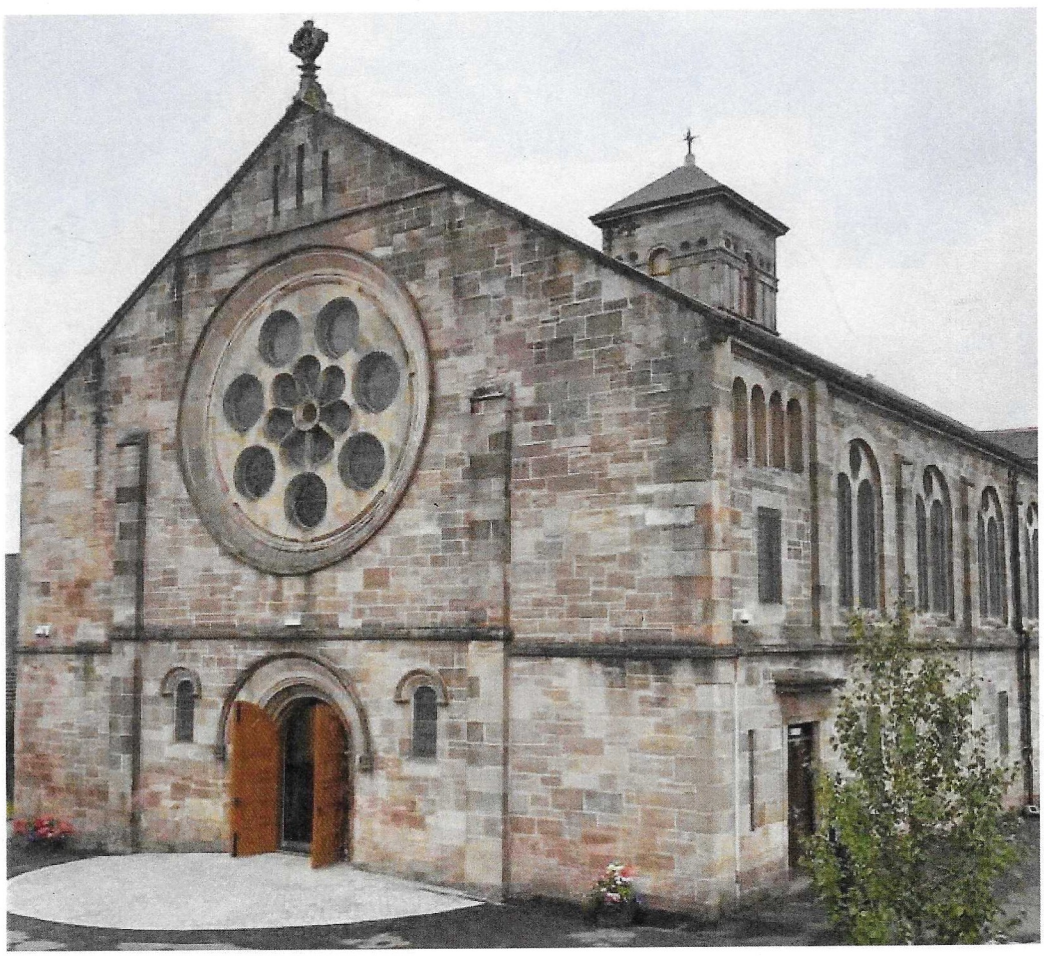
AIRDRIE CAIRNLEA PARISH CHURCH OF SCOTLAND

FINANCIAL STATEMENTS
ANNUAL REPORT
YEAR ENDED 31st DECEMBER 2025

Congregation Number: 171059
Charity Number: SC014555



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TRUSTEES ANNUAL REPORT

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 13 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.

The Sunday morning service, and other occasional services, are also livestreamed via YouTube, "Cairnlea and Calderbank". This also allows catch-up and the ability to rewatch previous services; the church website also furnishes links (www.cairnleaparishchurch.co.uk). The number of subscribers steadily increases and likewise viewing numbers.

