

Registered charity number: SCO18154
Congregation Number: 171112

Greengairs Parish Church of Scotland

Report and Accounts

31 December 2025



**Greengairs Parish Church of Scotland
Company Information**

| | | |
|----------------------------------|---|--|
| Contact Address: | 6 Little Drumgray Wynd Greengairs Airdrie ML6 7FN | |
| Trustees - Elders | J Byrnes H Dunbar S Walker | S Marshall W Marshall M Muir |
| Trustees - Board | U Barton M Downie | H Cox |
| Prinipal Office Bearers | Minister: Interim Moderator: Session Clerk: Clerk to the board: Church Treasurer: | Vacant Rev Ecilo Selemani Sheena Walker Margaret Muir Una Barton |
| Independent Examiner | Accountancy Business Consultancy 17 Flowerhill Street Airdrie ML6 6AP | |
| Bankers | Bank of Scotland 40 South Bridge Street Airdrie ML6 6GE | |
| Registered charity number | SCO18154 | |
| Congregation number: | 171112 | |

Greengairs Parish Church of Scotland

Registered number:

SCO18154

Trustees Annual Report

Structure, Governance and Management

Governing Document

The church is administered in accordance with the terms of the Deed of Constitution.

Recruitments and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members and the elders of the church are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister/interim moderator who is a member of the Kirk of Session, is elected by the congregation and inducted by presbytery. The congregational board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the church, to become members of the board. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The congregational board is chaired by the minister/interim moderator and meets eight times a year, where finance and property matters are discussed as they arise. The Kirk Session which meets eight times per year is responsible for the spiritual affairs within the church.

Objective and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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.

The Trustees are pleased to be able to report that we now seem to be moving more swiftly towards a union with New Monkland, Airdrie High and Caldercruix churches, with a Basis of Union document in its final stages. Fortunately, the Planning and Implementation Committee at our presbytery, is recommending that Greengairs church remains open, as a place of worship, along with New Monkland Church, so our objectives now, will be to strive to increase our mission activities in the local community and, hopefully, attendance at morning worship will also improve.

Other changes during 2025, include a change in Interim Moderator. This position is currently being filled by Rev Ecilo Selemani.

The Trustees are delighted to report that three baptisms took place during the last year and one wedding which was conducted by our locum, Mrs Lorraine Gilroy. We were also able to add a new member, by resolution of the Kirk Session.

The majority of our Sunday morning services were conducted by Lorraine with elders leading worship on four occasions and other ministers officiating on five Sundays. The Kirk Session also gave consent to an extra Sunday afternoon meeting in April, when church members and the local community were invited to an audience with Marvin Andrews, a former Rangers player, and devout Christian. Our elders gave permission to joining with our other cluster congregations for several joint services in the various cluster churches. Indeed, Greengairs hosted a joint Communion service and joint Harvest Thanksgiving Service, both of which were very well attended. The Trustees agreed to four improvements within our building, as recommended by the Presbytery Property Convener: the electrical installation of a pull chord and alarm in the disabled toilet; a Yale lock on our inner glass door; repairs to the bottom of the outer door and the re-laying of slabs at the entrance pathway.

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Trustees Annual Report

We have continued to support charities at home and abroad, namely, Christian Aid, Poppy Scotland, local food bank (joint cluster harvest donation), Rotary Club's warm winter clothing appeal and Salvation Army Christmas Selection Box Appeal.

Outreach to the local community, approved by the trustees, has included a Strawberry Tea, Beetle drives, and pie and sausage roll lunches.

Achievements and Performance

Morning worship attendance: Normally: 23

Sunday school attendance: 2

Financial Review

The principal source of income comes from weekly offerings. Open plate, freewill and Gift Aid envelopes. Regular fundraising, Beetle Drive, Quiz Afternoon, Coffee Afternoon, Easter and Christmas Crosswords and Word Searches.

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 cash funds of £4,884.07 (2024 - £9,709.32).

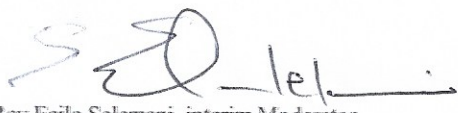
The church also held £15,099.09 (2024 - £14,456.74) in Church of Scotland Investment Account

The church also hold restricted funds of £20,451.05 (2024 - £25,312.78) gifted by the local pigeon club and to be used for the Church of Scotland worshipping community of Greengairs.

