Airdrie New Monkland Parish

Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

year ended 31 December 2025

Congregation No: 171070

Charity No: SC 011674

Reference and Administrative Information

Charity Name: Airdrie New Monkland Parish Church of Scotland
Charity Registration Number: SC011674
Congregation Reference No: 171070

Contact Address:
Drumbowie Farm
Brackenhirst Road
Glenmavis
Airdrie

Interim Moderator
Rev Ecielo Selemani

Principal Office-bearers

Locum	Lorraine Gilroy
Session Clerk	Helene Marshall
Church Treasurer	Sheena Main

Independent Examiner
Janet Lawrie
40 Cailhead Drive
Cumbernauld
G68 9FA

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

RBS
80 Main Street
Coatbridge
ML5 3DZ

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document
The Church is administered in accordance with the terms of the Quoad Omnia Constitution.

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 inducted by Presbytery.

Organisational Structure
The Kirk Session is responsible for all matters within the church

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. New Monkland Parish Church holds one service on Sunday mornings at 10 am. There is a Sunday FM (children), Boys Brigade and Guides. The Guild meets fortnightly and an outreach cafe takes place weekly on Wednesdays in the Church Hall, as does the Warm Space. The local toddler group meets twice per week and the AA meets weekly in the Church Hall. The Songsters meet weekly in the Church.

Financial Review

The principal source of income remains regular giving and associated tax recovered under Gift Aid.
The total offerings figure of £46257 excluding tax recovered has fallen by £233 with £46490 in 2024.
Gift Aid Tax has not yet been recovered from HMRC.
Fund raising raised £475.
Income from the Outreach Café was £5 705. Thank you to everyone involved with these events and the Cafe it is a tremendous achievement and commitment in this economic climate.
The Heras Fencing remains in position at the church hall to protect the public from the unsafe wall at the dwelling house to the east of the hall. The situation there remains unchanged.
Heating and lighting costs for the year were £8 857 compared to £7 814 in 2024. The previous electricity and gas contracts have now ended, unit price for electricity has doubled and the gas is three times more.
Giving to Grow Allocation for 2025 £38 418 has been paid in full by standing order.
The allocation for 2026 has increased to £41 970
Presbytery dues for 2026 are £1379 compared to £1121 in 2025.
Overall, total fund balances decreased by £9 253.65 to £153 765.21.
RBS continue to operate as our principal bankers.
Our current account with the Bank of Scotland has been closed.
Going forward into the cluster group we are thankful for all the work done and to be done as we move forward into this new era. We are grateful to have the services of Lorraine Gilroy as locum for both churches.
Finally, I would like to thank Janet Lawrie who has agreed once again to carry out the role of independent examination of these accounts. Her willingness to carry out this essential role is greatly appreciated.

Reserves Policy

At the year-end the total of unrestricted designated cash funds was £148 413. Due to the age of the church building it is difficult to assess the level of reserves which require to be held. In common with most other churches, our reserves are dictated by the level of expenditure in any given year against income from freewill offerings and fundraising.
The General Fund balance of £133 688 is consistent with the Trustees stated policy that the General Fund balance should be sufficient to reasonably allow for any unforeseen expenditure.
The Fabric Fund sits at £7,960.
We are not aware of any major repairs likely to be required to the Organ in the coming year, and consequently no provision has been made.
The Social Fund sits at £1,666.
The Benevolent Fund now sits at £2,957.
Missionary Fund is £627.
The Guild have their own funds to enable them to fulfil their responsibilities.
The Church also holds £5,351of restricted funds to be used for the maintenance of specific graves.

Statement of Trustees Responsibilities

The members of the Kirk Session 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 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,

Helene A Marshall

H. Marshall, Session Clerk

Date 30/3/26

Church of Scotland

SC 0111674

Independent Examiner's Report to the Trustees of New Monkland Parish Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5-10 herewith

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.

