b>						
Dividends received	10,904	9,251	20,155	11,179	10,413	21,592
Deposit interest	13,292	574	13,865	3,771	620	4,391
	<u>24,196</u>	<u>9,825</u>	<u>34,020</u>	<u>14,950</u>	<u>11,033</u>	<u>25,983</u>
<b>5. Other Income</b>						
Grants received	0	0	0	400	0	400
Transfer of Union Balance	38,261	227,143	265,404	0	0	0
	<u>38,261</u>	<u>227,143</u>	<u>265,404</u>	<u>400</u>	<u>0</u>	<u>400</u>

HAMILTON OLD PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements  
For the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>6. Analysis of Expenditure</b>						
<u>Raising Funds</u>						
Investment Manager's Fees	2,805	5,018	7,823	2,771	4,914	7,685
	<u>2,805</u>	<u>5,018</u>	<u>7,823</u>	<u>2,771</u>	<u>4,914</u>	<u>7,685</u>
<u>Charitable Activities</u>						
Giving to Grow	101,880		101,880	77,862	0	77,862
Presbytery Dues	3,559		3,559	2,635	0	2,635
Minister's Expenses	4,114		4,114	1,123	0	1,123
Pulpit Supply	400		400	100	0	100
Other salary costs	12,994		12,994	11,666	0	11,666
Fabric Repairs & Maintenance	59,301	32,867	92,169	24,153	1,292	25,445
Council Tax	6,609		6,609	3,451	0	3,451
Other Building Costs	46,140	63	46,203	20,875	0	20,875
Church Office Expenses	2,968	106	3,074	2,820	0	2,820
Organ & Music	9,750		9,750	10,040	0	10,040
Other Expenses	9,899	13,852	23,751	6,654	8,603	15,257
Drama Kirk		975	975	0	1,469	1,469
	<u>257,613</u>	<u>47,863</u>	<u>305,476</u>	<u>161,380</u>	<u>11,364</u>	<u>172,744</u>
<b>Total</b>	<u>260,418</u>	<u>52,881</u>	<u>313,299</u>	<u>164,151</u>	<u>16,278</u>	<u>180,429</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

## HAMILTON OLD PARISH CHURCH OF SCOTLAND

### Notes forming part of the financial statements For the year ended 31 December 2025

	2025 £	2024 £
<b>7 Staff costs and numbers</b>		
Salaries and wages	12,494	11,666
Social security costs	0	0
Total	<u>12,494</u>	<u>11,666</u>

The average number of employees during the year was as follows:

	2025 Number	2024 Number
Ministerial support	<u>1</u>	<u>1</u>
	<u>1</u>	<u>1</u>

No employee had employee benefits in excess of £50,000 (2023:nil)

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) £39,856.

## 8 Trustee Remuneration and Related Party Transactions

During the year Mr received payments totalling £360 for services rendered as a deputy church organist. Both Mr and his wife, Mrs were elders throughout the year

Payments in respect of council tax, telephone costs and travelling expenses amounting to £7,789.41 were made on behalf of who was the minister and trustee throughout the period.

Salary payments totalling £12,493 were paid during the year to Mrs in respect of her employment as Church secretary. Mrs served as an elder and trustee throughout the year.

An honorarium of £500 was paid to Mr who served as an elder throughout the year.

During the year a total of £11,262 (2024: £29,889) was donated to the congregation by trustees

HAMILTON OLD PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements  
For the year ended 31 December 2025

9 Tangible Fixed Assets

	Heating System	Sound System	Total
Cost	£	£	£
At 1 January 2025	84,054	14,440	98,494
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2025	<u>84,054</u>	<u>14,440</u>	<u>98,494</u>
<b>Accumulated Depreciation</b>			
At 1 January 2025	5,603	11,063	16,666
Charge for year	<u>5,603</u>	<u>962</u>	<u>6,565</u>
At 31 December 2025	<u>11,206</u>	<u>12,025</u>	<u>23,231</u>
<b>Net Book Value</b>			
At 31 December 2025	<u>72,848</u>	<u>2,415</u>	<u>75,263</u>
At 31 December 2024	<u>78,451</u>	<u>3,377</u>	<u>81,828</u>

