

AIRDRIE CAIRNLEA PARISH CHURCH OF SCOTLAND

FINANCIAL STATEMENTS ANNUAL REPORT YEAR ENDED 31st DECEMBER 2024

Congregation Number: 171059

Charity Number: SC014555



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TRUSTEES ANNUAL REPORT

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The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 12 of 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.

Services of worship, to include anyone who comes, are held each Sunday morning, and there are other acts of worship also, held under the guidance of the Kirk Session. The Sacrament of the Lord's Supper is celebrated regularly, both on a Sunday and during the week. These services enable people to worship God within a fellowship of care for all who may attend, and this includes very much the extra services around marriage and death.

Video recordings of each Morning Worship have been produced on DVD for some years now, being distributed to anyone requesting them, and there is also the live streaming of services, using the platform of 'YouTube' – the channel being "Cairnlea and Calderbank". Catch-up and previous services can be easily accessed, and the church website also furnishes links (www.cairnleaparishchurch.co.uk) Within the sanctuary auditorium, the multi-media system installed in 2021 enhances the scope and development of fresh expressions in worship and utilises the skills of a number of members of the congregation.

For the membership, the church has a system of regular pastoral care. Teams have been appointed to ensure the visiting of members in each geographical area on a regular basis. There is also a group who visit those in care homes or are housebound. The pastoral care teams meet amongst themselves so as to maintain the care of their districts and identify the needs of members and the surrounding community.

Prayer undergirds the life of the church and so the church works at opening up opportunities to pray together as well as for people to pray at home. A Prayer diary and Powerhouse for Prayer have been developed and Prayer requests can be submitted on the church website.

The church further promotes and supports various organisations which normally would meet on a regular basis throughout the year. Church-led organisations include the Guild, the Senior Citizens' Club, the Toy Library, the weekly Bible Study, Cairnlea Youth Clan, Boys' Brigade and Girls' Brigade, Funday Club, Saturday Coffee. These and other organisations provide much appreciated weekday fellowship, and include people whether with a church connection or not. Wherever there are children or vulnerable adults, those in key positions must have had PVG clearance.

A complementary aspect of the church's commitment to community is to encourage outside organisations to use its buildings. Usage has increased and widened through 2024 – for example North Lanarkshire Council, NHS, Citizens' Advice Bureau, the local Probus Club; Monklands Parents and Toddlers; Alcoholics Anonymous, a writers' group, Grace Notes (a ladies choir), yoga, folk dancing. Following the 2022 'Places for Warmth' initiative, Cairnlea has continued through 2023 and 2024 winter as a 'Cosy Café'. Hall space was always well used and the redevelopment work not just of the Hall but also of the Sanctuary and Cairnlea House has ensured that the accommodation in our buildings is flexible, comfortable and fully accessible.

Achievements and performance

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With a full programme of services and related activities, it was a blessing to record what was achieved and continued during 2024:

- Sunday morning services of worship, including Communion, and extra midweek and evening services continue; regular attendance at Sunday morning worship being c 120. The Sunday mid-afternoon Communion aimed at those who have difficulty attending Sunday morning worship continues. Bible studies continue. The use of dedicated broadcasting continues to be a blessing. DVD recordings continue to be delivered to those unable to access the online services. The flower ministry continues, with flowers being donated and distributed on a weekly basis.
- In monitoring viewing numbers and feedback, live streaming services for those who are ill, housebound or in whatever way unable to be physically present is a rich service, and some we hear will watch through more than once. The number of regular subscribers continues to increase. The installation of good streaming technology for the church is regarded as vital.
- Pastoral care visits in person continue.
- Forth Valley and Clydesdale Presbytery approved of the Presbytery Mission Plan. Planning discussions and joint services have commenced with Calderbank, Chapelhall and Clarkston churches, our Cluster partners.
- Uniformed youth organisations have a comprehensive programme. The uptake among our youth is encouraging. Strong numbers were also seen amongst those of a more senior age. Participation by both Boys' and Girls' Brigades in the Duke of Edinburgh Award Scheme continues and is encouraging.
- A successful 'Holiday Club' was run in the summer.
- Hall letting income, which regularly offsets running costs, is an important aspect of sustainability which builds on the improved facilities. A Buildings Supervisor is employed on a part-time basis for the sake of opening up the buildings as often as possible to the wider community and thus to enhance the mission of the church.
- The largest attendances were for Communion and ecumenical services with other local churches. An Airdrie town-wide celebration for Christmas saw over 400 people. This ecumenical service included Primary School participation and the Salvation Army Band. A significant collection benefited a local charity.
- The Cairnlea Youth Clan (CYC) continued its activities and also ran a weekend away at an outward-bound adventure venue.
- The 'Growing Young Cairnlea' project aimed at growing faith amongst young people is underway and established with the employment of a full-time youth worker and links to Scripture Union. Financial support has been led by members of the congregation. A separate charity has been set up and SCIO registration achieved.
- A successful Christmas and Summer Fayre were held and were well-attended.
- We continued to offer support to the local Foodbank and to Home Comforts.
- Congregational charitable offerings continued. The Blythswood Trust Shoe Box Appeal was again keenly supported in 2024 (over 100 boxes filled). We continued to be represented on Home Comforts, a church-based charity providing starter packs to homeless people who have been given accommodation in the community.
- The weekly 'Cosy Café' was introduced to offer teas and coffees as a warm place drop-in over the winter months and is greatly appreciated.
- An Alpha course is being planned to take place in 2025.

