AIRDRIE HIGH PARISH CHURCH OF SCOTLAND

FINANCIAL STATEMENT OF ACCOUNTS

2025

GENERAL FUND BUDGET

2026

Congregation Number: 171068

Charity Number SC 024357

Airdrie High Parish Church

I am delighted to report a surplus in 2025 of £4,357. This compares very well with our large deficit of £22 310.85 in 2024 and represents the High's first surplus since the small one (of less than £500) in 2020. However, 2025's surplus should be treated with caution. We achieved this thanks to a few very generous donations from members, totalling over £35 000. These kind donations were intended to help pay for essential electrical work so our Church building would reopen; sadly, we have not been given permission by Presbytery to do this work. Without these large donations, I would instead be reporting a yearly loss of more than £30 000. No appeal was made for a Thank Offering in 2025, owing to the uncertainty within the Presbytery Plan.

Excluding these large one-off donations, giving (Open Plate, FWO envelopes, standing orders and bonds) in 2025 was 7.6% down on our 2024 figure. I feel this is a creditable showing for 2025, an annus horribilis for our Church. We are very grateful for all giving by members; regular giving by standing order or in envelopes is the High Church's bread and butter. I would ask that, if you pay Income Tax, you would join our Gift Aid Scheme. The Church can claim tax back on any Gift Aid donation you make, increasing your donation by 25%. Please telephone me if you wish to pursue this, or indeed have any other questions about giving or about our accounts.

Our assessed level of contribution to the national Church of Scotland under Giving to Grow (formerly called Ministry and Mission) in 2025 was £32 112, which we paid in full. In addition, we paid our Presbytery dues, which were £937. As always, we have donated to good causes and to those in need. We gave £100 to the Brain Tumour charity (raised through our Church Christmas card donations at the end of 2024) and £100 each to Poppyscotland and Erskine Hospital at Remembrance. Through the efforts of our Christian Aid representatives Anne Rhodes and Izzy McNeil, the excellent total of £423.20 was given to Christian Aid: this was raised by High and Caldercruix members. As at 31 December 2025, we had almost £68 500 in the bank across four accounts; some of these funds have restricted uses.

I would like to thank everyone who helps with the Airdrie High Church finances, not least members and visitors who support our congregation by giving. Wullie Menzies, Moyra Wilton and Jenny Cook not only served as a brilliant Finance Team until May 2025, but since stepping down, they have helped me enormously. In particular I benefit greatly from Wullie's help to prepare monthly accounts for the Board. I would like to thank also Gordon Black and Clark Adams, for helping count our weekly income and for depositing money in the bank. This giving and service is immense, is characterised in so many ways by great generosity and is very much appreciated.

David Kennedy

Treasurer

Reference and Administrative Information

Charity Name:	**Airdrie High Parish Church**
Charity Registration Number:	**SC 024357**
Congregation Reference Number:	**171068**
Contact Address:	**David Kennedy** **9 Colwyn Court** **Aitken Street** **Airdrie** **ML6 6LS**
Trustees:	**The Kirk Session and the Congregational Board**

Members of the Kirk Session:
Miss R. Aitken, Mr. G. Black, Mr. C. Boyd, Mrs. S. Carson, Mrs. J. Cook, Mr. R. Cook, Mr. D. Craig, Mrs. A. Dempsey, Mr. J. Dempsey, Mrs. M. Denholm, Mr. W. Denholm, Mrs. E. Dick, Mr. S. Johnstone, Mr. D. Kennedy, Miss J. McCracken, Mrs. P. Menzies, Mr. A. Paul, Mrs. V. Peacock, Mrs. A. Scott, Mr. A. Thomson, Mrs. A. Tweedie, Mrs. D. Stirling and Mr. Robin Wood. (23)

Members of the Congregational Board:
Miss. E. Hunter, Mr. G. Lambie and Mrs. Rachel Wood. (3)

Church Treasurer:	**Mr David Kennedy**
Session Clerk:	**Mr. David Kennedy**
Minister:	**Rev. Dr. Ian R. W. McDonald.**
Independent Examiner:	**BML Accountancy Services (Airdrie)**
Bankers:	**RBS, 80 Main Street, Coatbridge, ML5 3DZ**

Trustees Annual Report
Year ended 31st December 2025

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

2025 has been an annus horribilis for Airdrie High Parish Church (hereafter referred to as the High Church). However, Church worship, ministry, mission and activities have continued throughout 2025 and our beloved Church remains a source of support and comfort in very difficult times.

Currently, the Presbytery Mission Plan envisages that, at some point in summer or autumn 2026, the High 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. Hopefully the best features of the High Church will continue in worship, giving, mission and service, with many members of the High Church continuing to play a full part in the future of the Church of Scotland in the Airdrie area.

Trustees Annual Report
Year ended 31st December 2025

Sadly, three developments this year regarding the High Church building (sanctuary, halls and manse) have badly affected the congregation and are leading to the fragmentation of the High Church.

