

AIRDRIE HIGH PARISH CHURCH OF SCOTLAND

FINANCIAL STATEMENT OF ACCOUNTS

2024

GENERAL FUND BUDGET

2025

Congregation Number: 171068

Charity Number SC 024357

AIRDRIE HIGH PARISH CHURCH OF SCOTLAND

FINANCIAL STATEMENT OF ACCOUNTS 2023 BUDGET ESTIMATE 2024 REFERENCE No 171068
OSCR No 024357

Dear Fellow Members,

Last year, we had a large deficit of £17,569; this year we have had another very large deficit of £20,717. This deficit is not surprising, given a large expenditure for burst piping repairs and the cost of living crisis (including the sharp rise in energy costs) and the uncertainty over the Presbytery Mission Plan. One effect of this has been a sharp drop in our Weekly Giving.

In 2024 our Weekly Givings (Open Plate, F.W.O. envelopes and Bonds) were down on the previous year by £4,198.55p. Given our very large loss this year, I would ask that, if possible, you would consider giving via our Gift Aid Scheme. The Church can then claim the tax back on any Gift Aid donation made, thereby increasing your donation. It would be particularly helpful if you could consider setting up a Standing Order on your giving if possible. Forms are available from the Church Office or from the Treasurer (tel. 07478433324).

Our Board decided to sell all of our investments to prepare for the four way union taking place in 2025.

Donations received in 2024 amounted to £11,950, (£7,709 in 2023). This is a very significant increase. We are truly grateful for all donations received.

In 2024, our Thank offering was **£7,240** (2023 - £4,380). Once again, the Thank Offering has given the Church a much needed source of income; this was a new record for our thank offering. My thanks to everyone for their generosity to the Church.

As, always, notwithstanding the needs of our own Church, we are not wholly inward-looking: we gave donations of £100 to the Brain Tumour Charity (raised through our Christmas card donations) and we also managed to once again make a donation of £125 each to Poppy Scotland and Erskine Hospital - another great effort by everyone.

Once again I would like to thank everyone for the support that they have given to the Church and to me during the last year. In particular I would like to thank my assistant treasurer [REDACTED] [REDACTED] for all her help and support and [REDACTED] our Session Clerk for all his help in putting these accounts together; not forgetting my wife Pearl for her help in counting money for banking over the course of the year. I would also like to thank all the teams who every Sunday give up their valuable time for the Church to count and log the F.W.O. These helpers are too many to name in full, but their labours on our behalf are very much appreciated.

Reference and Administrative Information

Charity Name: Airdrie High Parish Church

Charity Registration Number: SC 024357

Congregation Reference Number: 171068

Contact Address:

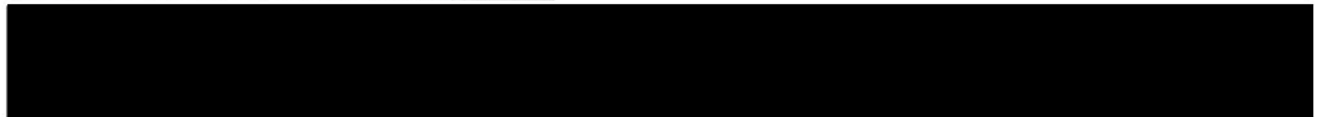


Trustees: The Kirk Session and the Congregational Board

Members of the Kirk Session:



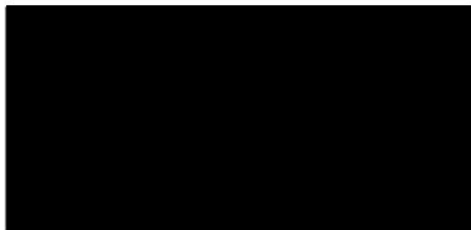
Members of the Congregational Board:



Church Treasurer:

Session Clerk:

Minister:



Independent Examiner: BML Accountancy Services (Airdrie)

Bankers: The Royal Bank of Scotland, 80 Main Street, Coatbridge, ML5 3DZ

**Trustees Annual Report
Year ended 31st December 2024**

Structure, governance and management

Governing document

Airdrie High Parish Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and appointment of Trustees

The Trustees of Airdrie High Parish Church are the Minister, Session Clerk, Treasurer and Clerk to the Board, as well as all other Elders and Board members. The Kirk Session is composed of the Elders of the Church; the Congregational Board is composed of these Elders and Board members. Elders and Board members are selected and appointed from the congregation on the basis of having the appropriate skills to help manage the Church.