	Heating System	Sound System	Total
Cost	£	£	£
At 1 January 2024	84,054	14,440	98,494
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 December 2024	<u>84,054</u>	<u>14,440</u>	<u>98,494</u>
<b>Accumulated Depreciation</b>			
At 1 January 2024	0	10,101	10,101
Charge for year	<u>5,603</u>	<u>962</u>	<u>6,565</u>
At 31 December 2024	<u>5,603</u>	<u>11,063</u>	<u>16,666</u>
<b>Net Book Value</b>			
At 31 December 2024	<u>78,451</u>	<u>3,377</u>	<u>81,828</u>
At 31 December 2023	<u>84,054</u>	<u>4,339</u>	<u>88,393</u>

10 Investments

	2025 £	2024 £
Market value at 1 January 2025	948,502	916,538
Transferred from West Parish	3,892	
Purchases	141,354	149,560
Sales	-138,548	-151,455
Realised gain/(loss) on investments	7,733	828
Unrealised gain / (loss) on investments	<u>76,026</u>	<u>33,031</u>
Market value at 31 December 2025	<u>1,038,960</u>	<u>948,502</u>
Investments at cost	<u>752,958</u>	<u>716,971</u>

Notes forming part of the financial statements  
For the year ended 31 December 2025

The following investments are held:

10 Investments (continued)

General Account

Stock	Cost	Market value	Market value
	2025	2025	2024
	£	£	£
Treasury 4 1/4% Stock 7/06/2032	10,354	10,123	9,945
Treasury 4.125% gilt 29/01/2027	10,095	10,217	10,122
Treasury 5/8% Bonds 31/07/2035	8,698	9,178	8,746
Treasury 1.125% Index Linked 2027	10,946	12,746	12,396
Treasury 0.125% Index Linked 2029	13,827	14,772	14,211
Ishares II USD TIPS UCITS ETF	14,283	14,517	14,295
Royal London Asset Management	10,360	10,831	10,524
Artemis Funds Manager Corp Bd F Inc	7,282	7,567	7,434
Liontrust Investments Ltd	16,747	13,166	12,825
Bluebay Funds Mgmt Gbl Inv Corp Bd	7,311	7,902	7,762
Capital Intl Fund Gbl Corp Bd	7,304	7,770	7,620
RELX PLC	2,937	5,285	7,258
AstraZeneca PLC	3,046	4,827	5,757
Lloyds Banking Group	4,773	4,912	0
M&G PLC	2,900	4,167	4,847
Prudential PLC	4,616	3,891	2,166
Persimmon PLC	6,714	4,076	3,594
Unilever PLC	1,073	4,276	4,548
Shell PLC	3,198	6,220	6,190
SSE PLC	3,492	6,428	4,732
National Grid PLC	2,740	5,491	5,615
Fidelity Special Values PLC	8,949	13,376	10,016
Abbot Laboratories	4,486	4,657	4,516
Alphabet Inc	3,350	5,818	0
Microsoft Corp	0	0	4,534
Amazon Com Inc	3,709	4,290	4,379
Hermes Investment Mgmt	4,665	4,546	6,373
Marsh & McLennan	2,633	2,069	2,544
Microsoft Corp	3,696	5,753	6,731
S&P Global	3,126	3,885	3,977
Thermo Fisher Scientific	5,525	5,170	4,985
VISA Inc	3,546	5,215	5,047
Alliance Trust PLC	4,944	8,333	8,086
Murray International Trust PLC	5,413	10,050	7,725
Polar Capital Technology	3,916	22,388	19,865
RIT Capital Partners PLC	9,853	15,890	13,902
Worldwide Healthcare Trust	4,074	7,510	7,875
Pantheon Intl plc	3,397	3,780	3,220
Gore Street Energy Storage	0	0	1,203
HICL Infrastructure Co Ltd	9,324	7,450	7,603
Aspect Capital	2,785	2,715	2,667
Blackrock (LUX)	2,681	3,057	6,813
Blackrock Strategic Funds	3,001	3,177	4,620
Ruffer Investment Co	8,060	10,290	9,380
Church of Scotland Income Units	32,848	47,360	45,987
Church of Scotland Income Units	3,908	5,911	5,740
Church of Scotland General Units	4,640	37,654	34,918
Church of Scotland General Units	500	5,504	5,104
Church of Scotland General Units	453	4,197	3,892
	<u>296,177</u>	<u>418,407</u>	<u>402,289</u>