For the membership, the church has a system of regular pastoral care. Appointed teams ensure the visiting of members in each geographical area on a regular basis. The team leaders meet regularly 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 weekly Prayer diary and a monthly "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 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, Girls' Brigade, Funday Club and, Saturday Coffee. These and other organisations provide much appreciated 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 2025 – to name a few, 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. The range of users, including those of other faiths, underlines the church's commitment to be of service to the wider community.

Achievements and performance

With a full programme of services and related activities, it was a blessing to record what was achieved and continued during 2025:

- Worship on Sundays, including Communion, and extra midweek and evening services continue, with regular attendance at Sunday morning worship being c 100-120. The Sunday mid-afternoon Communion aimed at those who have difficulty attending Sunday morning worship continues. Joint services with other churches in the Airdrie cluster have been regularly held. The livestreaming service is clearly appreciated and DVD recordings continue to be made for those who wish them. The flower ministry continues, with flowers being donated and distributed on a weekly basis.
- The 150th anniversary of the Flowerhill buildings was celebrated in 2025, with visiting preachers including the Moderator of the General Assembly.
- Discipleship is promoted for all ages. In 2025, as well as a daytime Bible Study option, we began offering evening sessions for people within small groups to explore and deepen faith, and were encouraged by the uptake. Children and youth have dedicated programmes on Sundays morning and evening, and the chaplaincy to the local primary and secondary schools is invested in. A Holiday Club was run in the summer, and a programme to "unwrap" Christmas was delivered in the school.
- Pastoral care visits in person continue
- In pursuit of the Presbytery Mission Plan, planning discussions have continued with Calderbank, Chapelhall and Clarkston churches, our Cluster partners.
- Uniformed youth organisations have a long history, and the Girls' Brigade has continued to flourish, with strongest numbers amongst those of a more senior age. Unfortunately, due to falling numbers, the hard decision was taken to close our Boys' Brigade company after May 2025; however some boys and officers relocated to join neighbouring companies.
- 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 Cairnlea Youth Clan (CYC) as part of its activities ran a weekend away at an outward-bound adventure venue.
- Successful Christmas and Summer Fayres 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 2025 (over 80 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.

"Cairnlea 2020"

The plans made around "Cairnlea 2020" which included a final phase 4 to redevelop the area where currently there is a small hall, kitchen and toilets is still being pursued. The issue continues to be funding and funds are being accumulated for this project, and this is actively under consideration.

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.

Notes of thanks

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

- With the Organist, the Buildings Supervisor and the cleaner being the only paid staff alongside the Minister, who is paid by the national church out of congregational offerings, the regular life of the church is sustained by the tremendous commitment of many volunteers.
- We appreciate both the benefits of the working within the various teams under the Kirk Session's oversight and the very particular contributions individuals have made both within those teams and in other respects.
- We appreciate and seek to steward well the financial giving which underpins the life and work of the congregation.
- We are very grateful not least for all the efforts in the arena of communication – social media, monthly newsletters and website.

  Last but not least, we value the connections we have with some overseas mission projects through correspondence and prayer, as also the bonds we have 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. The Kirk Session continues to be grateful for the initiative under the heading of "Growing Young Cairnlea SCIO" which has taken up a very particular agenda relating to children and youth.
- To offer 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 implement the 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 an ongoing 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 2025, Offerings (excluding tax reclaimed on Gift Aid offerings) were £85,144 (2024: £91,225). 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 2025 prepared budget contained £89,700.

WFO (non-Gift Aid) offerings decreased to £21,842 (2024 was £24,081). Gift Aid offerings, excluding contribuitons for building supervisor, for the year decreased slightly to £58,393 (2024 was £62,006). Tax reclaimed on Gift Aid offerings was £18,491 (the 2024 figure was £15,607). Comparison here is subject to timing.

The Trustees are conscious that offerings still require to increase. Ongoing significant cost management is being 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 2025 the following funds were issued to others in need: Sightsavers (£195), Compassion UK (£242), Christian Aid (£344), Monklands Women's Aid (£374), St.Andrew's Hospice (£237).