Elders generally serve for life. Board members are usually co-opted first to the Board and are appointed formally at the next Stated Annual Meeting. They serve for three years, after which they must seek re-election at the next Stated Annual Meeting.

Both the Kirk Session and Congregational Board are chaired by the Minister and usually meet nine times a year on the same evenings. The Kirk Session is responsible for spiritual affairs, while the Congregational Board deals with finance, property and maintenance. Certain responsibilities may be delegated to sub-groups or sub-committees as required. Meetings are normally held face-to-face in the Church building.

General comments

In many ways, the past year has been challenging, but our beloved Church remains a source of support and comfort. Church worship, ministry, mission and activities have continued throughout 2024.

At some point in the latter half of 2025, Airdrie High Parish Church will go into four-way congregational union with Caldercruix and Longriggend, Greengairs and New Monkland Parish Churches. The name of the union will be Airdrie: Monklands Trinity Parish Church and it will be served by 1.5 ministry posts. While it is sad to think of the High Church ceasing to exist as a separate congregation, going into union should make us part of something bigger and stronger, with the best of the High Church continuing in worship, mission and service and playing a full part in the future of the Church of Scotland in the Airdrie area.

**Trustees Annual Report
Year ended 31st December 2024**

The High Church buildings (sanctuary, halls and manse) may continue to be used by the new united congregation, but this has still to be decided. To cover all eventualities, we have had our buildings valued. Regular meetings of Church representatives from the four constituent congregations are making progress towards working together (including arranging joint worship) leading to eventual union. It is important that, as a congregation, we remain united in our support of our Minister and our Church's life and mission and that we pray about the future. We wish to ensure that members of the High Church: hopefully, this will be a strong legacy for Airdrie High Parish Church.

We held a ladies' clothes evening, which was well attended by women members and other women from the town; this raised £400 for Church funds. We also hosted a Christmas Afternoon Tea, organised by 5th Airdrie Girls Brigade. Proposed outings to films at the cinema have yielded little interest. Since the COVID-19 pandemic, it is clear that many older members are reluctant to attend Church events in the evenings.

Other activities: external organisations and good causes

We continue to support our usual charities and support agencies – local and otherwise – including Home Comforts North Lanarkshire (a starter packs scheme for homeless people), Airdrie Foodbank, Rag Bag (which re-uses and recycles donated clothing and shoes), Poppyscotland, Erskine, Christian Aid, CrossReach and the Meaningful Chocolate Company (a fairtrade charity). In July, a Charity Service was held in aid of locally-based charity Hope for Autism: a speaker addressed the congregation and a significant sum was raised for this worthwhile cause. £220 was raised for CrossReach simply by selling their calendars in the Church.

Other activities: Church organisations and hall lets

Church organisations are meeting and organising activities in the Church: some groups are really thriving. We host a Mothers and Toddlers Group, a Thursday Club (for babies and parents), 8th Airdrie Boys Brigade, 5th Airdrie Boys Brigade and the Get Together Group. Committee members, officers, helpers and volunteers are to be commended for their dedicated service in these organisations. A new Carpet Bowls Group now meets, with up to a dozen participants and the Biscuit Club continues. The Scottish Budokan Karate Group hires our upper hall on Monday evenings. We have tried to maintain our halls in good condition; one of our members very generously arranged for the lower hall to be re-floored.

**Trustees Annual Report
Year ended 31st December 2024**

Linkage and cluster relationships

We continue to have a supportive relationship with Caldercruix and Longriggend Parish Church, with whom we share a Minister. As stated earlier, the mission planning process has led to Airdrie High Parish Church being a member of a cluster grouping of four congregations.