Statement of Trustees Responsibilities

The members of the Kirk Session/Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the church during the financial year. The members of the Kirk Session/Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007.

They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.


Rev Ecilo Selemani, interim Moderator
Minister

15/3/25

Greengairs Parish Church of Scotland
Independent Examiners Report to the Trustees of Greengairs Parish Church

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 5 to 8.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under the section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual terms or disclosures in the accounts, and seeks explanations from all 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 Examiners 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 regulation, and
- to prepare accounts which accord with the accounting records and comply with regulation 9 of the 2006 accounts regulations have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Neil Park, For and on behalf of
Accountancy Business Consultancy Limited

17 Flowerhill Street
Airdrie
ML6 6AP

16 March 2026

Greengairs Parish Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2025

| | Unrestricted 2025 £ | Restricted 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| Donations | 11,548.75 | - | 11,548.75 | 9,937.85 |
| Legacies | - | - | - | - |
| Fund Raising Events | 585.00 | - | 585.00 | 885.00 |
| Interest | 642.35 | - | 642.35 | 718.22 |
| | <u>12,776.10</u> | <u>-</u> | <u>12,776.10</u> | <u>11,541.07</u> |
| Rental of premises | - | - | - | - |
| Sale of assets | - | - | - | - |
| Sale of investments | - | - | - | - |
| Grants | - | - | - | - |
| Receipts from general trustees | - | - | - | - |
| Other receipts | 186.55 | - | 186.55 | 2,184.77 |
| Life and work | 84.00 | - | 84.00 | 126.00 |
| Total receipts | <u>13,046.65</u> | <u>-</u> | <u>13,046.65</u> | <u>13,851.84</u> |
| Payments | | | | |
| Cost of generating funds | 115.10 | - | 115.10 | 107.10 |
| Charitable activities | 17,114.45 | 4,861.73 | 21,976.18 | 21,853.39 |
| Governance costs | - | - | - | - |
| Flowers | - | - | - | - |
| Total Payments | <u>17,229.55</u> | <u>4,861.73</u> | <u>22,091.28</u> | <u>21,960.49</u> |
| Excess/(defecit) of payments over receipts | <u>(4,182.90)</u> | <u>(4,861.73)</u> | <u>(9,044.63)</u> | <u>(8,108.65)</u> |

Greengairs Parish Church of Scotland
Registered charity number:
Statement of Balances
as at 31 December 2025

SCO18154

| | Unrestricted 2025 £ | Restricted 2025 £ | Total 2025 £ | Total 2024 £ |
|---|---------------------------|-------------------------|--------------------|--------------------|
| Bank and Deposit Balances | | | | |
| Bank and deposit balances brought forward | 24,166.06 | 25,312.78 | 49,478.84 | 57,587.49 |
| Excess/(defecit) of receipts and payments in year | (4,182.90) | (4,861.73) | (9,044.63) | (8,108.65) |
| Bank and deposit balances carried forward | <u>19,983.16</u> | <u>20,451.05</u> | <u>40,434.21</u> | <u>49,478.84</u> |
| <u>Gift Aid Receivable</u> | | | | |
| Amounts still due for 2025 to complete year | <u>1,600.00</u> | <u>-</u> | <u>1,600.00</u> | <u>-</u> |
| Liabilities | | | | |
| Cost of repairs not yet billed | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Session Clerk

Sheen Walden
15/3/25

Treasurer

Una Borten.
15/3/25

Greengairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2025

1 Trustee Remuneration and Related Party Transactions

During the year one trustee received reimbursements of expenses incurred

| | |
|---------------------|-------------|
| Travelling expenses | 0.00 |
| Telephone | 0.00 |
| Council tax | 0.00 |
| Total | <u>0.00</u> |

2 Movement of Funds

| | at at 1 January 2025 £ | Receipts £ | Payments £ | As at 31 December 2025 £ |
|---------------------------|------------------------------|------------------|------------------|-----------------------------------|
| Restricted Funds | | | | |
| Community Mission fund | 25,312.78 | - | 4,861.73 | 20,451.05 |
| | <u>25,312.78</u> | <u>-</u> | <u>4,861.73</u> | <u>20,451.05</u> |
| Unrestricted Funds | | | | |
| General Fund | 9,709.32 | 12,404.30 | 17,229.55 | 4,884.07 |
| Deposit Fund **Interest | 14,456.74 | 642.35 | - | 15,099.09 |
| | <u>24,166.06</u> | <u>13,046.65</u> | <u>17,229.55</u> | <u>19,983.16</u> |
| Total Funds | <u>49,478.84</u> | <u>13,046.65</u> | <u>22,091.28</u> | <u>40,434.21</u> |

Flower Fund: This is a fund to provide flowers for display during servivces of worship.