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)(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. 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 2006 Accounts Regulations 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

Janet Lawrie

Janet Lawrie
40 Cailhead Drive
Cumbernauld
G68 9FA

Date 31.3.26

Church of Scotland
Receipts and Payments Account
year ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £	
Receipts							
Donations and Fundraising	3	63,461.27	-	-	63,461.27	80,204.09	A
Other Income	4	1,322.91		-	1,322.91	1,880.01	B
Total Receipts		64,784.18	-	-	64,784.18	82,084.10	
Payments							
Costs of generating funds	5	430.35	-	-	430.35	268.20	
Charitable activities	6	73,557.48	-	-	73,557.48	78,614.96	C
Governance costs	7	50.00	-	-	50.00	50.00	D
			-	-	-	-	
Total Payments		74,037.83	-	-	74,037.83	78,933.16	
Shortfall of Receipts over Payments for the year before transfers		(9,253.65)	-	-	(9,253.65)	3,150.94	
Shortfall of Receipts over Payments for the year		(9,253.65)	-	-	(9,253.65)	3,150.94	

Church of Scotland
Statement of Balances
At 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank & deposit balances brought forward at 01/01/25	8	157,667.43	5,351.43		163,018.86	159,867.92
Movement in year:						
Shortfall of Receipts over Payments for the year		(9,253.65)	-	-	(9,253.65)	3,150.94
Bank & deposit balances carried forward at 31/12/25		148,413.78	5,351.43	-	153,765.21	163,018.86

The accounts were approved by the Kirk Session on
For and on behalf of the Kirk Session

Hélène A Marshall

Session Clerk

Sheena Main

Treasurer

Date 30.3.26

<u>Church of Scotland</u>
<u>Notes to the Accounts</u>

1. Trustee Remuneration and Related Party Transactions

No trustee received any remuneration or reimbursement of expenses during the year.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
Designated Fabric Fund	7,960.00	-	-		7,960.00
Designated Benevolent Fund	2,957.29	-	-	-	2,957.29
Designated Organ Repair Fund	-	-	-	-	-
Designated Social Fund	1,666.60	-	-	-	1,666.60
General Fund	142,833.90	62,162.75	71,308.51	-	133,688.14
Youth Fund	99.07	100.00	-		0.93
The Guild	1,277.18	2,190.43	2,129.32	-	1,338.29
Sunday School	417.38	-	-	-	417.38
Bible Class	258.11	-	-		258.11
Missionary Fund	896.15	331.00	600.00	-	627.15
	(500)		-	-	(500)
	-	-	-	-	-
	157,667.43	64,784.18	74,037.83	-	148,413.78
Restricted funds					
Trust Fund	5,351.43	-	-	-	5,351.43
	5,351.43	-	-	-	5,351.43
Endowment funds					
There are no Endowment Funds					
Total funds	163,018.86	64,784.18	74,037.83	-	153,765.21

<u>Purposes of Designated Funds</u>

Fabric Fund: The Trustees have set aside funds for the maintenance of church property
Benevolent Fund: The Trustees have set aside funds to be utilised at the minister's sole discretion.
Organ Repair Fund: The Trustees have set aside funds for planned maintenance of the church organ.
Youth Fund: Distribution of funds to BB, Guides, Bible Class and Sunday School to help with purchase of equipment, events etc.
The Guild: Funds raised and administered by the Guild locally.
Sunday School: Income from collections & fundraising used for purchase of materials and prizes and taking part in appropriate events
Bible Class: Income from collections & fundraising used for purchase of materials and taking part in appropriate events
Missionary Fund: Funds raised for Missionary Partner
Social Fund: Self funding of church social events

<u>Purposes of Restricted Funds</u>

Trust Fund: Set up many years ago, the income from which was intended to be used for maintenance of specific graves. Fell into disuse when income became insufficient to fulfil obligation.