Finance

Our Treasurer has worked diligently to encourage members to give regularly to Airdrie High. In this, he has been supported by an Assistant Treasurer since summer 2023 and by a Freewill Offering Treasurer.

Through the Board, the Treasurer has sought to boost income and reduce expenditure in an attempt to make a smaller loss or break even. Ragbag textiles donations and our Media Market (donations of books, DVDs and CDs) have yielded a little extra income. When our Church Cleaner stepped down, instead of appointing a new employee, the Treasurer managed to get volunteers to clean the Church halls, kitchen and rooms; this saves us over £3000 a year. However, repairs have become very expensive and can derail efforts to reduce each year's deficit. Our central heating system broke in December 2024 and fixing it is likely to prove very expensive, with money spent at the end of 2024 and at the start of 2025.

Giving has been down this year: some regular givers have become frail and others are no longer with us. It is worrying that this is now a pattern we see each year. Our Thank Offering this year was £7,240, an extremely impressive total.

Communications and technology

Technology now plays a crucial role in so many aspects of our Church's life and worship. Keeping regular contact with and informing our members remains a priority. Information is passed on via intimations, e-mails, telephone calls, our monthly newsletter, our website and our Facebook group page, as well as by home visits from District Elders. Throughout 2024, our worship services – livestreamed and then posted online on our Facebook group page as a recording – were viewed by many members and others outside the High Church.

Appreciation

Warm thanks are due to our Minister, Office bearers, Elders, Board Members and all the others who have been working so hard, so willingly and in so many different capacities to keep our Church as active and welcoming as possible.

**Trustees Annual Report
Year ended 31st December 2024**

In these times of uncertainty, faith and hope in God has offered us great support. Being able to attend Airdrie High Parish Church is a great blessing. We look forward to our ministry and mission flourishing under God's guidance and we pray wholeheartedly for ministry and mission in Airdrie and for our congregation and the other congregations in the town.

Financial Review

The principal source of income arises from offerings, much of which are paid under Gift Aid arrangements, and the income this year has decreased by £4,199

Reserves Policy

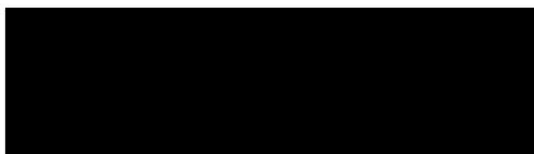
It is the Trustees' policy to hold reserves in excess of nine months' expenditure including restricted funds. At the year end the Church held unrestricted cash funds of £62,637 of which £18,030 has been designated for the Fabric funds. While this is higher than would normally be expected, the Trustees are aware of the need to replace furnishings in the halls and also of possible costly building repairs.

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 Trustee Investment (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.

Approved by the Trustees and signed on their behalf,

A large black rectangular box redacting the signature of the trustee.

4 January 2025

Airdrie High Parish Church
SC 024357

Report of the Independent Examiner

I report on the accounts of the charity for the year ended **31st December 2024**, which are set out on **pages 8 to 11**.

Respective Responsibilities of Trustees and Examiner

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

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) © of the Act and to state whether particular matters have come to my attention.

Basis of 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:
 - a) To keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations and
 - b) To prepare accounts which accord with the accounting records and to 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.



Address:

Shel Accountancy Services Ltd

Date: *17.02.2025*

Airdrie High Parish Church
Receipts and Payments Account
Year ended 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations	42,939	-	-	42,939	46,085
Fund raising Event	8,435	-	-	8,435	6,893
Bank & Deposit Interest	495	-	-	495	222
Investment Income	1,227	-	-	1,227	2,006
Hall Lets	390	-	-	390	580
<u>Total Receipts</u>	<u>53,486</u>	-	-	<u>53,486</u>	<u>55,100</u>
Other Receipts		0	0	0	917
					<u>56,017</u>
<u>Payments</u>					
Cost of generating Funds					
Charitable Activities	74,203	-	-	74,203	73,517
Governance Costs					
Other Payments		0	0	0	69
<u>Total Payments</u>	<u>74,203</u>	-	-	<u>74,203</u>	<u>73,586</u>
Excess of Receipts over Payments for the Year.	<u>(20,717)</u>	-	-	<u>(20,717)</u>	<u>(17,569)</u>

