

# The New Wellwynd Parish Church of Scotland Airdrie

Scotland · Charity number SC012944

## Details

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|            |   |
|------------|---|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Part of    | The Church of Scotland (SC011353)         |
| Registered | 1914-05-18                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |  |
|---------|--|
| Address | 87 Cromarty Road<br>Airdrie<br>ML6 9RL                             |
| Website | <a href="http://www.newwellwynd.org.uk">www.newwellwynd.org.uk</a> |

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Our work is undertaken in the context of the five marks of mission agreed by the Church of Scotland: to proclaim the Good News of the Kingdom. to teach, baptise and nurture new believers. to respond to human need by loving service. to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation. and to strive to safeguard the integrity of creation, and sustain and renew the life of the earth.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of religion

## Geography

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- **Main operating location:** North Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £182,000 | £180,000    | -      | 4         |
| 2024-12-31 | £192,000 | £166,000    | -      | 2         |
| 2023-12-31 | £199,000 | £178,000    | -      | 3         |
| 2022-12-31 | £185,000 | £177,000    | -      | 3         |
| 2021-12-31 | £173,000 | £165,000    | -      | 3         |
| 2020-12-31 | £172,000 | £188,000    | -      | 4         |

**The New Wellwynd Parish Church of Scotland Airdrie**

Scotland - Charity number SC012944

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# Accounts

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CHURCH OF SCOTLAND AIRDRIE  
THE NEW WELLWYND PARISH CHURCH

## **Trustees' Annual Report and Accounts**

Scottish Charity No: SC012944  
Congregation reference: 17/1082

Year ended 31 December 2025

# Trustees' Report

The trustees present their annual report and accounts of the charity for the year ended 31 December 2025. The accounts have been prepared in accordance with the accounting policies set out therein 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 to the UK and Republic of Ireland (FRS 102)* (effective 1 January 2019).

## 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.

## Achievements and performance

A year in God's time. It hardly seems possible that another year in the life of the congregation has already come and gone. Yet, as we look back over 2025, we see a year rich in worship, service, fellowship, challenge, and hope. This report highlights some of the moments—both big and small—that have shaped our life together at New Wellwynd.

### Worship and the Life of the Church

Throughout the year, worship remained at the heart of congregational life. Following the Christmas and New Year period, the congregation returned to its familiar rhythm of Sunday worship and *Delve in @ 12* on Wednesdays, with steady attendance at both services. All services continue to be live-streamed and are also available on 'catch up' on our website, with a good number of members and visitors joining us regularly on-line.



The Sacrament of Holy Communion was celebrated regularly, including at the beginning of March and again in June and September. Holy Week and Easter were observed with shared services alongside our friends from St Columba's and Jackson churches, strengthening ecumenical ties.

During December, Advent services led the congregation toward Christmas. On 21 December, the Sunday Club retold the Nativity story, and on Christmas Eve an all-age service was held, followed by a well-attended Watchnight Service at 11:30 pm. At both services, fresh perspectives on the Christmas story were offered as we celebrated the birth of Christ, the Light of the World.

# Trustees' Report (continued)

## Achievements and performance (continued)

### Ministry, Leadership, and Vacancy

Eleanor Hamilton continued to serve faithfully as probationer minister, leading worship throughout the year while also maintaining her mentoring relationship with Rev. Dr Peter Donald of Cairnlea Parish Church. In February, the congregation learned that Eleanor had successfully completed her pastoral training and would, in due course, be able to seek God's call as a Minister of Word and Sacrament.

In March, we were advised that Eleanor's Ordination would take place on Tuesday, 3 April at Cairnlea Parish Church, and members of the congregation attended this service to support her on that occasion. As her probationary period concluded on 30 March, we said a warm and grateful farewell, presenting her—on behalf of the congregation—with the traditional gift of preaching robes.

Rev. Murdo Macdonald served as Interim Moderator until April, when we said goodbye and thanked him for his support. In May, Rev. Anne Paton was appointed as our new Interim Moderator and was warmly welcomed back into the life of the congregation.

The Rev. Les Brunger, former minister of Uddingston: Burnhead, was appointed as Locum Minister from 1 April. Les became closely involved in congregational life during the year, particularly through worship, Holy Week, and work with children and families.



September was a particularly busy and joyful month. We celebrated Holy Communion and resumed *Delve in @ 12*, before marking the 30th anniversary of the founding of New Wellwynd. With only two previous ministries in our history, we invited the Rev. Fraser Penny and the Rev. Robbie Hamilton, along with Susan and Carol, to join us as guest preachers on 14 and 21 September. Their reflections and reminiscences were warmly received, followed by a time of fellowship in the Large Hall.

In November, a contingent from New Wellwynd attended Eleanor's induction to be minister at Dumbarton Parish Church, the culmination of her commitment to seek God's call.

### Music and Participation

In March, we welcomed John Urquhart as our new organist, following the closure of Stair Parish Church. His contribution to worship has been greatly appreciated and has enhanced our services throughout the year.