"Cairnlea 2020"

Good stewardship of the church buildings is a regular high priority, and "Cairnlea 2020" has been the ambitious redevelopment plan of all the building interiors. The completion of Phases 1-3 achieved flexibility, accessibility and sustainable comfort. There is no outstanding debt.

The next and final phase 4 of re-developing the area of what has been a small hall, kitchen and toilets is being progressed in the hope of being able to complete. Completion of Phase 4 will not only enhance facilities but will help with the regeneration of Airdrie Town Centre. An application has been made in conjunction with North Lanarkshire Council to the Scottish Government for a National Regeneration Capital Grant.

The case has been well made that if our society in general is to pick up again in terms of social interaction and to live in an environmentally responsible way in years to come, this suite of buildings at Cairnlea has a great deal to offer. The end goal is to have all four phases usable seven days a week by church and wider community. Already there has been some showcasing of this to other parties, and it is hoped that Cairnlea will be able to exemplify a way forward for buildings of similar nature.

Notes of thanks

The continuing life of the church owes much to a host of different people offering their gifts, talents and time

- The Cairnlea 2020 Group meeting regularly whether in small group or plenary to oversee the redevelopment projects
- Within the ordinary running of the congregation, the Kirk Session functioning both in teams and plenary. Special teams continue to work, such as Spiritual Growth, Community, Communication, Pastoral Care, Finance and Property. The need for Safeguarding training is also carefully overseen as is the ongoing work of Health and Safety.
- Worship services depend not just on the Minister but on the Organist, the duty teams and the count teams. People have learnt new skills so as to allow live streaming.
- The effort put into monthly newsletters and the website to keep everyone informed.
- Members of the congregation supporting one another and contributing in myriad ways, material and otherwise, to what has been happening
- Last but not least, the keeping of connections with some overseas mission projects, through correspondence and prayer, as also connecting with the Presbytery and General Assembly.

Areas of ongoing work

The church is focused on being "committed to Christ, and caring for our community". Furthermore, the General Assembly agreement on the Importance of the "Five Marks of Mission" also feeds richly into congregational life and witness. Thus the heads of ongoing work fall thus:

- To offer worship which glorifies God and therefore centres the church's attention on the realities of life both for those of faith and for those outside the life of the church
- To be committed to outreach, both in terms of evangelism and service, building on the gifts which church members have been given
- To give the best possible attention to younger generations, whether within our own buildings and organisations or in relationships with local schools.
- To offer at the same time the best possible pastoral care and support for all ages, whether active or infirm, whether signed up members or not.
- To sustain those organisations which clearly flourish under the auspices of the church, and to give hospitality and welcome to others who come in our direction.
- To maintain the best possible paper and electronic communication strategies, both for internal consumption and also for speaking out into the life of the world.
- To harness the various strengths of the people and also to maximise the financial resources at our disposal – encouraging giving and managing costs.
- To maintain existing properties on a regular basis, as at the same time being committed to seeing through the vision of Cairnlea 2020.
- To continue to reflect creatively on leadership and connections, both within the congregation and reaching out to church and society more widely.
- To continue working constructively and creatively with our Mission partner churches, Calderbank, Chapelhall and Clarkston to deliver a Mission Plan consistent with Presbytery

Financial Review

The income for the Church is derived mainly from weekly freewill offerings, open plate donations and other regular giving. Our Treasurer and Convener of the Finance Committee have made great efforts to encourage our membership to move to standing orders to ensure a regular income to the Church. This has been a successful effort and their efforts are greatly appreciated. The donations of those organisations using our premises are treated as a contribution towards heating and lighting costs incurred by the organisations.

For 2024, Offerings (excluding tax reclaimed on Gift Aid offerings) were £91,225 (2023: £92,215). At a time of economic cuts, uncertainty, an ageing membership and a falling roll, the Trustees consider reaching the current figure to be an excellent achievement by the contributing members. The 2024 prepared budget contained £90,000.

WFO (non-Gift Aid) offerings increased to £24,081 (2023: £22,499). Gift Aid offerings for the year decreased to £62,006 (2023: £63,455). Tax reclaimed on Gift Aid offerings was £15,607 (2023: £18,646).

The Trustees are conscious that offerings still require to increase. Given the current uncertainties, the Trustees are hopeful that the level of Ordinary offerings shall be able to offset any potential shortfall. Ongoing significant cost management is undertaken, albeit we are aware that our fixed and running costs will vary as a result of re-development and wider usage of the facilities.

During 2024 the following funds were issued to others in need: Comfort International (Rwanda) (£36), Christian Aid (£1,209), Through the Roof (£169), Maggie Centre, Monklands Hospital (£327), Poppyscotland (£359), The Good Pot of Benin (£232).

Repairs and maintenance costs were rigorously contained by our Property Team and as required by Presbytery. Routine repairs and maintenance costs were £57,448 for 2024 (2023: £17,455). Fabric expenditure, as well as routine repairs and maintenance costs will continue to be strictly contained in 2025.

The Nearly New Group is shown within the Church's accounts. The Group raises funds for specific restricted purposes and any funds held and any income raised is unavailable for general use by the Trustees.

The Lease between the Church and O2 (now Vodafone) continues to be operational; the income is shown on the accrued accounts and is paid directly to our church.

