

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Airdrie Reformed Presyterian Church

McDougall Johnstone Limited  
280a St Vincent Street  
Glasgow  
G2 5RL

Airdrie Reformed Presyterian Church

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for the Year Ended 31 December 2024

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## Airdrie Reformed Presyterian Church

### Report of the Trustees for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Charitable Purpose

To promote the advancement of religion and to bring relief to those in need whether that be from old age, infirmity, disability or other disadvantages.

##### Activities

During the year church services were held weekly and a weekly house visitation programme was carried out to housebound members. Financial and practical help was also given to meet the needs of other charities and also channel support to those in the community who from time to time need support either financially or by deployment of Human Resources. Friday night Kid's and Youth Clubs were held throughout the year. A Drop In Cafe is run during the winter months on Monday nights to provide meals to those in the community struggling with the cost of living crisis.

#### ACHIEVEMENTS AND PERFORMANCE

##### Achievements

As in previous years, much resources were deployed in work among the young people with various activities for those ages three through to young men and women in their twenties.

The importance of mission work plays a vital role in the mission of the church and young people from early teens and upwards are encouraged to participate in missions both at home and overseas.

#### FINANCIAL REVIEW

##### Trustee Remuneration

Salary totalling £29,548 (2023: £27,787) during the year was paid to Trustees.

##### Contributions by Trustees

During the year Trustees contributed £16,955 (2023: £12,627) to unrestricted Church funds.

##### Financial Review

The aim of the charity is not to have large sums of money in reserve but to spend the money wisely in promoting a sound based church ministry within the community. Coupled with this aim is the need to build up reserves for dealing with future maintenance of church buildings.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Session

The Trustees present their annual report and financial statements of the charity for the year ended 31 December, 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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. The Trustees have opted to prepare fully accrued accounts.

The Church is governed by Session made up of elders and the minister. Session is responsible for all organisational aspects of the work of the Church within the congregation, with the congregation being fully autonomous with regards to its finances and property. The congregation is responsible to its Session. The congregation is responsible to its witness of the church in the local community. The Session is responsible for the spiritual oversight of the congregation and for the entire care of the congregation.

##### Presbytery

Oversight of the Session and congregation is exercised by the Presbytery, which consists of the minister and elders of the Church and is responsible for directing the affairs of the Church in relation to its work and witness. The good order and discipline of the Church is governed by the Book of Church Government of the RPCS. The congregation is subject to the control of Presbytery. Presbytery has the responsibility of dealing with matters relating to the confession of faith in the Church, setting out in detail the order and government of the Church, and also dealing with the overall planning and strategy in the realms of finance and mission.

Airdrie Reformed Presyterian Church

Report of the Trustees  
for the Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of Elders

Elders are appointed by the members of the Church in Congregational meeting and are removed by the Session.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC005665

Principal address

5 Woodview Drive

Airdrie

ML6 9HJ

Trustees



Independent Examiner



McDougall Johnstone Limited

280a St Vincent Street

Glasgow

G2 5RL

Approved by order of the board of trustees on 30 September 2025 and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
Airdrie Reformed Presyterian Church

Independent examiner's report to the trustees of Airdrie Reformed Presyterian Church

I report to the charity trustees on my examination of the accounts of Airdrie Reformed Presyterian Church (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

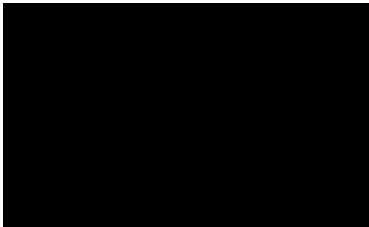
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



McDougall Johnstone Limited  
280a St Vincent Street  
Glasgow  
G2 5RL

30 September 2025

Airdrie Reformed Presyterian Church

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		103,819	94,526
Investment income	2	24,652	25,148
Total		<u>128,471</u>	<u>119,674</u>
EXPENDITURE ON			
Charitable activities		112,875	123,866
Charitable Activities		1,300	1,111
Governance Costs			
Total		<u>114,175</u>	<u>124,977</u>
NET INCOME/(EXPENDITURE)		14,296	(5,303)
RECONCILIATION OF FUNDS			
Total funds brought forward		727,543	732,846
TOTAL FUNDS CARRIED FORWARD		<u>741,839</u>	<u>727,543</u>

The notes form part of these financial statements

Airdrie Reformed Presyterian Church

Balance Sheet

31 December 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	662,640	667,454
Investments	8	443	443
		<hr/>	<hr/>
		663,083	667,897
<b>CURRENT ASSETS</b>			
Debtors	9	19,962	12,067
Cash at bank		72,219	60,719
		<hr/>	<hr/>
		92,181	72,786
<b>CREDITORS</b>			
Amounts falling due within one year	10	(1,300)	(1,140)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		90,881	71,646
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		753,964	739,543
<b>CREDITORS</b>			
Amounts falling due after more than one year	11	(12,125)	(12,000)
		<hr/>	<hr/>
<b>NET ASSETS</b>		741,839	727,543
<b>FUNDS</b>	12		
Unrestricted funds		741,839	727,543
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		741,839	727,543
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2025 and were signed on its behalf by:

Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Fixtures and fittings - 25% on reducing balance
- Motor vehicles - 25% on reducing balance
- Computer equipment - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	24,649	25,148
Interest receivable	3	-
	<hr/>	<hr/>
	24,652	25,148
	<hr/>	<hr/>