10 Investments (continued)

Orr Legacy

Stock	Cost	Market value	Market value
	2025	2025	2024
	£	£	£
Treasury 0.125% Index Linked 22/03/2029	9,107	10,911	10,497
Ishares II USD TIPS UCITS ETF	0	0	8,101
RELX PLC	4,360	8,154	11,613
AstraZeneca PLC	3,116	14,480	12,562
Barclays	5,523	5,949	0
Lloyds	8,107	8,842	0
Compass Group PLC	1,298	9,811	11,047
Persimmon	7,491	4,755	4,193
Reckitt Benckiser Group PLC	4,733	9,003	9,183
Halma PLC	4,699	7,961	11,025
Experian PLC	1,019	10,930	11,196
BHP Group PLC	1,992	6,777	11,126
Shell PLC	1,668	11,645	10,523
National Grid PLC	6,295	11,415	13,300
Aberforth Smalr Co's Trust	5,685	5,903	5,513
Blackrock Smlr Cos Trust	6,913	4,585	6,860
Abbott Laboratories	7,254	7,918	7,677
Accenture plc	5,625	3,989	5,618
Alphabet Inc	4,042	16,289	15,115
Amazon com Inc	8,194	12,012	12,262
Berkshire Hathaway	7,554	7,474	0
Booking Holdings	3,496	3,982	0
CME Group Inc	5,344	7,106	6,490
Findlay Park Funds ICAV	7,606	7,044	0
Hermes Investment Mgmt	12,962	13,092	14,118
JP Morgan Chase & Co	6,761	8,385	6,699
Lilly (Eli) & Co	5,749	7,191	5,548
Marsh & McLennan Co Inc	7,898	6,207	7,632
META Platforms Inc	9,714	9,815	9,350
Microsoft Corp	6,773	14,382	15,145
Natixis Intl Funds	8,948	8,991	0
Netflix Com Inc	6,343	5,577	0
Otis Worldwide Corp	0	0	7,395
S&P Global Inc	4,133	5,828	5,965
Thermo Fisher Scientific Inc	7,519	8,616	8,308
Visa Inc	7,849	15,644	15,141
ASML Holdings	7,560	12,068	8,417
Liontrust Fund Partners	8,370	8,615	0
Siemens AG	3,457	10,426	11,746
Hermes Investment Mgmt	3,894	3,928	0
Pacific Assets Trust PLC	4,178	10,440	10,730
Allianz Technology Trust pLC	14,943	26,877	21,369
RIT Capital Partners PLC	8,984	22,133	19,364
Smithson Invetment Trust PLC	0	0	10,388
Pantheon Intl plc	5,944	6,615	5,635
The Schiehallion Fund Ltd	2,270	2,449	2,026
	<u>265,370</u>	<u>404,214</u>	<u>368,877</u>