Repairs and maintenance costs were rigorously contained by our Property Team and as required by Presbytery. Routine repairs and maintenance costs were £27,799 for 2025 (2024 was £57,448). Fabric expenditure, as well as routine repairs and maintenance costs will continue to be strictly contained in 2026.

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 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 £73,074 for 2024 (2024: £79,744), 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 £2,384 (2024: £2,638) 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

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. (5/10)	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 19th Century building. Roof repairs will be factored into the 2026 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. Strict budget control identifying legal requirements and good practice as priorities.
Manse maintenance	Ongoing maintenance issues (2/10)	19th Century building complications (2/10)	Careful monitoring and identifying issues early.
Phase 4 Project cost overruns	Possible areas of cost pressure (4/10)	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 £82,417 (2024: £76,250). This represents around six months of the possible expenditure for 2025. The Building Re-development Fund stands at £122,686 (2024: £91,006) at the year-end. The Trustees had approved application for funding for Phase 4 and development decisions are anticipated in 2026. The Church held in total £144,395 (2024: £133,053) 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 chaired by a Convener appointed by the Kirk Session. 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-Convener. 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-Convener. 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-Convener. 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-Convener. 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-Convener. 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-Convener. 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 2025, the Communion Roll numbered 400 (2024 was 417). The Supplemental Roll was discontinued. During 2025, due to deaths and members removing to other parishes, the Communion Roll numbered 383 as of 31 December 2025. 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:	Rev. Dr Peter Donald.
Session Clerks:	Mr David Calvert
Church Treasurer:	Mr Shanley Watson

Kirk Session:

1 Mr Craig Addies	2 Mrs Lesley Aitken (from 11/6/25)	3 Mrs Aileen Barrie
4 Mrs Isobel Brown	5 Mrs Janice Callaghan	6 Mr David Calvert
7 Mrs Alison Chambers	8 Mr Alexander Clark	9 Mrs Theresa Clark
10 Mr Andrew Cupples	11 Mrs Lesley Curran	12 Mr William Duncan
13 Mr Graham Henry	14 Mr James Lewis	15 Mrs Marjory MacDonald
16 Dr D Calum MacInnes	17 Mrs Kerrie MacInnes	18 Mr George Martin
19 Mrs Jacqueline Munton	20 Miss Margaret Paton	21 Mrs Elizabeth Reekie
22 Mrs Angela Richardson	23 Mr Malcolm Ross	24 Mrs Elizabeth Spence
25 Dr Pamela Spence	26 Dr Roy Spence	27 Mr William Thomson
28 Mr Leslie Turnbull	29 Mrs Angela Wagstaff	30 Mr Matthew Walker
31 Mrs Esther Watson	32 Mr John Shanly Watson	33 Mr Colin Wright
34 Mr R Irvine Wright	35 Reverend James Munton (Associate)	36 Reverend Robert Jones (Associate)

Independent Examiner:	Christopher Wilson BA (Hons) FCCA 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.

Approved by the Trustees and signed on their behalf.

Signed: _____
Session Clerk

Date: 27 March 2026

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 Account (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: Christopher Wilson BA (Hons) FCCA