Giving to Grow Contributions

The Giving to Grow Allocation (formerly Ministry & Mission Allocation) from the Central Church was set at £79,744 for 2024 (2023: £73,642), and the allocation was paid in full to the Church of Scotland in Edinburgh by 10 equal monthly instalments.

Presbytery Contributions

Additionally, we were required to contribute £2,638 (2023: £2,410) levied by The Presbytery of Forth Valley and Clydesdale.

Linkage with Calderbank Parish Church

Certain sums for maintenance of the ministry are shared with our linked charge, Calderbank Parish Church, on a pre-determined sharing basis. Positive discussions with Calderbank Parish Church resolve pre-determined sharing proportions and identify lump sums due to Cairnlea.

Risk Management

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The following lists the risks which can be identified, together with an assessment of likelihood, impact and mitigation measures which may be available:

Risk	Likelihood (/10)	Impact (/10)	Risk and Mitigation
Reduced giving's	In general, an ageing congregation, mostly on fixed incomes, but are giving conscientiously. This is being monitored. (4/10)	Material (5/10)	Identify income streams, encourage move to standing order, attract young people, manage expenditure and increased marketing of use of premises to contribute to operating costs. This mitigation has proved beneficial
Increased maintenance	Core structure is of a 19 th Century building. Roof repairs will be factored into the 2025 expenditure. Fixed price tenders received. Unforeseen items may occur. (5/10)	Project scope and tender costs firmed up to address any uncertainties. (3/10)	Project will deliver clear scope and costs. Continued vigilance and inspection.
Minor maintenance	Ongoing maintenance issues (2/10)	19 th Century building complications (2/10)	Careful monitoring and identifying issues early.
Phase 4 Project cost overruns	Possible areas of cost pressure (3/10)	All items of expenditure will be identified in tender documents (3/10)	Close supervision of scope and costs. Scope will reflect available funding. Look to achieve fixed price contracts.
Additions to works not envisaged	Additions on using facilities. 2/10)	Costs and work (1/10)	Supervision of minor works
Membership and demographics	Ageing congregation and limited new members (7/10)	Income stream diminishing; community activities (5/10)	Develop presence in schools and community'
Presbytery Mission Plan and union of four churches.	Possible loss of members from other 3 churches (3/10)	Reduced giving and possible upkeep of other properties (3/10)	Management of any added properties. Promote being together.

Reserves Policy:

It is the Trustees' policy to hold reserves of approximately six months' expenditure, including designated funds. At the year end the Church held unrestricted funds of £76,250 (2023: £105,055). This represents around six months of the possible expenditure for 2025. The Building Re-development Fund stands at £91,006 (2023: £67,141) at the year-end. The Trustees had approved application for funding for Phase 4 and development decisions are anticipated in 2025. The Church held in total £133,053 (2023: £95,936) of restricted funds, which have been provided for the purposes specified in Note 8.

Structure, Governance and Management:

Airdrie Cairnlea Parish Church of Scotland was formed as of 1st January 2016 as a result of a union between Broomknoll Parish Church of Scotland and Flowerhill Parish Church of Scotland. The congregation is a registered charity, number SC014555, 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. Cairnlea Parish Church is also linked with Calderbank Parish Church. The Basis of Linkage is a standard Church of Scotland form.

Recruitment and Appointment of Trustees:

Members of the Kirk Session are the charity Trustees. The Kirk Session members are the Elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the Congregation and was inducted by the Presbytery of Hamilton in 2018.

Organisational Structure:

Rev. Dr Peter Donald is Minister of Cairnlea linked with Calderbank, and serves as Moderator of the Kirk Session. The Kirk Session, which meets at least four times per year, is chaired by the Moderator and is responsible for the spiritual and temporal affairs of the Church. In accordance with the Constitution, certain responsibilities have been delegated to the Business Committee and other Committees. The Business Committee meets five times per year, and comprises the Session Clerk, Treasurer, PVG Co-ordinator and the Conveners of the various Committees. The remits of the various Committees are set out in the following paragraphs.

Spiritual Growth: The Committee is currently chaired by the Minister. The Committee is responsible for the timing and shaping of patterns of worship, promotion of prayer and Christian education for all ages.

Community: The Committee is chaired by a Convener appointed by the Kirk Session and appoints from the committee members a Vice-Convenor. The Committee is responsible for overseeing how the congregation actively connects with the wider community in evangelism and service, and also how good liaison is upheld with other groups and churches.

Pastoral Care: The Committee is chaired by a Convener appointed by the Kirk Session and appoints from the committee members a Vice-Convenor. The Committee is responsible for overseeing how the Church practises a ministry of care in Christ's name.

Property: The Committee is chaired by a Convener appointed by the Kirk Session and appoints from the committee members a Vice-Convenor. The Committee is responsible for overseeing all matters relating to the maintenance of Church property.

Finance: The Committee is chaired by a Convener appointed by the Kirk Session and appoints from the committee members a Vice-Convenor. The Treasurer, if not an office bearer of the Committee, will be a member *ex officio*. The Committee is responsible for overseeing all financial matters relating to the life of the congregation.

Communication: The Committee is chaired by a Convener appointed by the Kirk Session and appoints from the committee members a Vice-Convenor. The Committee is responsible for overseeing all matters relating to publicity, both in print and electronic media, and for giving guidance on overall communication strategies.