10 Investments (continued)

David Gibb Organ Fund

Stock	Cost 2025 £	Market value 2025 £	Market value 2024 £
Treasury 0.5% Gilt 31/01/2029	11,676	11,826	
Treasury 4.125% Gilt 29/1/27	11,625	11,749	5,567
Treasury 1.25% Index Linked 2027	12,248	14,870	14,462
Treasury 0.125% Index Linked 22/03/2029	8,478	8,561	0
Ishares II USD TIPS UCITS ETF	0	0	5,956
Royal London Asset Management	0	0	12,065
Artemis Fund Mgrs Corp Bond F	8,295	8,529	5,349
Liontrust Investments Ltd	10,462	8,630	6,617
Bluebay Funds Mgmt	8,376	8,832	5,479
Capital Intl Fud	8,163	8,547	5,715
Aberforth Smaller Co's Trust	6,607	10,231	14,333
Invest Fund Services (UK)	7,837	7,920	11,180
Fidelity Special Values	7,323	7,524	0
Findlay Park Fund ICAV American Inc	6,378	6,164	6,197
Hermes Investment Mgmt US SMID	3,515	3,182	3,432
Natixis Intl Funds	6,065	6,130	0
Liontrust Fund Partners	6,115	6,153	0
JP Morgan Japanese Inv Trust	5,478	6,900	5,630
Jupiter Unit Trust Mgr Japan Income	5,793	7,774	6,085
Hermes Investment Mgmt Asia	3,115	3,142	0
Pacific Assets Trust PLC	6,652	11,160	11,470
Alliance Witan PLC	9,406	10,897	5,598
Fundsmith LLP	0	0	10,932
Monks Investment Trust	3,755	13,500	11,376
RIT Capital Partners	6,021	6,810	5,958
Worldwide Healthcare Trust	6,809	6,571	5,513
Pantheon Intl plc	1,902	2,117	1,803
Gore Street Energy Storage PLC	0	0	794
Schiehallion Fund Ltd	2,911	3,156	0
HICL Infrastructure Co Ltd	5,185	3,608	3,683
Renewables Infrastructure Grp	2,823	1,860	2,317
Blackrock (LUX) SA	0	0	5,677
Ruffer Investment Co	8,398	9,996	8,040
	<u>191,411</u>	<u>216,339</u>	<u>181,228</u>

HAMILTON OLD PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements  
For the year ended 31 December 2025

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	22,457	18,260
Other (detail where material)	1,261	2,266
	<u>23,718</u>	<u>20,526</u>

12 Creditors

	2025	2024
	£	£
Accruals	17,525	3,062
Gilmour/Whitehill	30,000	0
	<u>47,525</u>	<u>3,062</u>

13 Analysis of Net Assets Among Funds

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	2,415	0	72,848	75,263
Investments	351,514	0	687,446	1,038,960
Current Assets	19,331	36,437	284,321	340,088
Current Liabilities	-47,525	0	0	-47,525
<b>Net assets at 31 Dec 2025</b>	<u>325,734</u>	<u>36,437</u>	<u>1,044,615</u>	<u>1,406,785</u>

	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	3,377	0	78,451	81,828
Investments	346,597	0	601,905	948,502
Current Assets	47,692	16,393	67,314	131,399
Current Liabilities	-3,062	0	0	-3,062
<b>Net assets at 31 Dec 2024</b>	<u>394,604</u>	<u>16,393</u>	<u>747,670</u>	<u>1,158,667</u>

14 Volunteers

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

HAMILTON OLD PARISH CHURCH OF SCOTLAND

Notes forming part of the financial statements  
For the year ended 31 December 2025