Signed: _____

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

Date 30 March 2026

Statement of Financial Activities for Airdrie Cairnlea Parish Church of Scotland

Year ended 31st December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	2	122,604	38,480	-	161,084	129,545	39,485	-	169,030
Charitable activities	3	50,743	5,837	-	56,580	43,935	5,616	-	49,551
Investments	4	4,215	-	212	4,427	1,180	-	40	1,220
Other	5	-	-	-	-	-	-	-	-
Total Income		177,562	44,317	212	222,091	174,660	45,101	40	219,801
Expenditure on :									
Raising funds	6	258	-	-	258	352	-	-	352
Charitable activities	6	175,460	29,810	-	205,271	199,385	13,382	-	212,767
Total Expenditure		175,719	29,810	-	205,529	199,737	13,382	-	213,119
Net income/(expenditure) before gains and losses on investments		1,843	14,507	212	16,562	- 25,077	31,719	40	6,682
Net gains/(losses) on investments		1,517	-	-	1,517	1,669	-	-	1,669
Net income/(expenditure)		3,360	14,507	212	18,079	- 23,408	31,719	40	8,351
Transfers between funds		-	-	-	-	- 5,398.00	5,398	-	-
Net movement in funds		**3,360**	**14,507**	**212**	**18,079**	**(28,806)**	**37,117**	**40**	**8,351**
Total funds brought forward		**76,249**	**133,053**	**4,177**	**213,479**	**105,055**	**95,936**	**4,137**	**205,128**
Total funds carried forward		**79,609**	**147,560**	**4,389**	**231,558**	**76,249**	**133,053**	**4,177**	**213,479**

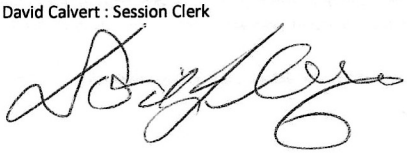
Balance Sheet of Airdrie Cairnlea Parish Church of Scotland at 31st December 2025

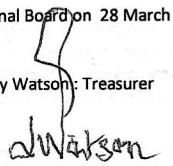
	Note		2025		2024
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	9		-		-
Investments	10		20,874		19,357
			20,874		19,357
Current Assets					
Debtors	11	8,177		19,400	
Church of Scotland Investors Trust Deposits	17	93,789		90,180	
Bank of Scotland Current Account	17	76,505		76,041	
Saturday Morning Group Fund Bank Account	17	11,969		23,325	
Building Fund Bank Account	17	37,023		12,651	
Cash	17	2,690		1,894	
		230,152		223,490	
Creditors					
Falling due within one year	12	19,469		29,368	
Net Current Assets			210,684		194,122
Net Assets			**231,558**		**213,479**
Represented by:-					
Unrestricted Funds	15				
General Fund		74,155		70,795	
Fabric Fund		5,454	**79,609**	5,454	**76,249**
Restricted Funds	15		**147,560**		**133,053**
Endowment Funds	15		**4,389**		**4,177**
Total Funds			**231,558**		**213,479**

The accounts were approved by the Kirk Session and Congregational Board on 28 March 2026 and are signed for and on their behalf as follows:-

David Calvert : Session Clerk

Shanly Watson : Treasurer





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) (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). 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.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

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

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. 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

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure recognition

Expenditure is recognised on an accrual 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.

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £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 estimated useful lives:

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. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