Our various youth and adult organisations resumed their programmes after the New Year and continued their work faithfully across the year, contributing to worship, fellowship, and service within the congregation.

# Trustees' Report (continued)

## Achievements and performance (continued)

### Learning, Faith Formation, and Discipleship

Alongside regular organisational activities, a small Bible Study group met over six weeks to study the Book of James. This proved to be an engaging and thought-provoking experience, offering participants an opportunity to explore scripture together in greater depth.

### Children, Families, and Community Life

Children and families were an important focus throughout the year. In March, we organised the Easter Brunch where we again welcomed families and friends from the local schools to participate in crafting and other Easter / spring activities as well as a visit from the Easter Bunny.

Preparations were made in June for the Holiday Club, which took place during the first week of July. Supported by Les Brunger and a team of helpers, around 30 children attended, learning about Jesus through Bible stories, crafts, games, and shared fun. Children and parents were invited to Morning Worship on 6 July, where the events of the Holiday Club were celebrated.

In December, the Santa Brunch welcomed families from local schools, with around 30 adults and 45 children enjoying fellowship and a visit from Santa.

### Outreach, Partnerships, and Community Engagement

The congregation was pleased to welcome the Moderator of the General Assembly, the Right Reverend Dr Shaw J Paterson, to morning worship on 16 March, during which he shared insights from his visit to Malawi and encouraged the congregation to continue proclaiming the Gospel within the local community.



Following a visit to Malawi, the Moderator had launched the *Let Your Little Light Shine* challenge, encouraging congregations to raise funds for solar-powered lighting for children and schools in Malawi.

The congregation and youth organisations enthusiastically supported this initiative, filling Smarties tubes with coins. The final total raised by the congregation for the challenge was an impressive £4,525.

# Trustees' Report (continued)

## Achievements and performance (continued)

The congregation also worked in partnership with Airdrie Public Library during the year. As part of the library's 100th anniversary celebrations, time capsules were planted in the church grounds in September. Pupils from All Saints and Victoria Primary Schools were involved in the project and helped "plant" the time capsules. Councillor Jim Logue represented the Council, and the occasion concluded with tea, cake, and an exhibition at the library.

At our evening service in November, we were joined by the Local Masonic Lodges for their Annual Divine Service.



## Giving, Service, and Stewardship

Generosity remained a hallmark of congregational life. In May, the Christian Aid Hunger Lunch raised £800. In October, Harvest Thanksgiving was celebrated, with the Thank Offering collected for World Vision, raising £1,005. On Remembrance Sunday in November, the congregation honoured those who gave their lives for freedom, raising £788 for PoppyScotland. Christmas Eve offerings, totalling £730, were donated to St Andrew's Hospice.



The congregation has continued in its support of the foodbank during 2025, providing basic essentials as requested by those who operate this service. It is estimated that since 2022 the congregation has donated a total of over 5,000kg of food which carries a monetary value equivalent of more than £16,500. In addition to donations of goods, £710 was also donated from members.

## Governance and Looking Ahead

The congregation approved a Basis of Deferred Union with St Columba's Parish Church during the year, allowing progress within the vacancy process, although subsequent changes at the General Assembly delayed further steps. Later in the year, Presbytery approved the congregation's right to call a Minister of Word and Sacrament without restriction, enabling the next stage of the process to move forward.

## In God's Time

In Ecclesiastes 3, we are reminded that everything happens in the time God chooses. During this year, we have welcomed new life and said farewell to beloved members; shared moments of joy and times of sorrow; and experienced both silence and conversation as we continue to wait and work towards the appointment of a new minister. Perhaps even in the waiting, God is speaking to us.

As we give thanks for all that has been in 2025 and look ahead to 2026, we are encouraged by the words of Edward Hayes Plumptre: *"Your hand, O God, has guided your flock from age to age..."* And we affirm together: **One Church. One Faith. One Lord.**

# Trustees' Report (continued)

## Financial review

Total income for 2025 was £182,000, a decrease of £10,000 on the prior year. Income for unrestricted purposes – at £160,000 – was unchanged from 2024, but within this, there was a further fall in offerings, offset by increased hall lets, donations and legacies. As interest rates remained high, we benefited from the return held on invested reserves. Legacies for unrestricted purposes were received from the estates of Mr Thomas Sorbie and Mrs Janet Watt.

Total expenditure increased from £166,000 to £180,000, driven by a higher level of contributions under Giving to Grow and fabric related spend which included car park works (funded by grant received in the prior year), repairs to the Nativity stained glass window and development of costings for the halls renovation. Fortunately, utility costs stabilised after several years of increase, albeit settling at a significantly higher level compared to just a few years ago.

While there variations in movements across our funds, taken 'in the round', we broke even between total income and expenditure in 2025, with no significant changes to our total reserves, which were £277,000 at the year end (2024: £275,000).