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations						
Freewill Offerings	1	42,087.68			42,087.68	41,954.16
Tax Recovered on Gift Aid Donations	2	-			-	15,189.12
Ordinary Offerings (Open Plate)	3	4,169.85			4,169.85	4,506.67
Other Donations/Fundraising	4	3,376.52			3,376.52	4,584.47
Youth Fund	5	100.00			100.00	-
Weekly Café	6	5,705.55			5,705.55	6,039.18
Flower Festival	7	-			-	
	8				-	-
Life & Work	9	294.00			294.00	420.00
Income from Funerals, weddings etc	10	1,500.00			1,500.00	800.00
Flower Fund		-			-	
Bank & Deposit interest	11	3,230.40			3,230.40	3,457.07
Investment income		-			-	-
Guild Donations, collections, Subscriptions	12	2,190.43			2,190.43	2,346.92
Missionary Partner Donations	13	331.00			331.00	906.50
Sunday School Collections	14	-			-	
Bible Class Collections/Donations		-			-	-
Ceildh	15	475.84			475.84	
		63,461.27			63,461.27	80,204.09
4. Other Income						
Contributions for use of premises	15	1,322.91			1,322.91	1,880.01
Presentation		-			-	-
Grant		-			-	
Bequests		-			-	-
		1,322.91			1,322.91	1,880.01

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Analysis of Payments						
Costs of generating funds						
5 Offering envelopes and books	16	430.35			430.35	268.20
		430.35			430.35	268.20
6 Charitable activities						
Ministries & Mission allocation	17	36,976.00			36,976.00	31,632.00
Locum	18	1,203.38			1,203.38	14,186.52
Presbytery dues	19	1,121.00			1,121.00	1,282.00
Minister's travel expenses	20	-			-	-
Pulpit supply		150.00			150.00	-
Youth Worker	21	-			-	200.00
Organists Fees	22	4,555.96			4,555.96	4,536.96
Organ Repairs & maintenance		-			-	-
Building repairs & maintenance	23	7,607.66			7,607.66	7,647.58
Bank Charges		13.25			13.25	
Council Tax	24	-			-	-
Heat and light	25	8,857.13			8,857.13	7,814.67
Insurance	26	4,408.40			4,408.40	3,694.70
Cleaning & Laundry	27	863.52			863.52	1,161.06
Telephone, Postage, Computer Costs	28	602.65			602.65	599.24
Music Expenses	29	443.69			443.69	430.37
Sunday School Materials/events	30	-			-	
Guild Payments	31	2,129.32			2,129.32	2,222.99
Bible Class Materials/events		-			-	-
Manse Elect& Gas		944.69			944.69	1,080.53
Books, Publications & Prizes	32	-			-	
Outreach Expenses	33	262.84			262.84	312.39
Presentations		40.00			40.00	180.00
Moderators Challenge		-			-	258.00
Donations to Congregational organisations		-			-	-
Guild Donations		-			-	-
Missionary Partner Donations		600.00			600.00	955.95
Publicity and Advertising		-			-	-
Life & Work	34	-			-	420.00
Professional Fees					-	-
	35				-	-
Miscellaneous	36	2,777.99			2,777.99	-
		73,557.48			73,557.48	78,614.96
7 Governance costs						
Independent examiner's fees	45	50.00			50.00	50.00
		50.00			50.00	50.00
8 Bank Balances						
COS Deposit Fund	37	58,293.50			58,293.50	55,813.60
RBS Short Term Deposit Account	38	40,221.03			40,221.03	39,802.61
BOS Current Account	39	41,009.43			41,009.43	60,786.56
RBS Current Account	40	6,504.84	5,351.43		11,856.27	4,623.22
Guild Account	41	1,338.29			1,338.29	1,277.18
Sunday School	42	417.38			417.38	417.38
Missionary Partner	43	371.20			371.20	40.20
Bible Class	44	258.11			258.11	258.11
					-	-
		148,413.78	5,351.43	-	153,765.21	163,018.86

9 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 the National Stipend Scale, which is related to years of service. For the year under review the minimum stipend was £32 433 and the maximum stipend (in the fifth and subsequent years) £39 856

	2025	2024
	£	£
10 Collections for Third Parties		
Moderators Challenge	694.05	-
	694.05	-

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	4,218	4,218
Market Value of Balances at 31 December	6,471	6,173
REVENUE ACCOUNT		
Credit Balance at 31 December	9,439	9,142