15 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
<b>Restricted funds</b>					
May Orr Bequest	433,784	41,786	8,308	-15	467,247
Dick Academic Awards	5,047				5,047
Benevolent Fund	0	14,053		9,860	23,914
Fabric Fund	111,458	224,242	39,432		296,268
Stanley Hyslop Bequest	983				983
Drama Kirk	0	959	975	15	0
West Country Dancers	0	442	439		2
Parent & Toddlers	0	1,060	336		723
2002 Club	0	1,680	1,680		0
David Gibb Organ Fund	208,150	15,228	1,710	26,000	247,668
S Hamilton Flower Fund	4,640				4,640
Heating Fund	0				0
	<u>764,062</u>	<u>299,451</u>	<u>52,881</u>	<u>35,860</u>	<u>1,046,491</u>
<b>Unrestricted funds</b>					
General Fund	377,001	224,241	240,045	-24,788	336,409
Benevolent Fund	9,860			-9,860	0
Blackwood Bequest	4,394		520		3,874
Fabric Fund	0	30,781	18,116		12,665
Organ maintenance	0	5,369	630		4,739
Monday Club	1,178	170	136	-1,212	0
Saffronhall Singers	962	1,406	833		1,534
Sunday Live	1,210		138		1,072
	<u>394,605</u>	<u>261,967</u>	<u>260,418</u>	<u>-35,860</u>	<u>360,294</u>
<b>Total funds</b>	<u>1,158,667</u>	<u>561,417</u>	<u>313,299</u>	<u>0</u>	<u>1,406,785</u>
	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
<b>Restricted funds</b>					
May Orr Bequest	413,725	26,386	6,258	-69	433,784
Dick Academic Awards	5,047	0	0	0	5,047
Fabric Fund	75,441	0	6,895	42,912	111,458
Stanley Hyslop Bequest	983	0	0	0	983
Drama Kirk	0	1,400	1,469	69	0
David Gibb Organ Fund	202,191	7,615	1,656	0	208,150
S Hamilton Flower Fund	4,640	0	0	0	4,640
Heating Fund	40,449	2,163	0	-42,612	0
	<u>742,476</u>	<u>37,564</u>	<u>16,278</u>	<u>300</u>	<u>764,062</u>
<b>Unrestricted funds</b>					
General Fund	379,371	156,779	159,549	400	377,001
Benevolent Fund	1,875	7,985	0	0	9,860
Blackwood Bequest	5,714	0	1,320	0	4,394
Monday Club	1,224	2,444	2,190	-300	1,178
Saffronhall Singers	1,533	920	1,091	-400	962
Sunday Live	1,210	0	0	0	1,210
	<u>390,927</u>	<u>168,128</u>	<u>164,150</u>	<u>-300</u>	<u>394,605</u>
<b>Total funds</b>	<u>1,133,403</u>	<u>205,692</u>	<u>180,428</u>	<u>0</u>	<u>1,158,667</u>

### Purposes of Restricted Funds

The May Orr Bequest is held to help meet expenditure on areas of new work and projects of Hamilton Old Parish Church not associated with its ordinary and recurring expenditure

The Dick Academic Award fund is held to provide grant assistance to successful applicants towards the cost of training for the ministry

The Fabric Fund is restricted to meet capital expenditure on the Church buildings and fittings

The David Gibb Organ Fund is to be used for the repair or replacement of the Church's pipe organ. Other restrictions apply if the trustees should decide against maintaining or replacing the organ.

The Stanley Hyslop bequest is to be used for the benefit of the youth of the community.

The Susie Hamilton Flower Fund is to provide floral decoration in the Church at services of particular significance

The Heating Fund was established to raise funds to assist with the cost of the new heating system installed in the Church in 2023. This was transferred to the Fabric fund in 2024

The West Country Dancers and Parent & Toddler funds are for the use of these organisations

Other restricted funds represent funds provided to the Church to meet or assist in meeting specified items or categories of expenditure

### Purposes of Unrestricted Funds

The Blackwood Bequest is designated to assist in meeting expenditure relating to music in the Church.

The unrestricted Fabric and Organ Funds are for the day to day maintenance of the fabric of the buildings and organs

Other unrestricted funds are for use by the group or organisation referred to.

<b>16</b>	<b>Collections for Third Parties</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Christian Aid	<b>581</b>	<b>383</b>
	Hamilton Drop in Centre (includes 50% of offerings from Holy Week services)		<b>1,554</b>
	Hyzone	<b>0</b>	<b>58</b>
	Action for Pulmonary Fibrosis - Saffronhall Singers Carols by Candlelight	<b>0</b>	<b>700</b>
	Jubilee Key Scheme (50% of offerings from Holy Week services)	<b>0</b>	<b>840</b>
	Scottish Bible Society		<b>300</b>
	MacMillan Cancer Support	<b>675</b>	
	Samaritan's Purse	<b>250</b>	
	Hamilton foodbank - Saffronhall Singers	<b>430</b>	<b>0</b>
	Kilbryde Hospice	<b>621</b>	<b>0</b>
		<b><u>2,557</u></b>	<b><u>3,835</u></b>

## APPENDIX

### FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025 £	2024 £
<b><u>REVENUE ACCOUNT</u></b>		
Credit balance at 1 January 2025	304	290
Interest	6	15
Repaid to congregation	-277	
Allocation of Support Costs	-30	
	<u>2</u>	<u>304</u>