## Risk management

The continued and ongoing work of the charity, both in supporting the ministries and mission of the Church of Scotland nationally and at local level, requires a continuing level of donations and an active membership.

While continuing to communicate the financial requirements of the charity's work, including an appropriate focus on 'stewardship', the trustees' attention is on ensuring that members find relevance in our work and purpose and new members are encouraged and welcomed. Our work is likely to be adversely impacted over the medium term by changes in society and the demographics of membership and reducing numbers of those pursuing paid forms of ministry. This is mitigated, as much as possible, through initiatives which respond to those changes and encourage participation.

As a charity open to all ages, we work with many young people and vulnerable people and therefore require that this aspect of our activities is undertaken within an appropriate safeguarding policy context.

A major incident which would result in the temporary loss of properties may have an impact on aspects of our activities, albeit the financial impact of such loss is mitigated by insurance cover.

## Reserves policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the trustees' policy to hold reserves of around one third of the annual running costs of the charity to provide a measure of safety in the event of a downturn in donations or significant, unplanned maintenance expenditure. This equates to approximately £50,000 to £60,000.

## Trustees' Report (continued)

Unrestricted reserves at 31 December 2025 were £147,000, well above the policy level. These reserves, together with some for restricted purposes, will be applied in facilities redevelopment, consideration of which progressed during the year.

The charity has endowment and restricted purpose funds of £130,000 which have been provided for the objectives specified in note 12.

### Structure, governance and management

The congregation is a Scottish registered charity – number SC012944 – and is administered in accordance with the terms of the Model Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. Members of the Kirk Session and the Congregational Board 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 the Presbytery. The Kirk Session meets a number of times in a year for either ordinary business or special purposes and is responsible for spiritual affairs with the church. The Kirk Session's work is supported by a small number of *ad hoc* committees. The Congregational Board is appointed from the Kirk Session and congregation. The Kirk Session appoints 17 members, together with the session clerk who is an *ex officio* member. The congregation appoints 16 members who are believed to have the skills and commitment to contribute to the management affairs of the Church – they are appointed at the Stated Annual Meeting and serve a period of three years after which they must seek re-election. As the likely outcome of mission planning will result in changes to the Congregation's constitution, vacancies have arisen in appointments by the Kirk Session and elections by the Congregation. The Congregational Board is chaired by the Minister or Interim Moderator or their nominee and normally meets four times in a year. The work of the Congregational Board is supported by two committees, covering fabric and finance. The Kirk Session appoints the session clerk. The clerk to the Congregational Board and the treasurer are appointed by the Congregational Board and serve for a renewable period of three years.

### Reference and administrative information

The following served as trustees of the charity during the year and to the date of this report:

#### Kirk Session

Rev. Anne Paton (from 9 May 2025), Rev. Murdo Macdonald (to 24 April 2025), Alexander Anderson, Irene E Bremner, William E T Brooks, J Christine Cassells, Avril R Cockburn, Wilma Davidson, Jeremiah Ferguson, Matthew A Fleming, Robert W Forrest (to 1 March 2026), Linda Francis, Moira T Gartshore, Christine W Gibb, David A Gillespie (to 26 November 2025), Roberta Gillespie, Anne T Grainge, George B Grant, Alison S Gray, Elizabeth J M Hannah, Beatrice Holden, Margaret S Jack (to 22 December 2025), Margaret S Jarvie, Jean Kinniburgh, Robert Kinniburgh, George Lawson, Anne J Learmonth (to 17 January 2026), Gordon Lind MBE JP, George Lowdon, Mairi Mitchell, James H Nimmo, Janet A M Nimmo, George L Randall, Elizabeth H Riddell, Elizabeth Robertson, Alison J Sefton, Morag D Stewart BEM, Karen T Taylor, James Thomson, David Walker, William A Watson, David J Watt, Margaret S Weir, Ronnie M Wright, Irene M Yates.

# Trustees' Report (continued)

## Congregational Board

Appointed by the Kirk Session: William E T Brooks, Matthew A Fleming, Moira T Gartshore, David A Gillespie (to 26 November 2025), George Lawson, James H Nimmo, Elizabeth Robertson, David Walker, William A Watson, David J Watt, Irene M Yates.

Elected by the Congregation: Lynne W Cartwright, John Clydesdale, Alfreda Gilchrist, George M Murchison, Andrew J Paul, David B Patterson, Harry A Shaw, Gordon Waddell, Barbara M Watt.

## Principal office-bearers

|                                    |  |
|------------------------------------|--|
| Interim Moderator:                 | The Rev. Anne Paton (from 9 May 2025)<br>The Rev. Murdo Macdonald (to 24 April 2025) |
| Session Clerk:                     | David Walker   |
| Depute Session Clerk:              | Moira T Gartshore  |
| Clerk to the Congregational Board: | Harry A Shaw   |
| Treasurer:                         | David J Watt   |

## Principal location

Wellwynd, Airdrie, ML6 0AG

## Contact address

87 Cromarty Road, Airdrie, ML6 9RL

## Independent Examiner

Christopher Wilson, BA, FCCA, Benson Wood & Co., Belgrave Court, Bellshill, ML4 3NR

## Bankers

Bank of Scotland, 40 South Bridge Street, Airdrie, ML6 6JA

# Trustees' Report (continued)

## Trustees' responsibilities in relation to the accounts

The charity trustees are responsible for preparing a trustees' annual report and accounts 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 accounts for 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 accounts, 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 accounts;
- prepare the accounts 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 the accounts 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.