Cairnlea 2020: The Committee is chaired by a Convener appointed by the Kirk Session and appoints from the committee members a Vice-Convenor. With effect from 8 February 2017, Kirk Session approved the remit of Cairnlea 2020, and that the Convener be a member of the Business Committee. The Committee is responsible for re-development of the Church buildings.

Congregational Roll:

At the commencement of 2024, the Communion Roll numbered 417 (2023 was 437) and the Supplemental Roll 270. During 2024, due to deaths and members moving to other parishes, the Communion Roll numbered 400 as of 31 December 2024. There were no transfers from the Communion Roll to the Supplemental Roll. There are almost 4,000 households in the Parish of Cairnlea.

Reference and Administrative Information:

Charity Name Airdrie Cairnlea Parish Church of Scotland
Charity Registration Number: SC014555
Congregation Reference Number: 171059
Contact Address: Airdrie Cairnlea Parish Church of Scotland
84 Johnston Street, Airdrie ML6 6AZ

Trustees:

Minister:

Session Clerks:

Church Treasurer:

Kirk Session:

Independent Examiner:

Benson Wood & Co. Chartered Accountants
2nd Floor, Belgrave Court, Rosehall Road
Bellshill ML4 3NR.

Principal Bankers:

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

Statement of Trustees' Responsibilities in relation to the Financial Statements:

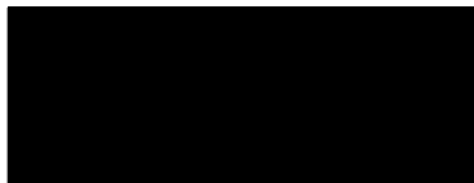
The charity Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity shall 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) and the Regulations Anent Congregational Finance approved by The General Assembly of the Church of Scotland. 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.



Date: 18 June 2025

Independent Examiner's Report to Trustees of Airdrie Cairnlea Parish Church of Scotland.

I report on the accounts of the charity for the year ended 31st December 2024 and which are set out on pages 2 to 21.

Respective Responsibilities of Trustees and Examiner

The charity 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 do 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 in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination no matter has come to my attention:-

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of 2006 Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Signed:

Address:

Benson Wood & Co.
Chartered Accountants
2nd Floor, Belgrave Court, Rosehall Road
Bellshill, ML4 3NR.

Date

19 June 2025

Statement of Financial Activities for Airdrie Cairnlea Parish Church of Scotland

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Year ended 31st December 2024

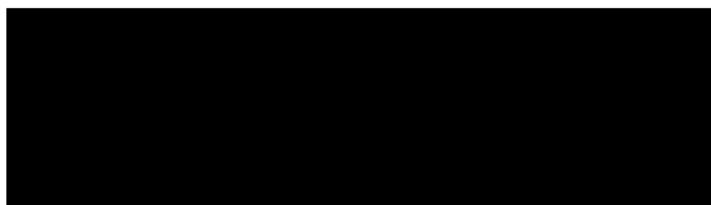
		Unrestricted	Restricted	Endowment		Unrestricted	Restricted	Endowment	
	Note	Funds 2024	Funds 2024	Funds 2024	Total 2024	Funds 2023	Funds 2023	Funds 2023	Total 2023
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	2	129,545	39,485	-	169,030	120,113	51,680	-	171,793
Charitable activities	3	43,935	5,616	-	49,551	34,858	5,517	-	40,375
Investments	4	1,180	-	40	1,220	689	-	32	721
Other	5	-	-	-	-	-	-	-	-
Total Income		174,660	45,101	40	219,801	155,660	57,197	32	212,889
Expenditure on :									
Raising funds	6	352	-	-	352	364	-	-	364
Charitable activities	6	199,385	13,382	-	212,767	144,744	9,387	-	154,131
Total Expenditure		199,737	13,382	-	213,119	145,108	9,387	-	154,495
Net income/(expenditure) before gains and losses on investments		(25,077)	31,719	40	6,682	10,552	47,810	32	58,394
Net gains/(losses) on investments		1,669	-	-	1,669	1,305	-	-	1,305
Net income/(expenditure)		(23,408)	31,719	40	8,351	11,857	47,810	32	59,699
Transfers between funds	-	5,398	5,398	-	-	-	-	-	-
Net movement in funds		(28,806)	37,117	40	8,351	11,857	47,810	32	59,699
Total funds brought forward		105,055	95,936	4,137	205,128	93,198	48,125	4,105	145,428
Total funds carried forward		76,250	133,053	4,177	213,479	105,055	95,935	4,137	205,128

Balance Sheet of Airdrie Cairnlea Parish Church of Scotland at 31st December 2024

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	Note	£	2024 £	£	2023 £
Fixed Assets					
Tangible Fixed Assets	9		-		-
Investments	10		<u>19,357</u>		<u>17,689</u>
			19,357		17,689
Current Assets					
Debtors	11	19,400		6,128	
Church of Scotland Investors Trust Deposits	17	90,180		9,846	
Bank of Scotland Current Account	17	76,041		106,169	
Saturday Morning Group Fund Bank Account	17	23,325		20,054	
Building Fund Bank Account	17	12,651		63,608	
Cash	17	<u>1,894</u>		<u>999</u>	
		223,490		206,804	
Creditors					
Falling due within one year	12	<u>29,368</u>		<u>19,365</u>	
Net Current Assets			194,122		187,439
Net Assets			<u>213,479</u>		<u>205,128</u>
Represented by:-					
Unrestricted Funds					
	15				
General Fund		70,796		99,601	
Fabric Fund		<u>5,454</u>	<u>76,250</u>	<u>5,454</u>	<u>105,055</u>
Restricted Funds	15		133,053		95,936
Endowment Funds	15		4,177		4,137
Total Funds			<u>213,479</u>		<u>205,128</u>

The accounts were approved by the Kirk Session and Congregational Board on 18 June 2025 and are signed for and on their behalf as follows:-



Notes forming part of the Financial Statements

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1. 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act

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

Incoming resources

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. Government grants are recognised within the statement of financial

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. 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

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.