First, in March 2025, it was discovered that the High Church's electrical certificate was out of date. The Presbytery of Forth Valley and Clydesdale has oversight and they instructed that the Church building be closed immediately, forbidding its use for worship, meetings and activities.

Second, an electrical contractor reported that the whole Church building required to be rewired at a cost of £60 000. Generous donations from a few members ensured there was enough in the bank to pay this. The High Church applied to Presbytery for permission to proceed with the essential electrical work.

Third, in November 2025, the Planning and Implementation Committee of Presbytery confirmed their decision on the High Church building. They refused permission for the congregation to spend money on essential electrical work, meaning that the building will remain closed and be disposed of by sale after congregational union. Letters were sent to members of the High Church and to those who serve in our organisations. I visited many members to update them and listen to their views; the Minister has also done this. Worship is on Sunday mornings at 11am in the halls of Caldercruix and Longriggend Parish Church. Attendance has halved since the High Church building was closed and morale in the congregation is very low. It is difficult to get volunteers to serve in any capacity.

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 a strong legacy for Airdrie High Parish Church. The decision on our building feels cruel and will make this very difficult.

As the Church building has been closed since March 2025, no Church social events were held in 2025.

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 and CrossReach.

Trustees Annual Report
Year ended 31st December 2025

Finance

The High Church Finance Team (Treasurer, Assistant Treasurer and Freewill Offering Treasurer) has worked diligently for years. All stepped down in May 2025. Since then, I have combined the roles of Session Clerk and Treasurer. This is an unsustainable workload, but an appeal for a new Finance Team generated no volunteers. I have continued the work of the previous Treasurer in encouraging members to give regularly to Airdrie High. Since March 2025, this has proved difficult, even more so since

November 2025. And yet weekly and monthly giving in 2025 is only 7.6% lower than in 2024. In addition, a few very large donations were received, two being legacies brought forward. For the first time since 2020, the High Church had a surplus in 2025 of more than £4 000.

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 the Minister, Session Clerk and District Elders. Our worship services are no longer livestreamed nor posted online on our Facebook group page as a recording. The congregation we are worshipping with has not yet consented to audio-visual recording taking place.

Appreciation and hopes for the future

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 mission-focused as possible in the difficult circumstances the High Church faces.

Airdrie High Parish Church needs clear planning for the immediate future and also to play as full a part as we can (after congregational union) in Airdrie: Monklands Trinity Parish Church. The congregation will need to become accustomed to worshipping, giving, serving and doing mission without having a building of our own. 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.

Trustees Annual Report
Year ended 31st December 2025

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 almost £1 700 (or 7.6%).

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 £64 100, with an additional £900 designated as a Fabric fund.

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,

David Kennedy

David Kennedy, Session Clerk and Treasurer
Airdrie High Parish Church

29 January 2026

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 2025**, 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.

Name: Robert Fry
.....

Address: 31 FLOWERHILL ST AIRDRIE
.....

Date: 12/10/2026
.....

Airdrie High Parish Church
Receipts and Payments Account
Year ended 31st December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Receipts	£	£	£	£	£
Donations	70,822			70,822	42,939
Fund Raising Event	1,442			1,442	8,435
Bank & Deposit Interest	732			732	495
Investment Income			7	7	1,227
Hall Lets	100			100	390
Total Receipts	73,096	0	7	73,103	53,486
Payments					
Cost of Generating Funds					
Charitable Activities	67,886			67,886	74,203
Governance Costs					
Other Payments					
Total Payments	67,886			67,886	74,203
Excess of Receipts over Payments for the Year	5,210		7	5,217	-20,717

Airdrie High Parish Church

Statement of Balances

Year ended 31st December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Bank & Cash Balances					
Bank Balances Brought Forward	62,458	0	635	63,093	
	62,458	**0**	**635**	**63,093**	
Movement in Year:					
Excess of Receipts over Payments for the year	5209		7	5,216	
	67,667	**0**	**642**	**68,309**	
Investments	-	-	-	-	-
Assets (Gift Aid Tax o/s)	-	-	-	-	-
Liabilities					
(Unbilled heat and light)	0	0	0	0	-

The Market value of Investments at 31/12/25 was **0**

The accounts were approved by the Kirk Session / Congregational Board on

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

David Kennedy ..... **Session Clerk**

David Kennedy ..... **Treasurer**

Clerk to the Board

1 **Trustee Remuneration and Related Party Transactions.**

During the year **2025**, the **Minister** received **£720** for travelling expenses, **£192** for telephone costs, and **£3,199** for Council Tax.
No other trustees were in receipt of remuneration or expenses.