Airdrie Reformed Presyterian Church

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

3. AUDITORS' REMUNERATION

2024	2023
£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	
<u>1,300</u>	<u>1,111</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Salary totalling £29,548 (2023: £27,787) during the year was paid to Trustees.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

5. STAFF COSTS

2024	2023
£	£
Wages and salaries	38,542
Other pension costs	2,834
<u>43,673</u>	<u>41,376</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Total Staff	<u>3</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	94,526
Investment income	<u>25,148</u>
Total	<u>119,674</u>
EXPENDITURE ON	
Charitable activities	
Charitable Activities	123,866
Governance Costs	<u>1,111</u>
Total	<u>124,977</u>
NET INCOME/(EXPENDITURE)	(5,303)
RECONCILIATION OF FUNDS	
Total funds brought forward	732,846
TOTAL FUNDS CARRIED FORWARD	<u><u>727,543</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2024 and 31 December 2024	648,200	39,909	1,500	9,547	699,156
<b>DEPRECIATION</b>					
At 1 January 2024	-	21,220	1,229	9,253	31,702
Charge for year	-	4,672	68	74	4,814
At 31 December 2024	-	25,892	1,297	9,327	36,516
<b>NET BOOK VALUE</b>					
At 31 December 2024	648,200	14,017	203	220	662,640
At 31 December 2023	648,200	18,689	271	294	667,454

8. FIXED ASSET INVESTMENTS

	Unlisted investments £
<b>MARKET VALUE</b>	
At 1 January 2024 and 31 December 2024	443
<b>NET BOOK VALUE</b>	
At 31 December 2024	443
At 31 December 2023	443

There were no investment assets outside the UK.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	19,962	12,067

Airdrie Reformed Presyterian Church

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Other creditors	1,300	1,140
		<u>          </u>	<u>          </u>
11.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	2024	2023
		£	£
	Other creditors	12,125	12,000
		<u>          </u>	<u>          </u>
12.	MOVEMENT IN FUNDS		
		Net	
		movement	At
	At 1.1.24	in funds	31.12.24
	£	£	£
	Unrestricted funds		
	General fund	727,543	14,296
		<u>          </u>	<u>          </u>
	TOTAL FUNDS	727,543	14,296
		<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	128,471	(114,175)	14,296
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	128,471	(114,175)	14,296
	<u>          </u>	<u>          </u>	<u>          </u>

Comparatives for movement in funds

		Net	
		movement	At
	At 1.1.23	in funds	31.12.23
	£	£	£
Unrestricted funds			
General fund	732,846	(5,303)	727,543
	<u>          </u>	<u>          </u>	<u>          </u>
TOTAL FUNDS	732,846	(5,303)	727,543
	<u>          </u>	<u>          </u>	<u>          </u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,674	(124,977)	(5,303)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>119,674</u>	<u>(124,977)</u>	<u>(5,303)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	732,846	8,993	741,839
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>732,846</u>	<u>8,993</u>	<u>741,839</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,145	(239,152)	8,993
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>248,145</u>	<u>(239,152)</u>	<u>8,993</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024 .

Airdrie Reformed Presyterian Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Offerings	67,856	68,055
Donations	7,656	7,423
Gift aid	24,621	15,317
Christian Giving Fund	3,686	3,731
	<hr/>	<hr/>
	103,819	94,526
Investment income		
Rents received	24,649	25,148
Interest receivable	3	-
	<hr/>	<hr/>
	24,652	25,148
Total incoming resources	<hr/>	<hr/>
	128,471	119,674
EXPENDITURE		
Charitable activities		
Wages	40,718	38,542
Pensions	2,955	2,834
Minister Expenses	-	205
Manse Expenses	4,772	5,294
Website costs	297	1,785
Church Hall Insurance	2,400	2,429
Light and heat	5,989	5,113
Telephone & Postage	991	856
Photocopying	167	1,898
Outreach	1,696	1,230
Sundries	125	155
Books & Stationery	575	212
Wishaw RPC Maintenance	8,168	6,319
Admin Salary Cont.	12,738	12,683
Office Supplies	753	1,354
Maintenance & Fabrics	4,166	7,873
Flowers, Gifts, etc.	13	135
Travel Expenses	315	-
Christian Mission Costs	2,500	-
Holiday Bible Club	27	368
Hospitality	1,066	727
Wishaw RPC Utilities & Phone	5,705	4,838
Sermon Audio	1,074	457
Fixtures and fittings	4,672	6,230
Motor vehicles	68	90
Computer equipment	74	98
Organisational Support	5,220	12,190
Presbytery Support	3,705	5,552
Pulpit Supply	1,178	1,111
Carried forward	112,127	120,578

This page does not form part of the statutory financial statements

Airdrie Reformed Presyterian Church

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	2024 £	2023 £
Charitable activities		
Brought forward	112,127	120,578
Presbytery for Church Support	-	2,520
	<hr/>	<hr/>
	112,127	123,098
 Support costs		
Finance		
Bank charges	748	768
Governance costs		
Auditors' remuneration	1,300	1,111
	<hr/>	<hr/>
Total resources expended	114,175	124,977
	<hr/>	<hr/>
Net income/(expenditure)	14,296	(5,303)
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