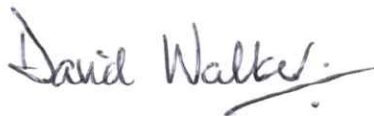
The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

*Approved by the trustees and signed on their behalf by:*

**David Walker**

*Session Clerk*

16 March 2026



# Independent Examiner's Report

## To the Trustees of The New Wellwynd Parish Church of Scotland, Airdrie

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 19

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and The Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts 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 for 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.

  
**Christopher Wilson BA FCCA**

Benson Wood & Co.

Belgrave Court, Bellshill, ML4 3NR

23 March 2026

# Statement of Financial Activities

|                                    | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2025<br>Total<br>£000 | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2024<br>Total<br>£000 |
|------------------------------------|----------------------|--------------------|--------------------|-----------------------|----------------------|--------------------|--------------------|-----------------------|
| <b>Income and endowments from:</b> |                      |                    |                    |                       |                      |                    |                    |                       |
| Donations and legacies (note 1)    | 143                  | 1                  | -                  | 144                   | 145                  | 8                  | -                  | 153                   |
| Charitable activities (note 2)     | 11                   | 18                 | -                  | 29                    | 8                    | 21                 | -                  | 29                    |
| Investments (note 3)               | 6                    | 3                  | -                  | 9                     | 7                    | 3                  | -                  | 10                    |
| <b>Total income</b>                | <b>160</b>           | <b>22</b>          | <b>-</b>           | <b>182</b>            | <b>160</b>           | <b>32</b>          | <b>-</b>           | <b>192</b>            |
| <b>Expenditure on:</b>             |                      |                    |                    |                       |                      |                    |                    |                       |
| Raising funds (note 4)             | -                    | 5                  | -                  | 5                     | -                    | 7                  | -                  | 7                     |
| Charitable activities (note 4)     | 159                  | 16                 | -                  | 175                   | 149                  | 10                 | -                  | 159                   |
| <b>Total expenditure</b>           | <b>159</b>           | <b>21</b>          | <b>-</b>           | <b>180</b>            | <b>149</b>           | <b>17</b>          | <b>-</b>           | <b>166</b>            |
| Net gains (losses) on investments  | -                    | -                  | -                  | -                     | -                    | -                  | 1                  | 1                     |
| <b>Net income (expenditure)</b>    | <b>1</b>             | <b>1</b>           | <b>-</b>           | <b>2</b>              | <b>11</b>            | <b>15</b>          | <b>1</b>           | <b>27</b>             |
| Transfers between funds            | 1                    | (1)                | -                  | -                     | 1                    | (1)                | -                  | -                     |
| <b>Net movement in funds</b>       | <b>2</b>             | <b>-</b>           | <b>-</b>           | <b>2</b>              | <b>12</b>            | <b>14</b>          | <b>1</b>           | <b>27</b>             |
| <b>Reconciliation of funds:</b>    |                      |                    |                    |                       |                      |                    |                    |                       |
| Total funds brought forward        | 145                  | 119                | 11                 | 275                   | 133                  | 105                | 10                 | 248                   |
| <b>Total funds carried forward</b> | <b>147</b>           | <b>119</b>         | <b>11</b>          | <b>277</b>            | <b>145</b>           | <b>119</b>         | <b>11</b>          | <b>275</b>            |

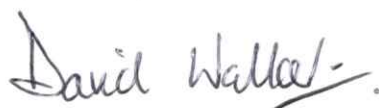
The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Balance sheet

|                                  | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2025<br>Total<br>£000 | 2024<br>Total<br>£000 |
|----------------------------------|----------------------|--------------------|--------------------|-----------------------|-----------------------|
| <b>Fixed assets</b>              |                      |                    |                    |                       |                       |
| Tangible fixed assets (note 7)   | -                    | -                  | -                  | -                     | 1                     |
| Investments (note 8)             | -                    | -                  | 9                  | 9                     | 9                     |
|                                  | -                    | -                  | <b>9</b>           | <b>9</b>              | <b>10</b>             |
| <b>Current assets</b>            |                      |                    |                    |                       |                       |
| Debtors (note 9)                 | 5                    | -                  | -                  | 5                     | 5                     |
| Cash at bank and in hand         | 147                  | 122                | 2                  | 271                   | 271                   |
| <b>Total current assets</b>      | <b>152</b>           | <b>122</b>         | <b>2</b>           | <b>276</b>            | <b>276</b>            |
| Creditors: Due within one year   | (5)                  | (3)                | -                  | (8)                   | (11)                  |
| <b>Net current assets</b>        | <b>147</b>           | <b>119</b>         | <b>2</b>           | <b>268</b>            | <b>265</b>            |
| <b>Net assets (note 11)</b>      | <b>147</b>           | <b>119</b>         | <b>11</b>          | <b>277</b>            | <b>275</b>            |
| <b>The funds of the charity:</b> |                      |                    |                    |                       |                       |
| Endowment funds                  |                      |                    |                    | 11                    | 11                    |
| Restricted income funds          |                      |                    |                    | 119                   | 119                   |
| Unrestricted income funds        |                      |                    |                    | 147                   | 145                   |
| <b>Total charity funds</b>       |                      |                    |                    | <b>277</b>            | <b>275</b>            |

