

THE CHURCH OF SCOTLAND

CALDERCRUIX & LONGRIGGEND PARISH CHURCH

RECEIPTS AND PAYMENT ACCOUNTS

2025

Congregation No. 171086

Charity No. SC 030492

Reference and Administrative Information

Charity Name	Caldercruix & Longriggend Parish Church
Charity Registration Number	SC 030492
Congregation Reference Number	171086
Contact Address	Mrs Vicky Masson 19 Princes Street Caldercruix Airdrie ML6 7PN
Trustees	Per Attached List
Principle Officer Bearers	
Minister	Rev I McDonald
Sesion Clerk	Rev I McDonald
Clerk to Board	Mr I McLean
Church Treasurer	Mrs V Masson
Independent Examiner	Mrs Gwenn Stewart ACIBS 5 Whiteford Lane Airdrie ML6 9GB
Bankers	Santander

The Church of Scotland - Caldercruix & Longriggend Parish Church
Accounts for year end 31st December 2025

Name of Kirk Session

Rev Dr. Ian McDonald	Minister/Session Clerk
Mr Iain McLean	Clerk to Board
Mr James Armstrong	
Mrs Lorna Gilmour	
Mr James Magill	
Mr Hugh McNeil	
Mrs Vicky Masson	Treasurer/FWO Officer
Mr Ian Brown	<i>Decd 2025</i>

Congregational Board Members

Mrs Elizabeth Gray	
Mrs Nan McNeil	
Mrs Ann Tripney	
Mrs Nan Brown	
Mr John Gilmour	
Mrs Julie Colvin	
Mr Ronald Campbell	<i>Joined 2025</i>

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 Model Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees.

The Kirk session 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management of the affairs of the Church. Board members are then appointed at the Annual Stated Meeting and serve for a period of three years after which they must seek re-election.

Organisational Structure

The Congregational Board is chaired by the minister and have eight scheduled meetings per calendar year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session also hold eight meetings per year and is responsible for spiritual affairs 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.

Normal weekly service is at 10am, however since March 2025 we have held joint services with Airdrie High Church within the Caldercruix Church and services were amended to 11am.

We are pleased to be able to offer a Sunday Club to our young children of the church along with an older bible class with the children from Airdrie High Church. This is run by volunteer rota. The children participate during services throughout the year. Up to 10 kids attend both groups.

We have various children's groups meeting on a weekly basis during school term;

One Way is for children aged Primary 4-7 and meet on a Tuesday with 10 kids attend on average

Girls Brigade meet on a Monday and currently there average 8 Explorers

Mums & Tots meet on a Thursday morning for pre-school children with average 10 per week.

A dance class started on a Thursday evening

The ladies group also restarted this year with monthly themed meetings on a Friday Night.

There is a Prayer Meeting weekly in the church and we also have a Pastoral Care Group who visit members of the congregation who cannot make it to church on a Sunday.

Achievements and Performance

The Congregation Membership is 106 at end of December 2025. Sunday morning services are held 52 weeks of the year.
In 2025 the average attendance was 20/35 members each week.

The One Way is run by a volunteers from the church on a Tuesday night for P4-7. Currently there is 16 names on the register with an average of 10 attending each week.
The minister engages with the local Primary School at special services/assemblies.
We have a Girls Brigade which has 8 Explorers.
All our youth groups are open to all children within the village.

The finance committee continue to come up with ideas to increase weekly offerings. We encourage all members to sign up for FWO & Gift Aid.
The congregation always respond well to financial appeals.

The minister also intimates regularly for extra volunteers to help with the various activities within the church.

Financial Review

The principle source of income is from weekly offerings. This is collected via Open Plate, FWO envelopes and Online Donations.
Overall we saw a drop of £3,247 compared to 2024:

Open Plate £1165 (2024) £872 (2025) - Decrease £293 . Open plate is shared 50/50 between Airdrie High and Caldercruix Church
FWO Envelopes £22915 (2024) £20,031 (2025) - Decrease £2884
Online Donations £6580 (2024) £6510 (2025) Decrease £70
Totals = £30,660 (2024), £27,413 (2025)- Decrease £3247

A joint retiral was taken on Remembrance Sunday with £55 being donated to Poppy Scotland on behalf of Caldercruix Church.