Greengairs Community Mission Fund: This fund was established in 2022 with monies gifted by Greengairs Pigeon Club to be used for the "worshipping community of Greengairs" and continues to be used for this purpose.

Fabric Fund: The trustees have set aside funds for the maintenance of the church property.

3 Analysis of Donations

| | Unrestricted 2025 £ | Restricted 2025 £ | Total 2025 £ | Total 2024 £ |
|--------------------------------|---------------------------|-------------------------|------------------|------------------|
| WFO Scheme (non gift aid) | 1,667.00 | - | 1,667.00 | - |
| Gift Aid Donaton | 6,440.50 | - | 6,440.50 | 9,648.50 |
| Tax recovered on Gift Aid | 1,923.70 | - | 1,923.70 | 2,136.24 |
| Ordinary Offerings (Plate) | 949.45 | - | 949.45 | 1,348.88 |
| Other offerings/donations etc* | 568.10 | - | 568.10 | - |
| Interest | 642.35 | - | 642.35 | 718.22 |
| | <u>12,191.10</u> | <u>-</u> | <u>12,191.10</u> | <u>13,851.84</u> |

Greengairs Parish Church of Scotland
Notes to the Accounts
for the year ended 31 December 2025

4 Analysis of Payments - Cost Generating Funds

| | | | | |
|-------------------------|---------------|----------|---------------|---------------|
| Investment Managers fee | | | - | - |
| Offering Envelopes | 115.10 | - | 115.10 | 107.10 |
| | <u>115.10</u> | <u>-</u> | <u>115.10</u> | <u>107.10</u> |

Analysis of Payments - Charitable Activities

| | | | | |
|---|------------------|-----------------|------------------|------------------|
| Giving to Grow | - | - | - | 5,234.40 |
| Presbytery Dues | - | - | - | 277.00 |
| Ministers Expenses | 9,836.14 | - | 9,836.14 | - |
| Ministerial Assistance (locum) | - | - | - | 3,294.88 |
| Pulpit Supply | 1,481.56 | 425.00 | 1,906.56 | - |
| Other Staffing Costs (Organist & Cleaner) | - | 3,766.30 | 3,766.30 | 3,240.00 |
| Fabric Repairs & Maintenance (inc Garden) | 2,833.92 | 497.39 | 3,331.31 | 1,412.97 |
| Council Tax | - | - | - | - |
| Heat & Light (inc Manse Gas & Elect) | 2,478.55 | - | 2,478.55 | 3,131.41 |
| Insurance (inc Manse Insurance) | - | - | - | 958.23 |
| Printing, Stationery & Postage | - | 12.70 | 12.70 | - |
| Other Expenses | 263.28 | 160.34 | 423.62 | 4,058.50 |
| Earthquake Appeal & Christian Aid | 15.00 | - | 15.00 | 60.00 |
| Earl Haig | 80.00 | - | 80.00 | 60.00 |
| Life & Work | 126.00 | - | 126.00 | 126.00 |
| | <u>17,114.45</u> | <u>4,861.73</u> | <u>21,976.18</u> | <u>21,853.39</u> |

5 Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend fund which bears the cost of all ministers Stipend and employer contributions for National Insurance, pension, housing and loan fund. Ministers Stipend are paid in accordance with the National Stipend Scale, which is related to the maximum Stipend in 5th and subsequent years of service.

For the year ended review, the minimum stipend is £32,433 and the maximum and stipend is £39,856.

6 Collection for Third Parties

| | 2025 | 2024 |
|-------------------|--------------|---------------|
| | £ | £ |
| Christian Aid | 15.00 | 60.00 |
| Earl Haig | 80.00 | 60.00 |
| Ukraine Appeal | - | - |
| Earthquake Appeal | - | - |
| | <u>95.00</u> | <u>120.00</u> |

Stewardship

We have adopted the stewardship season

- 1 Talent
- 2 Finance
- 3 Time