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 All tangible fixed assets costing in excess of £1,000 having a useful life of 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

Fixtures, fittings and office equipment 5 to 10 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.

Taxation

Airdrie Cairnlea Parish Church of Scotland 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.

	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	Funds	Funds	Funds		Funds	Funds	Funds	
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
2. Donations and legacies								
WFO offerings (non Gift Aid)	24,081	-	-	24,081	22,499	-	-	22,499
Ordinary offerings (open plate)	5,138	-	-	5,138	6,261	-	-	6,261
Gift Aid offerings	62,006	-	-	62,006	63,455	-	-	63,455
Tax recovered on Gift Aid offerings	15,607	-	-	15,607	18,646	-	-	18,646
Legacies	8,020	-	-	8,020	1,000	-	-	1,000
Other donations	97	-	-	97	1,568	-	-	1,568
Contribution to Building Supervisor		7,989	-	7,989	-	-	-	-
Gift Aid recovered on Building Supervisor Contribution		1,997						
Flower Fund donations and collections	-	1,870	-	1,870	-	1,590	-	1,590
Building Fund donations and collections (Non Gift Aid)	-	7,797	-	7,797	-	7,615	-	7,615
Building Fund Gift Aid Donations	-	11,225	-	11,225	-	33,980	-	33,980
Building Fund Tax recovered on Gift Aid Donations	-	3,607	-	3,607	-	8,495	-	8,495
Building fund legacies	-	5,000	-	5,000	-	-	-	-
Building Proceeds by General Trustees of the Church of Youth Group (Previously Outreach) - Donations and Listed Places of Worship Grants	1,728	-	-	1,728	-	-	-	-
Summer Fayre	1,900	-	-	1,900	1,600	-	-	1,600
Easy Fundraising	82	-	-	82	83	-	-	83
Places of Warmth	-	-	-	-	2,890	-	-	2,890
Insurance Claim	10,886	-	-	10,886	-	-	-	-
	129,545	39,485	-	167,033	120,113	51,680	-	171,793

3. Income from charitable activities

Use of premises	15,456	-	-	15,456	13,334	-	-	13,334
Mast Rental income	21,520	-	-	21,520	16,120	-	-	16,120
Weddings and funerals	2,090	-	-	2,090	1,900	-	-	1,900
Fund raising events (General Fund)	-	-	-	-	-	-	-	-
Fund raising events (Nearly New Group Fund)	-	5,616	-	5,616	-	5,517	-	5,517
Tea bar	1,667	-	-	1,667	1,504	-	-	1,504
Recharge of costs to Calderbank Parish Church	3,202	-	-	3,202	2,000	-	-	2,000
	43,935	5,616	-	49,551	34,858	5,517	-	40,375

4. Investment income

Deposit interest	820	-	40	860	370	-	32	402
C of S Inv	360	-	-	360	319	-	-	319
	<u>1,180</u>	<u>-</u>	<u>40</u>	<u>1,220</u>	<u>689</u>	<u>-</u>	<u>32</u>	<u>721</u>

5. Other Income

Cleaning & Sanitising Grant	-	-	-	-	-	-	-
Job Retention Scheme							
Government grant	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

Notes forming part of the Financial Statements of Airdrie Cairnlea Parish Church of Scotland for the year ended 31st December 2024

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	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
6. Analysis of expenditure						
Raising funds						
Offering envelopes	352	-	352	364	-	364
	<u>352</u>	<u>-</u>	<u>352</u>	<u>364</u>	<u>-</u>	<u>364</u>
Charitable activities						
Giving to Grow allocation	79,744	-	79,744	73,642	-	73,642
Presbytery dues	2,638	-	2,638	2,410	-	2,410
Minister's/Interim moderator's travelling ex	1,084	-	1,084	816	-	816
Minister's other expenses	37	-	37	394	-	394
Pulpit supply	225	-	225	-	-	-
Other salaries and wages (Note 6)	11,047	9,986	21,033	10,118	-	10,118
Treasurers expenses	44	-	44	142	-	142
Fabric repairs & maintenance	57,448	-	57,448	17,455	-	17,455
Manse council tax	3,147	-	3,147	3,424	-	3,424
Manse insurance	956	-	956	902	-	902
Heating & lighting	24,420	-	24,420	18,356	-	18,356
Insurance	6,468	-	6,468	6,169	-	6,169
Water charges	3,212	-	3,212	2,518	-	2,518
Youth Group (Previously Outreach)	1,259	-	1,259	85	-	85
Communications group	2,994	-	2,994	3,341	-	3,341
Other expenses	1,509	-	1,509	1,592	-	1,592
Tea bar	1,124	-	1,124	1,046	-	1,046
Independent examiner's fee	2,029	-	2,029	2,334	-	2,334
Auditor's fee	-	-	-	-	-	-
Building Fund Costs - Cairnlea building	-	-	-	-	6,517	6,517
Building Fund Costs - Cairnlea building loan	-	-	-	-	-	-
Benevolent Fund gifts	-	45	45	-	20	20
Flower Fund expenses	-	1,580	1,580	-	1,548	1,548
Grant Application	-	-	-	-	-	-
Nearly New Group Fund expenses	-	1,771	1,771	-	1,302	1,302
Depreciation of fixed assets	-	-	-	-	-	-
	<u>199,385</u>	<u>13,382</u>	<u>212,767</u>	<u>144,744</u>	<u>9,387</u>	<u>154,131</u>
Total	<u>199,737</u>	<u>13,382</u>	<u>213,119</u>	<u>145,108</u>	<u>9,387</u>	<u>154,495</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.