Airdrie High Parish Church
Statement of Balances
Year ended 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>Bank & Cash</u>					
<u>Balances</u>					
Bank Balances					
Brought forward	83,354	0	456	83,810	101,379
	<u>83,354</u>	<u>0</u>	<u>456</u>	<u>83,810</u>	<u>101,379</u>
<u>Movement in Year:</u>					
Excess of Receipts over					
Payments for the year	(20,717)	0	0	(20,717)	(17,569)
	<u>62,637</u>	<u>0</u>	<u>456</u>	<u>63,093</u>	<u>83,810</u>
<u>Investments</u>	-	-	-	-	63,697
<u>Assets</u>	-	-	-	-	-
(Gift Aid Tax o/s)					
<u>Liabilities</u>					
(Unbilled heat and light)	-	-	-	-	-

The Market value of Investments at 31/12/24 is **£0.00p** been sold (2023 £63,697.29p)

The accounts were approved by the Kirk Session / Congregational Board on **11/2/25**

For and on behalf of the Kirk Session / Congregational Board.



Airdrie High Parish Church
Notes to Accounts

1 Trustee Remuneration and Related Party Transactions.

During the year **2024**, the **Minister** received **£1,200** for travelling expenses, **£192** for telephone costs, and **£2,928** for Council Tax, no other Trustees were in receipt of remunerations or expenses

2 Movement in Funds

	at 1 st January 2024	Incoming Resources 2024	Outgoing Resources 2024	at 31 st December 2024
	£	£	£	£
Endowment Funds				
Ferguson Bequest	456	-	-	456
	456	-	-	456
Restricted Funds				
Flower Fund	0	-	0	0
Organ Fund	0	0	-	0
Adjustment	-	-	-	-
	0	0	0	0
Unrestricted Funds				
Fabric Fund	18,030	---	---	18,030
General Fund	54,908	52,486	74,203	33,191
Benevolent Fund	4,980	0	0	4,980
Organisations	5,436	1,000	0	6,436
Adjustment	-	-	-	-
	83,354	53,486	74,203	62,637
Total Funds	83,810	53,486	74,203	63,093

Purposes of Endowment Funds

Income from the Ferguson Trust is for various Charitable Trusts.

Purposes of Restricted Funds

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

Organ Fund: This is a fund to assist with the cost of any repairs required to the Organ.

Purposes of Unrestricted Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church Property.

Organisation Fund: This Fund is for the Church Organisations.

3 Analysis of Donations

Gift Aid	19,385
Tax reclaimed on Gift Aid	7,468
Open Plate	557
Free Will Offering	2,284
Donations	11,950
Organisations	1,000
Sundry	295
Total	42,939

	2024 £	2023 £
4 Analysis of Payments		
Cost of generating funds.		
Charitable activities		
Ministries & Mission Allocation	36,345	34,144
Presbytery Dues	1,113	1,050
Ministers expenses	1,200	720
Pulpit Supply	-	-
Other Staffing Costs	4,034	6,410
Fabric repairs & maintenance	8,791	9,254
Council Tax	2,929	2,859
Other Building Costs	10,708	11,528
Church Office Expenses (Tel, Postage, Stationery and insurance)	3,881	3,464
Organ & Music	5,202	4,088
Other Expenses	-	-
	<u>74,203</u>	<u>73,517</u>
Governance costs		
Independent examiner's fees	433	416