2 **Movement in Funds**

	at 1st January 2025	Incoming Resources 2025	Outgoing Resources 2025	at 31st December 2025
	£	£	£	£
Endowment Funds				
Ferguson Bequest	635	7	0	642
	635	**7**	**0**	**642**
Restricted Funds				
Flower Fund	0	-	-	0
Organ Fund	0	-	-	0
Adjustment	-	-	-	-
	0	-	-	**0**
Unrestricted Funds				
Fabric Fund	864	10		874
General Fund	56,550	73,049	67,886	61,713
Benevolent Fund	5,044	36	0	5,080
Organisations				0
Transfers		51,584	51,584	0
Adjustment				0
	62,458	**124,679**	**119,470**	**67,667**
Adjustment Opening				
Total Funds	**63,093**	**0** **124,686**	**119,470**	**68,309**

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	16,527
Tax reclaimed on Gift Aid	7,776
Open Plate	145
Free Will Offering	3,087
Donations	43,156
Organisations	0
Sundry	131
Total	**70,822**

		2025	2024
		£	£
4	**Analysis of Payments**		
	Cost of generating funds.		
	Charitable activities	2567	
	Ministries & Mission Allocation	32,112	36,345
	Presbytery Dues	937	1113
	Ministers expenses	960	1,200
	Pulpit Supply		
	Other Staffing Costs	480	4,034
	Fabric repairs & maintenance	15,357	8,791
	Council Tax	3,199	2,929
	Other Building Costs	6,943	10,708
	Church Office Expenses (Tel, Postage, Stationery and insurance)	1,497	3,881
	Organ & Music	2,886	5,202
	Other Expenses	949	
		67,887	**74,203**
	Governance Costs		
	Independent examiner's fees		

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 **£32,433** and the maximum stipend in 5th and subsequent years of service - **£39,856**

AIRDRIE HIGH CHURCH **2025**

CASH AT BEGINNING OF PERIOD

Receipts

INCOME:

OPEN PLATE	3087.49	Donations
FWO	145.00	Donations
GIFT AID	16527.16	Donations
TAX REBATE	7776.08	Donations
DONATIONS	43155.95	Donations
THANK OFFERING	142.00	
NEWS/ MAGAZINES	161.00	
WEDDINGS/ FUNERALS	550.00	
SUNDRIES	130.81	Donations
ORGANISATION DONATIONS	0.00	Donations
CALDERCRUIX	551.95	
TEA BAR	36.30	
BARGAIN CORNER	0.00	
HALL LETS	100.00	Hall Lets
INTEREST & COS INCOME	739.29	Bank Deposit and Investment Income
	73103.03	0.00

EXPENSES:

MINISTER STIP.	32112.00	
MINISTER EXPENSES	960.00	
TELEPHONE. MIN. OTHER	191.88	
PRESBY. FEE	937.00	
OTHER SALARIES	490.00	
GAS	3213.42	
ELECTRICITY	1285.01	
COUNCIL TAX	3199.13	
TELEPHONE. STAT. ETC	1599.66	
INSURANCE	2445.49	
MISCELL	3447.51	
FABRIC REPAIRS	15491.71	
OTHER EXPENSES (C/cruix)	2514.00	
	67886.81	

stripe	108
cleaning	63
donations	300
fees	567
flowera etc	204
mclarens	426
benev	2267
organ	372
chequew/b	-859
	3448

Surplus in year **5216.22**

AIRDRIE HIGH CHURCH OFFICE BEARERS

MINISTER	Rev. Dr. Ian McDonald BSc. B.D, Ph.D. 17 Etive Drive, Airdrie ML6 9QL Tel. 01236 760023
SESSION CLERK	Mr. David Kennedy, 9 Colwyn Court, Aitken Street, Airdrie ML6 6LS Tel. 01236 755333 / 0785 174 0175 Email: daviekennedy1@hotmail.com
TREASURER	Mr. David Kennedy, 9 Colwyn Court, Aitken Street, Airdrie ML6 6LS Tel. 01236 755333 / 0785 174 0175 Email: daviekennedy1@hotmail.com
CLERK TO THE BOARD	Mr. Gordon Black 30 Glenwell Street, Glenmavis ML6 0NH Tel. 01236 748414
FREEWILL OFFERING TREASURER	Mr. David Kennedy, 9 Colwyn Court, Aitken Street, Airdrie ML6 6LS Tel. 01236 755333 / 0785 174 0175 Email: daviekennedy1@hotmail.com
ROLL KEEPER	Mr. Lewis Paul 7 Craigsmill Wynd, Caldercruix ML6 8UY Tel. 01236 842253/ 07891033249
ORGANIST	Vacant. Mrs. Irenee Kimmins is serving as Organist for the Airdrie High and Caldercruix and Longriggend congregations on a week by week basis
HALLS CONVENOR	Not required: the halls are closed and will remain so
SAFEGUARDING COORDINATOR	Mr. Derek Craig, 57 Beltonfoot Way, Wishaw ML2 0GA Tel. 07969637301 Email: dcraig8@sky.com
NEWSLETTER EDITOR	Vacant. The Session Clerk is appealing for a new Editor.

CHURCH TELEPHONE NUMBER: 01236 779620 (answering machine)