Building Fund costs as noted above have been treated as revenue expenditure as instructed by The Church of Scotland Stewardship and Finance Department, on the basis that the titles to the related buildings are held by The Church of Scotland Trustees, and not Airdrie Cairnlea Parish Church of

	2024 £	2023 £
7. Staff costs and numbers		
Salaries and wages	11,047	10,118
Social security costs	-	-
Total	<u>11,047</u>	<u>10,118</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024 Number	2023 Number
Organist	1	1
Cleaner	1	1
Building Supervisor	1	1
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 (2023 : nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and Housing and Loan Fund. Minister's stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £31,642 (2023 : £30,135) and the maximum stipend (in the fifth and subsequent years) was £38,884 (2023 : £37,032).

8. Trustee remuneration and related party transactions

██████████ who is a member of the Kirk Session, received £4,497 (2023 : £4,450) for providing her services as Organist during the year.

██████████ received expenses of £1,121 (2023 : £1,210) in his role as Minister during the year.

During the year the Manse council tax payment was £3,147 (2023: £3,424)

No expenses were waived by trustees during the year (2023: £ nil)

During the year a total of £37,669 (2023 : £65,157) was donated to the congregation by the trustees.

During the year a trustee and associate member of the congregation donated £9,986 to cover the wages of the building supervisor

██████████ are also trustees of Growing Young Cairnlea (SC052660). During the year the members of Airdrie Cairnlea Parish Church donated £26,166 to this charity (2023: £nil)

9. Tangible fixed assets

	Multi-Media System & AV Equipment £
<u>Cost</u>	
As at 1 January 2024	11,000
Additions	-
Disposals	-
As at 31 December 2024	<u>11,000</u>
<u>Accumulated Depreciation</u>	
As at 1 January 2024	11,000
Charge for year	-
Eliminated on Disposals	-
As at 31 December 2024	<u>11,000</u>
<u>Net Book Value</u>	
As at 31 December 2024	<u>-</u>
As at 1 January 2024	<u>-</u>

10. Investments	2024 £	2023 £
Market value at beginning of year	17,688	16,384
Additions	-	-
Disposals	-	-
Unrealised gain/(loss) on investments	1,669	1,305
Market value at end of year	<u>19,357</u>	<u>17,689</u>
Investments at cost	<u>10,339</u>	<u>10,339</u>

The following investment is held:-

	£	£
Church of Scotland Investors Trust Growth Fund 3,034 units	<u>19,357</u>	<u>17,689</u>

Notes forming part of the Financial Statements of Airdrie Cairnlea Parish Church of Scotland for the year ended 31st December 2024

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11. Debtors

	2024 £	2023 £
Gift Aid tax recovery due	11,892	4,355
Recharge of costs to Calderbank	-	-
Heating & Lighting	2,883	1,773
Job Retention Scheme Income	-	-
Minster's travelling charges	-	-
Listed Places of Worship Grants	-	-
Electricity Charges for O2 Mast	-	-
Use of Premises	-	-
Insurance Claim for Tower Works	4,624	-
	<u>19,400</u>	<u>6,128</u>

12. Creditors

	2024 £	2023 £
<u>Accrued charges</u>		
Benson Wood & Co (Independent Examiner's Fee)	2,028	1,931
Water Charges	265	294
Heating & Lighting	5,574	2,551
Auditors Remuneration	-	-
Building fund Costs	-	-
Special Collection	2,225	938
Building Fabric Repairs	-	-
Deferred income - wage donation in advance	6,412	3,401
Deferred income - gift aid income on contribution not utilised	2,750	-
	<u>19,254</u>	<u>9,115</u>

Other creditors

O2 mast rental deferred income	9,652	9,652
Minister's travelling expenses	68	204
Minister's telephone expenses	-	-
Various youth work expenses	-	-
Purchasing of CD Disks	-	-
Communications Group	-	-
Ministers telephone	394	394
	<u>10,114</u>	<u>10,250</u>

Loans

Loans from members	-	-
	<u>-</u>	<u>-</u>
Total Creditors	<u>29,368</u>	<u>19,365</u>

13. Analysis of net assets among funds

	Unrestricted £	Restricted £	Endowment £	Total £
Fixed Assets	-	-	-	-
Investments	19,357	-	-	19,357
Current Assets	86,261	133,053	4,177	223,490
Current Liabilities	(29,368)	-	-	(29,368)
Net Assets at 31st December 2024	<u>76,250</u>	<u>133,053</u>	<u>4,177</u>	<u>213,479</u>
Fixed Assets	-	-	-	-
Investments	17,689	-	-	17,689
Current Assets	106,731	95,936	4,137	206,804
Current Liabilities	(19,365)	-	-	(19,365)
Net Assets at 31st December 2023	<u>105,055</u>	<u>95,936</u>	<u>4,137</u>	<u>205,128</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.