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 Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
2. Donations and legacies								
WFO offerings (non Gift Aid)	21,842	-	-	21,842	24,081	-	-	24,081
Ordinary offerings (open plate)	4,909	-	-	4,909	5,138	-	-	5,138
Gift Aid offerings	58,393	-	-	58,393	62,006	-	-	62,006
Tax recovered on Gift Aid offerings	17,008	-	-	17,008	15,607	-	-	15,607
Legacies	3,000	-	-	3,000	8,020	-	-	8,020
Other donations	5,239	-	-	5,239	97	-	-	97
Contribution to Building Supervisor		7,595	-	7,595	-	7,989	-	7,989
Gift Aid recovered on Building Supervisor Contribution		1,898			-	1,997		1,997
Flower Fund donations and collections	-	1,635	-	1,635	-	1,870	-	1,870
Building Fund donations and collections (Non Gift Aid)	-	3,449	-	3,449	-	7,797	-	7,797
Building Fund Gift Aid Donations	-	17,460	-	17,460	-	11,225	-	11,225
Building Fund Tax recovered on Gift Aid Donations	-	4,443	-	4,443	-	3,607	-	3,607
Building fund legacies	-	-	-	-	-	5,000	-	5,000
Building Proceeds by General Trustees of the Church of	180	-	-	180	-	-	-	-
Youth Group (Previously Outreach) - Donations and	1,301	-	-	1,301	1,728	-	-	1,728
Listed Places of Worship Grants	-	-	-	-	-	-	-	-
Summer Fayre	1,843	-	-	1,843	1,900	-	-	1,900
Easy Fundraising	45	-	-	45	82	-	-	82
Organ Fund - Grant from Presbytery		2,000	-	2,000	-	-	-	-
Insurance Claim	8,844	-	-	8,844	10,886	-	-	10,886
	122,604	38,480	-	159,186	129,545	39,485	-	169,030
3. Income from charitable activities								
Use of premises	21,845	-	-	21,845	15,456	-	-	15,456
Mast Rental income	22,926	-	-	22,926	21,520	-	-	21,520
Weddings and funerals	3,018	-	-	3,018	2,090	-	-	2,090
Fund raising events (General Fund)	-	-	-	-	-	-	-	-
Fund raising events (Nearly New Group Fund)	-	5,837	-	5,837	-	5,616	-	5,616
Tea bar	1,621	-	-	1,621	1,667	-	-	1,667
Recharge of costs to Calderbank Parish Church	1,333	-	-	1,333	3,202	-	-	3,202
	50,743	5,837	-	56,580	43,935	5,616	-	49,551
4. Investment income								
Deposit interest	4,215	-	212	4,427	820	-	40	860
C of S Inv	-	-	-	-	360	-	-	360
	4,215	-	212	4,427	1,180	-	40	1,220
5. Other Income								
Cleaning & Sanitising Grant	-	-	-	-	-	-	-	-
Job Rentention Scheme Government grant	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
6. Analysis of expenditure						
Raising funds						
Offering envelopes	258		258	352		352
	258	-	258	352	-	352
Charitable activities						
Giving to Grow allocation	73,074	-	73,074	79,744	-	79,744
Presbytery dues	2,384	-	2,384	2,638	-	2,638
Minister's/Interim moderator's travelling exp	494	-	494	1,084	-	1,084
Minister's other expenses	201	-	201	37	-	37
Pulpit supply	250	-	250	225	-	225
Other salaries and wages (Note 6)	10,002	9,493	19,495	11,047	9,986	21,033
Treasurers expenses	42		42	44		44
Fabric repairs & maintenance	27,799	14,900	42,699	57,448	-	57,448
Organ Maintenance	1,973	2,000	3,973			
Manse council tax	4,196	-	4,196	3,147	-	3,147
Manse insurance	945	-	945	956	-	956
Heating & lighting	29,858	-	29,858	24,420	-	24,420
Insurance	7,324	-	7,324	6,468	-	6,468
Water charges	3,383	-	3,383	3,212	-	3,212
Youth Group (Previously Outreach)	1,271	-	1,271	1,259	-	1,259
Communications group	4,552	-	4,552	2,994	-	2,994
Other expenses	3,889	-	3,889	1,509	-	1,509
Tea bar	1,687	-	1,687	1,124	-	1,124
Independent examiner's fee	2,136	-	2,136	2,029	-	2,029
Auditor's fee	-	-	-	-	-	-
Benevolent Fund gifts	-	40	40	-	45	45
Flower Fund expenses	-	1,725	1,725	-	1,580	1,580
Grant Application	-	-	-	-	-	-
Nearly New Group Fund expenses	-	1,587	1,587	-	1,771	1,771
Depreciaton of fixed assets	-	-	-	-	-	-
	175,460	29,810	205,271	199,385	13,382	212,767
Total	**175,719**	**29,810**	**205,529**	**199,737**	**13,382**	**213,119**

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 Scotland.

7. Staff costs and numbers

	2025 £	2024 £
Salaries and wages	10,002	11,047
Social security costs	-	-
Total	10,002	11,047

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

	2025 Number	2024 Number
Organist	1	1
Cleaner	1	1
Building Supervisor	1	1
	3	3

No employee received employee benefits of more than £60,000 (2024 : 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 £32,433 (2024 : £31,642) and the maximum stipend (in the fifth and subsequent years) was £39,856 (2024 : £38,884).