The accounts were approved by the trustees on 16 March 2026 and signed on their behalf by:

**David Walker**  
Session Clerk



**David J Watt**  
Treasurer



# 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 accounts have been prepared in accordance with Accounting and Reporting by Charities: *Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102)* (effective 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) and Presbytery Finance Regulations approved by the General Assembly of The Church of Scotland in 2016. The accounts have been prepared on the historical cost basis, except for certain investment assets which are stated at market value. The functional and presentational currency is pounds sterling. The accounts are presented in thousands of pounds (£000) unless indicated otherwise.

## 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 therefrom is used for the purpose defined in accordance with the objects of the charity. Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

## Incoming recognition

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. Third party grants and donations are recognised within the statement of financial activities when the charity is entitled to the income and performance related conditions have been met. Income received in advance of performance related conditions is deferred on the balance sheet and released to the statement of financial activities in line with such conditions being met.

## Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control of 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 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.

# Accounting policies (continued)

## 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.

## Expenditure recognition

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any input VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on charitable activities comprises both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs are allocated between expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

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 identified separately.

## Tangible 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 General Trustees of the Church of Scotland. No consideration is payable for the use of these assets. Expenditure incurred on the upgrade, repair and maintenance of these assets is charged as expenditure in the statement of financial activities in the period in which the liability arises.

Other tangible fixed assets 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 the estimated useful lives of three to five years.

## Taxation

The New Wellwynd 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. It is not registered for VAT and expenditure therefore includes irrecoverable input VAT.

# Notes to the accounts

|                                  | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2025<br>Total<br>£000 | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2024<br>Total<br>£000 |
|----------------------------------|----------------------|--------------------|--------------------|-----------------------|----------------------|--------------------|--------------------|-----------------------|
| <b>1. Donations and legacies</b> |                      |                    |                    |                       |                      |                    |                    |                       |
| Offerings                        | 115                  | -                  | -                  | 115                   | 117                  | -                  | -                  | 117                   |
| Legacies                         | 3                    | -                  | -                  | 3                     | -                    | -                  | -                  | -                     |
| Tax recoveries on Gift Aid       | 22                   | -                  | -                  | 22                    | 23                   | -                  | -                  | 23                    |
| Other donations                  | 3                    | 1                  | -                  | 4                     | 5                    | 8                  | -                  | 13                    |
|                                  | <b>143</b>           | <b>1</b>           | <b>-</b>           | <b>144</b>            | <b>145</b>           | <b>8</b>           | <b>-</b>           | <b>153</b>            |

## 2. Income from charitable activities

|  |           |           |          |           |          |           |          |           |
|--|-----------|-----------|----------|-----------|----------|-----------|----------|-----------|
| Weddings and funerals                        | -         | -         | -        | -         | -        | -         | -        | -         |
| Coffee mornings and Sunday teas <sup>3</sup> | -         | -         | -        | 3         | 1        | -         | -        | 1         |
| Snack Bar                                    | -         | 13        | -        | 13        | -        | 14        | -        | 14        |
| Use of premises (hall lets)                  | 8         | -         | -        | 8         | 7        | -         | -        | 7         |
| Nearly New                                   | -         | 3         | -        | 3         | -        | 5         | -        | 5         |
| Organisations                                | -         | 2         | -        | 2         | -        | 2         | -        | 2         |
|  | <b>11</b> | <b>18</b> | <b>-</b> | <b>29</b> | <b>8</b> | <b>21</b> | <b>-</b> | <b>29</b> |

## 3. Investment income

|                  |          |          |          |          |          |          |          |           |
|------------------|----------|----------|----------|----------|----------|----------|----------|-----------|
| Dividends        | -        | -        | -        | -        | -        | -        | -        | -         |
| Deposit interest | 6        | 3        | -        | 9        | 7        | 3        | -        | 10        |
|                  | <b>6</b> | <b>3</b> | <b>-</b> | <b>9</b> | <b>7</b> | <b>3</b> | <b>-</b> | <b>10</b> |