15. Movements in funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Endowment Funds					
Mrs Agnes Brown's Bequest	444	4	-	-	448
Miss Jeanie Neilson's Bequest	92	-	-	-	92
Mrs Rodger's Bequest	242	-	-	-	242
Augmentation of Minister's Stipend	300	-	-	-	300
Andrew T. Little and Miss Jeannie A. Little's Trust	1,173	11	-	-	1,184
Thomas Mitchell's Bequest	1,337	25	-	-	1,362
Janet Loughridge Legacy	549	-	-	-	549
	4,137	40	-	-	4,177
Restricted Funds					
Multi-Media System Fund	750	-	-	-	750
Benevolent Fund	2,415	-	45	-	2,370
Flower Fund	700	1,870	1,580	-	990
Manse Refurbishment Fund	19	-	-	-	19
Sunday School Fund	219	-	-	-	219
Nearly New Group Fund	20,312	5,616	1,771	-	24,157
Youth Fellowship Fund	2,082	-	-	-	2,082
Building Fund	67,141	23,865	-	-	91,006
Trust Fund	2,298	-	-	-	2,298
Building Supervisor Fund	-	13,750	9,986	5,398	9,162
	95,936	45,101	13,382	5,398	133,053
Unrestricted Funds					
General Fund	99,601	174,660	198,068	- 5,398	70,796
Fabric Fund	5,454	-	-	-	5,454
	105,055	174,660	198,068	- 5,398	76,250
Total Funds	205,128	219,801	211,450	-	213,479

Fund Transfers

A transfer of £5,398 from the general fund to the building supervisor fund has been made in the year to reflect the balance that should have been held separately prior. (2023: £nil)

Outgoing resources of the general fund include gains/losses on investments.

Notes forming part of the Financial Statements of Airdrie Cairnlea Parish Church of Scotland for the year ended 31st December 2024

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15. Movements in funds (continued)

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Endowment Funds					
Mrs Agnes Brown's Bequest	441	3	-	-	444
Miss Jeanie Neilson's Bequest	92	-	-	-	92
Mrs Rodger's Bequest	242	-	-	-	242
Augmentation of Minister's Stipend	300	-	-	-	300
Andrew T. Little and Miss Jeannie A. Little's Trust	1,164	9	-	-	1,173
Thomas Mitchell's Bequest	1,317	20	-	-	1,337
Janet Loughridge Legacy	549	-	-	-	549
	4,105	32	-	-	4,137
Restricted Funds					
Multi-Media System Fund	750	-	-	-	750
Benevolent Fund	2,435	-	20	-	2,415
Flower Fund	658	1,590	1,548	-	700
Manse Refurbishment Fund	19	-	-	-	19
Sunday School Fund	219	-	-	-	219
Nearly New Group Fund	16,096	5,517	1,302	-	20,311
Youth Fellowship Fund	2,082	-	-	-	2,082
Building Fund	23,568	50,090	6,517	-	67,141
Trust Fund	2,298	-	-	-	2,298
	48,125	57,197	9,387	-	95,935
Unrestricted Funds					
General Fund	87,744	155,660	143,803	-	99,601
Fabric Fund	5,454	-	-	-	5,454
	93,198	155,660	143,803	-	105,055
Total Funds	145,428	212,889	153,190	-	205,128

15. Movements in funds (continued)

Purposes of Endowment Funds

Income from the Augmentation of Minister's Stipend is to be used for general purposes.
Income from Janet Loughridge Legacy is for Sunday School purposes.
Income from all other Endowment Funds is to be used for the upkeep of specific headstones.

Purposes of Restricted Funds

Multi-Media System Fund: This is a fund to assist in the provision of equipment for a multi-media system for the Church. In December 2007 the Nearly New Group purchased a multi-media system from its own funds and donated this to the Church. The net book value of the system has been shown as a tangible fixed asset in Note 8 in accordance with the Church's accounting policies.

Benevolent Fund: This is a fund to provide benevolent gifts to elderly and unemployed members of the congregation.

Flower Fund: This is a fund to provide flowers for display in the Church during services of worship.

Manse Refurbishment Fund: This is a fund to provide resources for the following extraordinary fabric expenditure on the Manse: installation of double glazed window units, replacement of the roof, gutters and downpipes and repairs to the boundary walls.

Sunday School Fund: This is a fund to provide resources for use by the Sunday School only. All monies held are administered directly by the Sunday School Treasurer.

Saturday Morning Group Fund: This is a fund to provide resources for use only for restricted purposes specified by the Saturday Morning Group. All monies held and raised are unavailable for general use and are administered directly by the Saturday Morning Group Treasurer.

Youth Fellowship Fund: This is a fund to provide resources for use by the Youth Fellowship only. All monies held are administered directly by the Youth Fellowship Treasurer.