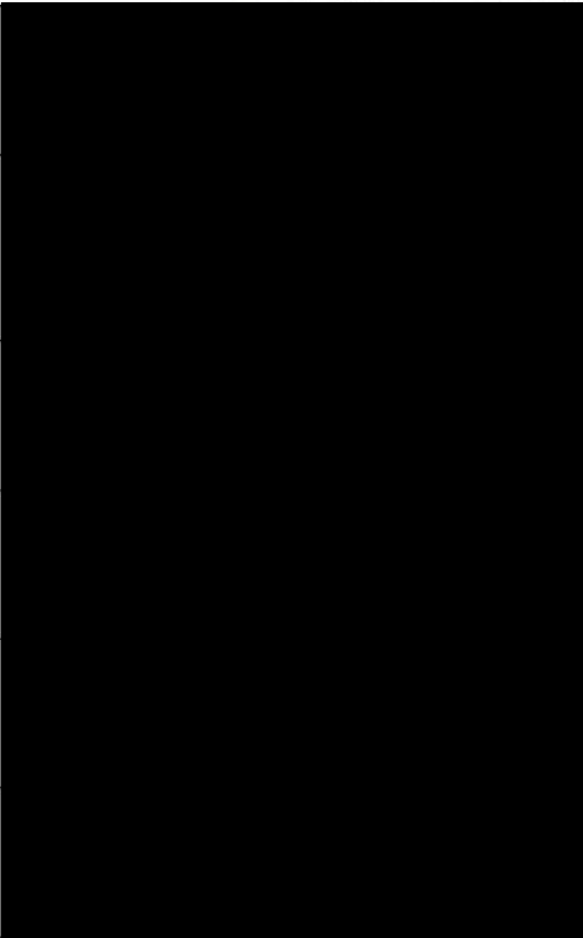
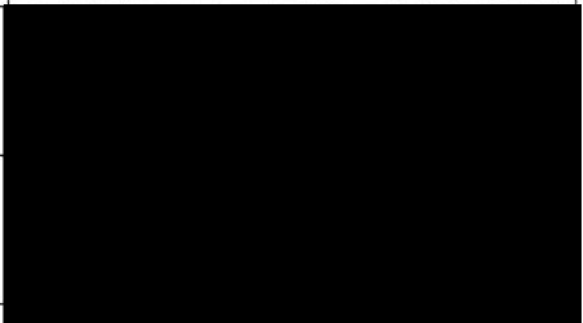
5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for National Insurance, Pension and Housing and Loan fund. Ministers' stipends are paid in accordance with National stipend scale, which is related to years of service. For the year under review the minimum stipend was **£31,642** and the maximum stipend in 5th and subsequent years of service - **£38,884**

GENERAL FUND BUDGET

<u>RECEIPTS</u>	<u>2025</u>	Actual <u>2024</u>
	£	£
Donations	40,000	42,939
Fund raising Event	7,000	8,435
Bank & Deposit Interest	150	495
Investment Income	0	1,127
Hall Lets	300	390
Other receipts	-	-
<u>Total Receipts</u>	<u>47,450</u>	<u>53,486</u>
<u>PAYMENTS</u>		
Cost of generating Funds		
Ministries & Mission Allocation	33,000	36,345
Presbytery Dues	1,000	1,113
Ministers Expenses	1,200	1,200
Organisation Costs	0	0
Pulpit Supply	-	-
Other Salaries	4,000	4,034
Fabric Repairs	13,000	8,791
Manse Council Tax	3,000	2,929
Other Building Costs (Heating, Lighting)	10,000	10,708
Church Office Expenses (Tele. Post, Stat. Insurance)	3,300	3,881
Organ & Music	4,000	5,202
Other Expenses	-	-
 <u>Total Payments</u>	 <u>72,500</u>	 <u>74,203</u>
 (Excess of receipts over payments for the Year)	 <u>(25,050)</u>	 <u>(20,717)</u>

AIRDRIE HIGH CHURCH OFFICE BEARERS

MINISTER	
SESSION CLERK	
TREASURER	
CLERK TO THE BOARD	
FREEWILL OFFERING TREASURER	
ROLL KEEPER	
ORGANIST	Vacant
HALLS CONVENOR	Vacant
SAFEGUARDING COORDINATOR	
NEWSLETTER EDITOR	

CHURCH TELEPHONE NUMBER: 