Notes forming part of the Financial Statements of Airdrie Cairnlea Parish Church of Scotland for the year ended 31st December 2025

8. Trustee remuneration and related party transactions

Marjory MacDonald, who is a member of the Kirk Session, received £3,680 (2024 : £4,497) for providing her services as Organist during the year.
Rev. Dr Peter Donald received expenses of £439 (2024 : £1,121) in his role as Minister during the year.
During the year the Manse council tax payment was £4,195 (2024: £3,147)
No expenses were waived by trustees during the year (2024: £ nil)
During the year a total of £40,624 (2024 : £37,669) was donated to the congregation by the trustees.
During the year a trustee and associate member of the congregation donated £9,493 (2024: £9,985) to cover the wages of the building supervisor

9. Tangible fixed assets

	Multi-Media System & AV Equipment £
Cost	
As at 1 January 2025	11,000
Additions	-
Disposals	-
As at 31 December 2025	11,000
Accumulated Depreciation	
As at 1 January 2025	11,000
Charge for year	-
Eliminated on Disposals	-
As at 31 December 2025	11,000
Net Book Value	
As at 31 December 2025	-
As at 1 January 2025	-

10. Investments

	2025 £	2024 £
Market value at beginning of year	19,357	17,688
Additions	-	-
Disposals	1,517	1,669
Unrealised gain/(loss) on investments	20,874	19,357
Market value at end of year	10,339	10,339
Investments at cost		

The following investment is held:-	£	£
Church of Scotland Investors Trust Growth Fund 3,034 units	20,874	19,357

11. Debtors	2025 £	2024 £
Gift Aid tax recovery due	5,175	11,892
Heating & Lighting	3,001	2,883
Insurance Claim for Tower Works	-	4,624
	8,177	19,400

12. Creditors	2025 £	2024 £
Accrued charges		
Benson Wood & Co (Independent Examiner's Fee)	2,131	2,028
Water Charges	310	265
Heating & Lighting	4,000	5,574
Council Tax	385	-
Special Collection	296	2,225
Building Fabric Repairs	60	-
Deferred income - wage donation in advance	2,557	6,412
Deferred income - gift aid income on contribution not utilised	-	2,750
	9,739	19,254
Other creditors		
O2 mast rental deferred income	9,652	9,652
Minister's travelling expenses	78	68
Ministers telephone	-	394
	9,730	10,114
Loans		
Loans from members	-	-
Total Creditors	19,469	29,368

13. Analysis of net assets among funds

	Unrestricted £	Restricted £	Endowment £	Total £
Fixed Assets	-	-	-	-
Investments	20,874	-	-	20,874
Current Assets	78,204	147,560	4,389	230,153
Current Liabilities	(19,469)	-	-	(19,469)
Net Assets at 31st December 2025	79,609	147,560	4,389	231,558
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	76,250	133,053	4,177	213,479

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 2025 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2025 £
Endowment Funds					
Mrs Agnes Brown's Bequest	448	19	-	-	467
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	1,184	58	-	-	1,242
Thomas Mitchell's Bequest	1,362	135	-	-	1,497
Janet Loughridge Legacy	549	-	-	-	549
	4,177	212	-	-	4,389
Restricted Funds					
Multi-Media System Fund	750	-	-	-	750
Benevolent Fund	2,370	-	40	-	2,330
Flower Fund	990	1,635	1,725	-	900
Manse Refurbishment Fund	19	-	-	-	19
Sunday School Fund	219	-	-	-	219
Nearly New Group Fund	24,157	5,837	16,552	-	13,442
Youth Fellowship Fund	2,082	-	-	-	2,082
Building Fund	91,006	31,287	-		122,293
Trust Fund	2,298	-	-	-	2,298
Building Supervisor Fund	9,162	3,558	9,493	-	3,227
Organ Maintenance Grant	-	2,000	2,000		-
	133,053	44,317	29,810	-	147,560
Unrestricted Funds					
General Fund	70,795	177,562	174,202	-	74,155
Fabric Fund	5,454	-	-	-	5,454
	76,249	177,562	174,202	-	79,609
Total Funds	**213,479**	**222,091**	**204,012**	**-**	**231,558**

Fund Transfers

A transfer of £5,398 from the general fund to the building supervisor fund was made in the year 2024 to reflect the balance that should have been held separately prior. There was no transfer in 2025.