There was an decrease in Donations to Fabric Fund which is made up of a monthly retiral; £761 (2024) £390 (2025) - Decrease £371.
The monthly Fabric retiral is split 50/50 between Airdrie High and Caldercruix Church.
We received a donation of £11,783 for the estate of the late J Peter which was to be allocated specifically to Fabric Funds.
Fabric spending this year increased from £2,098 (2024) to £5,376 (2025)
The main expenses included an Electrical check and associated repairs as well as boarding up vacant manse and garden maintenance.

There was a shared cost of £25 for pulpit supply this year, whoever most services are conducted by the worship team if the minister cannot attend Sunday worship.

We run a children's mission in September in conjunction with MAD Ministries. We have not held a children's mission since 2019.
We had over 60 different kids attend with an average of 40 per night. This was run over 5 nights.

There was an increase on organ costs from £3,385 (2024) to £6,155 (2025). With the joint services and change of worship time, Caldercruix was unable to use their contracted organist for Sunday worship.
Instead the organist of Airdrie High plays currently on a Sunday. As it was anticipated to be a short time measure notice was not served to end the organist contract for Caldercruix so 2 salaries are being paid for organ.

We received £2,470 from Airdrie High as general donations towards organist, heat and light while we have joint services.

Liabilities:

Outstanding Giving to Grow contributions from 2024 (£28,423).
Outstanding Giving to Grow contributions from 2025 (£12,272)

Reserves Policy

It is the Trustees' policy to hold reserves of approximately three months expenditure, including designated funds. This equates to approximately £9,000.
At 31 December 2026, available cash reserves were slightly above this level, but this does not take account of the accumulated shortfalls of Giving to Grow contributions of £40,695.

At the year end the Church held restricted cash funds for :
Fabric (£6,797) Retriected funds kept for property expenditure
Organ/Keyboard Fund (£475) Money donated/raised for new organ which has not been spent
Coronation Celebrations (£354) remaining money from donations/grants for coronation.

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,

Session Clerk *Ewan*

Date *24.05.26*

Report of the Independent Examiner

Respective responsibilities of trustee and examiner

I report on the accounts for Trustees of Caldercruix & Longriggend Parish Church for the year ended 31st December 2025

The report covers pages 8 to 13 of the accounts.

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) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

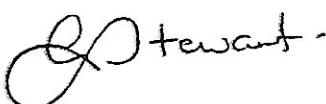
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such 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 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 9 of the 2006 Accounts Regulations have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gwenn Stewart ACIBS
5 Whiteford Lane
Airdrie
ML6 9GB

Signed: 

Date : 25.05.26

Caldercruix & Longriggend Parish Church,
The Church of Scotland.

Receipts and Payments Account for the Year ended 31 December 2025

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Receipts</u>	<u>Note.</u>				
Total Donations	3	36,756	12,273	49,029	33,721
Extra Ordinary Income					
Weddings/Funeral		0	0	0	0
General Donations		3183	0	3,183	1108
Interest		119	0	119	135
Special Collection Donations			55	55	160
TOTAL RECEIPTS		40,058	12,328	52,386	35,124
<u>Payments</u>	<u>Note.</u>				
Cost of generating funds	4	108	0	108	0
Charitable Activities	5	36,368		36,368	21,144
Upkeep of Buildings	6	0	5,376	5,376	2,098
Mission Fund Payments	8		576	576	-
Special Collections Disbursed			55	55	160
TOTAL PAYMENTS		36,476	6,007	42,483	23,402
EXCESS OF RECEIPTS OVER PAYMENTS (before Transfers)		3,582	6,321	9,903	11,722
Transfers	-	476	476	-	
EXCESS OF RECEIPTS OVER PAYMENTS		3,106	6,797	9,903	11,722

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Statement of Balances for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
Bank & Deposit Balances b/f	13,984	828	14,812	3,091
Movement In Year				
Excess of Receipts over Payments for the year	3,106	6,797	9,903	11,722
Bank Balances c/f	<u>17,090</u>	<u>7,625</u>	<u>24,715</u>	<u>14,813</u>

Assets

Gift Aid Receivable

Liabilities

Outstanding Giving to Grow Contributions 2024
Outstanding Giving to Grow 2025

28423

12,272

40,695

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

24.05.26

(Date)

Session Clerk

Treasurer

Ingulassan

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Notes to the Accounts

1. Trustee’s Remuneration and Expenses

One trustee Rev.I McDonald received expenses totalling £560 to cover travel expenses, telephone & printing.