## 4. Analysis of expenditure

### Raising funds:

|                    |          |          |          |          |          |          |          |          |
|--------------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Offering envelopes | -        | -        | -        | -        | -        | -        | -        | -        |
| Snack Bar          | -        | 5        | -        | -        | 5        | 7        | -        | 7        |
|                    | <b>-</b> | <b>5</b> | <b>-</b> | <b>-</b> | <b>5</b> | <b>7</b> | <b>-</b> | <b>7</b> |

# Notes to the accounts (continued)

|   | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2025<br>Total<br>£000 | Unrestricted<br>£000 | Restricted<br>£000 | Endowments<br>£000 | 2024<br>Total<br>£000 |
|---|----------------------|--------------------|--------------------|-----------------------|----------------------|--------------------|--------------------|-----------------------|
| <b>4. Analysis of expenditure (continued)</b> |                      |                    |                    |                       |                      |                    |                    |                       |
| <i>Charitable activities:</i>                 |                      |                    |                    |                       |                      |                    |                    |                       |
| Giving to Grow contributions                  | 88                   | -                  | -                  | 88                    | 78                   | -                  | -                  | 78                    |
| Presbytery dues                               | 3                    | -                  | -                  | 3                     | 3                    | -                  | -                  | 3                     |
| Minister's / Locum's expenses                 | 1                    | -                  | -                  | 1                     | 1                    | -                  | -                  | 1                     |
| Pulpit supply                                 | -                    | -                  | -                  | -                     | 1                    | -                  | -                  | 1                     |
| Salaries                                      | 17                   | -                  | -                  | 17                    | 18                   | -                  | -                  | 18                    |
| <i>Building costs:</i>                        |                      |                    |                    |                       |                      |                    |                    |                       |
| Fabric repairs / maintenance                  | 13                   | 9                  | -                  | 22                    | 14                   | 4                  | -                  | 18                    |
| Organ maintenance                             | 1                    | -                  | -                  | 1                     | -                    | -                  | -                  | -                     |
| Utilities / water / sewerage                  | 16                   | -                  | -                  | 16                    | 17                   | -                  | -                  | 17                    |
| Insurances                                    | 5                    | -                  | -                  | 5                     | 5                    | -                  | -                  | 5                     |
| <i>Mission and outreach:</i>                  |                      |                    |                    |                       |                      |                    |                    |                       |
| Printing and stationery                       | 2                    | -                  | -                  | 2                     | 2                    | -                  | -                  | 2                     |
| Worship support / outreach                    | 10                   | 1                  | -                  | 11                    | 7                    | 3                  | -                  | 10                    |
| Flowers                                       | -                    | 2                  | -                  | 2                     | -                    | 2                  | -                  | 2                     |
| Depreciation                                  | -                    | 1                  | -                  | 1                     | -                    | 1                  | -                  | 1                     |
| Other costs                                   | 3                    | 3                  | -                  | 6                     | 3                    | -                  | -                  | 3                     |
|   | <b>159</b>           | <b>16</b>          | <b>-</b>           | <b>175</b>            | <b>149</b>           | <b>10</b>          | <b>-</b>           | <b>159</b>            |

## 5. Staff numbers and costs

|                                   | 2025<br>£000 | 2024<br>£000 |
|-----------------------------------|--------------|--------------|
| Salaries and wages                | 17           | 18           |
| Social security and pension costs | -            | -            |
|                                   | <b>17</b>    | <b>18</b>    |

The average number of employees during the year, calculated on the basis of headcount, was:

|                      | 2025     | 2024     |
|----------------------|----------|----------|
| Locum                | 1        | -        |
| Music                | 1        | 1        |
| Premises maintenance | 2        | 2        |
|                      | <b>4</b> | <b>3</b> |

No employee had benefits in excess of £60,000 (2024, none).

# Notes to the accounts (continued)

## 5. Staff numbers and costs (continued)

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale that is related to years of service. For the year under review, the minimum stipend was £32,433 (2024: £31,642) and the maximum stipend (in the fifth and subsequent years of service) was £39,856 (2024: £38,884).

## 6. Trustee remuneration and related party transactions

No trustees received expenses (2024: Two, £120); three trustees waived expenses totaling £220 (2024: Four, £150). The following trustees received remuneration for services indicated: David Walker (as relief organist) £1,036 (2024: £2,420); Robert Kinniburgh (as church officer) £5,242 (2024: £5,037); Mairi Mitchell (as cleaner) £4,586 (2024: £4,413).

During the year a total of £35,594 (2024: £41,662) was donated by the charity's trustees. The Rev. Anne Paton, the Rev. Murdo Macdonald, Wilma Davidson and David J Watt are trustees of Church of Scotland Presbytery of Forth Valley and Clydesdale: £2,822 (2024: £2,910) was paid as assessed Presbytery dues; a grant of £nil (2024, £1,000) was received from the Presbytery for a children's mission project.