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

15. Movements in funds (continued)

	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	70,795
Fabric Fund	5,454	-	-	-	5,454
	105,055	174,660	198,068	- 5,398	76,249
Total Funds	**205,128**	**219,801**	**211,450**	**-**	**213,479**

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 purposed 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 2025 was as follows:-

Capital	**£**
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 Trus	700
Thomas Mitchell's Bequest	500
Janet Loughridge Legacy	500
	2,231

15. Movements in funds (continued)

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

Revenue	2025 £	2024 £
Mrs Agnes Brown's Bequest	366	347
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	539	481
Thomas Mitchell's Bequest	995	860
Janet Loughridge Legacy	49	49
	2,152	1,940

16. Collections for third parties

	2025 £	2024 £
Retiring offering - Christian Aid	344	1,209
Retiring offering - Comfort International	-	36
Retiring Offering - St. Andrews Hospice	237	-
Remembrance Day Appeal - Poppy Scotland	296	359
Retiring Offering - Monklands Woman's Aid	374	-
Retiring Offering - Earthquake Appeal - Sightsavers	196	-
Retiring Offering - Compassion UK	243	-
Retiring Offering - The Good Pot of Benin	-	232
Retiring Offering - Through the Roof	-	169
Retiring Offering - Maggies Centre	-	327
	1,690	2,332

17. Notes on Balance Sheet

	2025 £	2024 £
Saturday Morning Group Fund Bank Account:-		
Saturday Morning Group Fund Clydesdale Bank Current Account	11,969	23,325
	11,969	**23,325**
Building Fund Bank Accounts:-		
Building Fund Clydesdale Bank Account	37,023	12,651
	37,023	**12,651**

17. Notes on Balance Sheet (continued)

Church of Scotland Investors Trust Deposits:-

	2025	2024
Unrestricted Funds	£	£
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
	6,475	6,475
For Sunday School:-		
A. Mackie	100	100
Mrs M. McNeil	100	100
	200	200
For Benevolence:-		
J W Howieson	250	250
Total of Fabric Fund Deposits	7,183	7,183
General Fund	706	676
	7,889	7,859
Restricted Funds		
Benevolent Fund	400	400
Manse Refurbishment Fund	22	21
Building Fund	83,877	80,299
	84,300	80,720
Endowment Funds		
Mrs Agnes Brown's Bequest	100	100
Augmentation of Minister's Stipend	700	300
Andrew T. Little & Mrs Jeannie A. Little's Trust	500	700
Thomas Mitchell's Bequest	300	500
	1,600	1,600
Total of Church of Scotland Investors Trust Deposits	**93,789**	**90,179**

17. Notes on Balance Sheet (continued)

Cash:-

	2025	2024
Unrestricted Funds	£	£
Fabric Fund	320	75
Restricted Funds		
Flower Fund	900	990
Nearly New Group Fund	1,470	829
Total of Cash	**2,690**	**1,894**

Analysis of funds in Bank of Scotland Current Account

Unrestricted Funds		
Fabric Fund	5,454	5,454
General Fund	60,490	60,018
	65,944	65,472
Restricted Funds		
Building Fund	-	-
Multi-Media System Fund	750	750
Benevolent Fund	1,975	1,970
Flower Fund	900	990
Sunday School Fund	219	219
Youth Fellowship Fund	2,082	2,082
Trust Fund	2,298	2,298
	8,224	8,309
Endowment Funds		
Mrs Agnes Brown's Bequest	366	347
Miss Jeanie Neilson's Bequest	92	92
Mrs Rodger's Bequest	242	242
Andrew T. Little and Mrs Jeannie A. Little's Trust	539	481
Thomas Mitchell's Bequest	549	549
Janet Loughridge Legacy	549	549
	2,337	2,260
Total of Funds	**76,505**	**76,041**