Building Fund (Formerly Special Projects Fund) : This is a fund for major fabric projects requiring to be carried out. It is anticipated that it shall take around five years to raise sufficient funds to pay for all of this work. The work shall, therefore, be carried out in phases, as and when resources permit.

Trust Fund : This fund is for the welfare and education of the children of the Church.

Building Supervisor Fund: This is a separate fund whereby members of the congregation can gift/make donations to be used solely for the purpose of funding the building supervisors' wages.

Note on Endowment Funds

Each of the endowment funds comprises capital (which cannot be used) and revenue (which can only be used for the purposes specified above). The capital element of the endowment funds throughout 2023 was as follows:-

<u>Capital</u>	<u>£</u>
Mrs Agnes Brown's Bequest	100
Miss Jeanie Neilson's Bequest	31
Mrs Rodger's Bequest	100
Augmentation of Minister's Stipend	300
Andrew T. Little & Mrs Jeannie A. Little's Tru	700
Thomas Mitchell's Bequest	500
Janet Loughridge Legacy	500
	<u>2,231</u>

15. Movements in funds (continued)

The revenue element of the endowment funds was as follows:-

Revenue	2024 £	2023 £
Mrs Agnes Brown's Bequest	347	343
Miss Jeanie Neilson's Bequest	61	61
Mrs Rodger's Bequest	142	142
Augmentation of Minister's Stipend	-	-
Andrew T. Little and Mrs Jeannie A. Little's Trust	481	470
Thomas Mitchell's Bequest	860	835
Janet Loughridge Legacy	49	49
	1,940	1,900

16. Collections for third parties

	2024 £	2023 £
Retiring offering - Christian Aid	1,209	376
Retiring offering - Comfort International	36	381
Retiring Offering - St. Andrews Hospice		103
Remembrance Day Appeal - Poppy Scotland	359	364
Retiring Offering - Crossreach		233
Retiring Offering - Earthquake Appeal - Christian Aid		974
Retiring Offering - Christian Aid Middle East Appeal		90
Retiring Offering - The Good Pot of Benin	232	-
Retiring Offering - Through the Roof	169	-
Retiring Offering - Maggie's Centre	327	-
	2,333	2,521

17. Notes on Balance Sheet

	2024 £	2023 £
<u>Saturday Morning Group Fund Bank Account:-</u>		
Saturday Morning Group Fund Clydesdale Bank Current Account	23,325	20,054
	<u>23,325</u>	<u>20,054</u>
<u>Building Fund Bank Accounts:-</u>		
Building Fund Clydesdale Bank Account	12,651	63,608
	<u>12,651</u>	<u>63,608</u>

17. Notes on Balance Sheet (continued)

Church of Scotland Investors Trust Deposits:-

Unrestricted Funds

	2024 £	2023 £
Fabric Fund	258	258

Bequests:-

Mrs M Sommerville	200	200
Mrs R Edmund	175	175
Mr R Mitchell	200	200
Miss A Wotherspoon	300	300
Miss M Henry	600	600
Miss M Lochridge	1,000	1,000
Mrs A Brown	500	500
I & N Cameron	2,000	2,000
J D Stewart	1,000	1,000
Mrs E Inglis	500	500
	<u>6,475</u>	<u>6,475</u>

For Sunday School:-

A. Mackie	100	100
Mrs M. McNeil	100	100
	<u>200</u>	<u>200</u>

For Benevolence:-

J W Howieson	250	250
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Total of Fabric Fund Deposits	<u>7,183</u>	<u>7,183</u>
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General Fund	676	643
	<u>7,859</u>	<u>7,826</u>

Restricted Funds

Benevolent Fund	400	400
Manse Refurbishment Fund	21	20
Building Fund	80,299	-
	<u>80,721</u>	<u>420</u>

Endowment Funds

Mrs Agnes Brown's Bequest	100	100
Augmentation of Minister's Stipend	300	300
Andrew T. Little & Mrs Jeannie A. Little's Trust	700	700
Thomas Mitchell's Bequest	500	500
	<u>1,600</u>	<u>1,600</u>

Total of Church of Scotland Investors Trust Deposits	<u>90,180</u>	<u>9,846</u>
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Notes forming part of the Financial Statements of Airdrie Cairnlea Parish Church of Scotland for the year ended 31st December 2024

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17. Notes on Balance Sheet (continued)

Cash:-

	2024	2023
	£	£
Unrestricted Funds		
Fabric Fund	75	43
Restricted Funds		
Flower Fund	990	700
Nearly New Group Fund	829	256
Total of Cash	1,894	999

Analysis of funds in Bank of Scotland Current Account

Unrestricted Funds

Fabric Fund	5,454	5,454
General Fund	60,018	90,406
	65,472	95,860

Restricted Funds

Building Fund	-	-
Multi-Media System Fund	750	750
Benevolent Fund	1,970	2,015
Flower Fund	990	700
Sunday School Fund	219	219
Youth Fellowship Fund	2,082	2,082
Trust Fund	2,298	2,298
	8,309	8,064

Endowment Funds

Mrs Agnes Brown's Bequest	347	343
Miss Jeanie Neilson's Bequest	92	92
Mrs Rodger's Bequest	242	242
Andrew T. Little and Mrs Jeannie A. Little's Trust	481	470
Thomas Mitchell's Bequest	549	549
Janet Loughridge Legacy	549	549
	2,260	2,245
Total of Funds	76,041	106,169