## 7. Tangible fixed assets

|                                 | Plant & Equipment<br>£000 | Computer, copying & AV equipment<br>£000 | 2025<br>Total<br>£000 | Plant & Equipment<br>£000 | Computer, copying & AV equipment<br>£000 | 2024<br>Total<br>£000 |
|---------------------------------|---------------------------|--|-----------------------|---------------------------|--|-----------------------|
| <b>Cost</b>                     |                           |  |                       |                           |  |                       |
| 1 January                       | 54                        | 68                                       | 122                   | 54                        | 68                                       | 122                   |
| Additions                       | -                         | -  | -                     | -                         | -  | -                     |
| Disposals                       | -                         | -  | -                     | -                         | -  | -                     |
| 31 December                     | 54                        | 68                                       | 122                   | 54                        | 68                                       | 122                   |
| <b>Accumulated depreciation</b> |                           |  |                       |                           |  |                       |
| 1 January                       | 54                        | 67                                       | 121                   | 54                        | 66                                       | 120                   |
| Charge for year                 | -                         | 1  | 1                     | -                         | 1  | 1                     |
| Eliminated on disposals         | -                         | -  | -                     | -                         | -  | -                     |
| 31 December                     | 54                        | 68                                       | 122                   | 54                        | 67                                       | 121                   |
| <b>Net book value</b>           | -                         | -  | -                     | -                         | <b>1</b>                                 | <b>1</b>              |

# Notes to the accounts (continued)

|   | 2025<br>£000 | 2024<br>£000 |
|---|--------------|--------------|
| <b>8. Investments</b>                                 |              |              |
| At 1 January  | 9            | 8            |
| Unrealised gain (loss)                                | -            | 1            |
|   | <b>9</b>     | <b>9</b>     |
| The following investments are held:                   |              |              |
| National Savings and Investments: Income bond         | 5            | 5            |
| Church of Scotland Investors Trust: Growth Fund units | 4            | 4            |
|   | <b>9</b>     | <b>9</b>     |
| Historical cost                                       | <b>6</b>     | <b>6</b>     |

## 9. Debtors

|                               |          |          |
|-------------------------------|----------|----------|
| Gift Aid refund               | 2        | 2        |
| Other debtors and prepayments | 3        | 3        |
|                               | <b>5</b> | <b>5</b> |

## 10. Creditors: Due within one year

|                                      |          |           |
|--------------------------------------|----------|-----------|
| Accrued expenses and deferred income | 5        | 8         |
| Other creditors                      | 3        | 3         |
|                                      | <b>8</b> | <b>11</b> |

## 11. Analysis of net assets among funds

|                         | General<br>£000 | Designated<br>£000 | Restricted<br>£000 | Endowments<br>£000 | Total<br>£000 |
|-------------------------|-----------------|--------------------|--------------------|--------------------|---------------|
| Tangible fixed assets   | -               | -                  | -                  | -                  | -             |
| Investments             | -               | -                  | -                  | 9                  | 9             |
| Current assets          | 134             | 18                 | 122                | 2                  | 276           |
| Current liabilities     | (5)             | -                  | (3)                | -                  | (8)           |
| <b>31 December 2025</b> | <b>129</b>      | <b>18</b>          | <b>119</b>         | <b>11</b>          | <b>277</b>    |
| Tangible fixed assets   | -               | -                  | 1                  | -                  | 1             |
| Investments             | -               | -                  | -                  | 9                  | 9             |
| Current assets          | 134             | 18                 | 122                | 2                  | 276           |
| Current liabilities     | (7)             | -                  | (4)                | -                  | (11)          |
| <b>31 December 2024</b> | <b>127</b>      | <b>18</b>          | <b>119</b>         | <b>11</b>          | <b>275</b>    |

# Notes to the accounts (continued)

## 12. Movement in funds

|                                  | 1 January<br>2025<br>£000 | Income<br>£000 | Expenditure<br>£000 | Transfers<br>£000 | 31 December<br>2025<br>£000 |
|----------------------------------|---------------------------|----------------|---------------------|-------------------|-----------------------------|
| <b>Endowment funds:</b>          |                           |                |                     |                   |                             |
| Fabric                           | 3                         | -              | -                   | -                 | 3                           |
| The Guild                        | 1                         | -              | -                   | -                 | 1                           |
| Sunday School                    | 3                         | -              | -                   | -                 | 3                           |
| Congregational                   | 2                         | -              | -                   | -                 | 2                           |
| Benevolence                      | 2                         | -              | -                   | -                 | 2                           |
|                                  | <b>11</b>                 | <b>-</b>       | <b>-</b>            | <b>-</b>          | <b>11</b>                   |
| <b>Restricted purpose funds:</b> |                           |                |                     |                   |                             |
| Flowers                          | 5                         | 2              | (2)                 | -                 | 5                           |
| Choir music                      | 5                         | -              | -                   | -                 | 5                           |
| Projects                         | 24                        | 3              | (12)                | -                 | 15                          |
| Capital projects (Snack Bar)     | 61                        | 15             | (5)                 | -                 | 71                          |
| Congregation organisations       | 4                         | 2              | (2)                 | (1)               | 3                           |
| Memorial bequests                | 20                        | -              | -                   | -                 | 20                          |
|                                  | <b>119</b>                | <b>22</b>      | <b>(21)</b>         | <b>(1)</b>        | <b>119</b>                  |
| <b>Unrestricted funds:</b>       |                           |                |                     |                   |                             |
| General                          | 127                       | 160            | (159)               | 1                 | 129                         |
| Designated                       | 18                        | -              | -                   | -                 | 18                          |
|                                  | <b>145</b>                | <b>160</b>     | <b>(159)</b>        | <b>1</b>          | <b>147</b>                  |
|                                  | <b>275</b>                | <b>182</b>     | <b>(180)</b>        | <b>-</b>          | <b>277</b>                  |
|                                  | 1 January<br>2024<br>£000 | Income<br>£000 | Expenditure<br>£000 | Transfers<br>£000 | 31 December<br>2024<br>£000 |
| <b>Endowment funds:</b>          |                           |                |                     |                   |                             |
| Fabric                           | 2                         | 1              | -                   | -                 | 3                           |
| The Guild                        | 1                         | -              | -                   | -                 | 1                           |
| Sunday School                    | 3                         | -              | -                   | -                 | 3                           |
| Congregational                   | 2                         | -              | -                   | -                 | 2                           |
| Benevolence                      | 2                         | -              | -                   | -                 | 2                           |
|                                  | <b>10</b>                 | <b>1</b>       | <b>-</b>            | <b>-</b>          | <b>11</b>                   |
| <b>Restricted purpose funds:</b> |                           |                |                     |                   |                             |
| Flowers                          | 5                         | 2              | (2)                 | -                 | 5                           |
| Choir music                      | 5                         | -              | -                   | -                 | 5                           |
| Projects                         | 18                        | 12             | (6)                 | -                 | 24                          |
| Capital projects (Snack Bar)     | 52                        | 16             | (7)                 | -                 | 61                          |
| Congregation organisations       | 5                         | 2              | (2)                 | (1)               | 4                           |
| Memorial bequests                | 20                        | -              | -                   | -                 | 20                          |
|                                  | <b>105</b>                | <b>32</b>      | <b>(17)</b>         | <b>(1)</b>        | <b>119</b>                  |
| <b>Unrestricted funds:</b>       |                           |                |                     |                   |                             |
| General                          | 115                       | 160            | (149)               | 1                 | 127                         |
| Designated                       | 18                        | -              | -                   | -                 | 18                          |
|                                  | <b>133</b>                | <b>160</b>     | <b>(149)</b>        | <b>1</b>          | <b>145</b>                  |
|                                  | <b>248</b>                | <b>193</b>     | <b>(166)</b>        | <b>-</b>          | <b>275</b>                  |

# Notes to the accounts (continued)

## 12. Movement in funds (continued)

### Transfers

The analysis above includes transfers between funds, consistent with the original purpose for which funds were established.

### Endowment funds

These funds are held for specific purposes, as indicated, from which only the accumulated income may be spent.

### Restricted funds

**Flower fund:** Donations for the provision of flowers for display during worship and distribution as part of outreach to members and others who are ill, bereaved or celebrating special events; **Choir music fund:** Fund established from a legacy in 2023 for the provision of choir music; **Projects fund:** Amounts raised through other trading activities or donated for specific initiatives or for one-off expenditure outwith the general purposes of the charity (includes proceeds from Nearly New sales); **Snack bar:** Net proceeds from Snack bar for major, non-recurring fabric purposes; **Congregation organisations:** Amounts raised by or donated to various Congregation organisations (Senior Circle and CAMEO). Transfers from Congregation organisations include a donation of £350 from the Senior Circle for the general work of the Church; **Memorial bequests:** Donations received in memory of former members of the Congregation for specific purposes.

### Designated funds

Reserve funds set aside by the Trustees from general funds to enable the charity's objectives to be maintained for a short period of time in the event of an unexpected decrease in income or a major item of expenditure.

## 13. Volunteers

In common with all congregations of the Church of Scotland, the Congregation benefits from the contribution made by volunteers who give of 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.

## 14. Collections for third parties

During the year, collections were taken and sales made for third parties either in person or online as follows:

|  | 2025<br>£ | 2024<br>£ |
|--|-----------|-----------|
| Moderator's Challenge                                      | 4,525     | -         |
| Christian Aid  | 800       | 818       |
| PoppyScotland  | 788       | 662       |
| Beatson Cancer Charity (Royal Scottish National Orchestra) | -         | 4,505     |
| Tearfund   | -         | 670       |
| St Andrew's Hospice Lanarkshire                            | 730       | -         |
| Airdrie Foodbank   | 710       | 290       |
| World Vision   | 1,005     | -         |
| Home Comforts North Lanarkshire                            | 396       | 356       |