One trustee Vicky Masson (treasurer) received an honorarium gift of £500. No gift was made in 2024.

Other separately registered charities, trusts etc

No Trustee has control of any other registered charity or trust.

2. Movement in Funds

	1st January 2025	Receipts	Payments	Transfers	31st December 2025
Unrestricted Funds					
Congregational A/C General Fund	13984	40058	36476	(476)	17090
Restricted Funds					
Fabric Account	0	12173	5376		6797
Organ/Keyboard	475	0	0	0	475
Mission	0	100	576	476	0
Special Collections					
Special Collections - Poppy Scotland	0	55	55	0	0
Coronation Celebrations	354	0	0	0	354
Total Funds	14813	52386	42483	0	24716

Purposes of Restricted Funds

Fabric Fund : These funds are held for repair and maintenance of the church property.

Organ/Keyboard Fund: To be held for upgrading keyboard

Special Collections: These funds are raised throughout the year for 3rd parties.

Endowment Funds:- No endowment funds are held by the Church.

Caldercruix & Longriggend Parish Church.
The Church of Scotland.

Notes to the Accounts

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
3					
<u>Analysis of Donations</u>					
FWO Scheme (Non Gift Aid)	8,572	0	0	8,572	8,706
FWO Scheme (Gift Aided)	11,459	0	0	11,459	14,209
FWO Online (Gift Aid)	5,990	0	0	5,990	6,060
FWO Online (Non Gift Aid)	520	0	0	520	520
Tax Recovered on Gift Aid Donations	9,343	0	0	9,343	1,820
Ordinary Offerings (open plate)	872	0	0	872	1,165
2023 Donations banked 2024	0			0	480
	<u>36,756</u>	<u>0</u>	<u>0</u>	<u>36,756</u>	<u>32,960</u>
<u>Fabric Fund</u>					
Retiral Collection	0	390	0	390	761
Estate Discharge J Peter		11,783		11,783	
	<u>0</u>	<u>12,173</u>	<u>0</u>	<u>12,173</u>	<u>761</u>
<u>Mission Fund</u>					
Donations	0	100	0	100	0
	<u>0</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>
<u>Roof Fund</u>					
Donations	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Organ/Keyboard Fund</u>					
Donations	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>36,756</u>	<u>12,273</u>	<u>0</u>	<u>49,029</u>	<u>33,721</u>

Caldercruix & Longriggend Parish Church.
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Notes to the Accounts

Analysis of Payments

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
4					
Investment Managers Fees	0	0	0	0	0
Offering Envelopes 2026	108	0	0	108	0
	<u>108</u>	<u>0</u>	<u>0</u>	<u>108</u>	<u>0</u>
5					
Charitable Activities					
Ministries & Mission allocation	12,400	0	0	12,400	2,100
Presbytery dues	802	0	0	802	1,025
Ministers Expenses	552	0	0	552	576
Council Tax (manse)	724	0	0	724	-568
Ovo Energy (manse electric)	419	0	0	419	0
Pulpit Supply	25	0	0	25	0
Organist	6,155	0	0	6,155	3,385
Cleaning	1,560	0	0	1,560	2,310
Heat and Light (Johnston Oils)	3,862	0	0	3,862	3,554
Brit Gas (Hall Heating)	2,747	0	0	2,747	1,749
Vodafone Payment (Hall Telephone & BB)	447	0	0	447	420
Insurance	3,597	0	0	3,597	3,421
Printing, stationery, postage & telephone	239	0	0	239	7
Chubb Fire Ltd.	141	0	0	141	134
Misc. Expenses	2,126	0	0	2,126	2,476
CCLI (copyright licence)	572	0	0	572	556
	<u>36,368</u>	<u>0</u>	<u>0</u>	<u>36,368</u>	<u>21,144</u>
6					
Upkeep of Buildings (Fabric Fund)					
Pentland Oil (Boiler Repairs)	0	289	0	289	591
HA Ligget (Gardening)	0	750	0	750	700
Elmwood (Boiler Repair)	0	0	0	0	367
Clarks (Manse Rood Repair)	0	0	0	0	240
Elmwood (Ladies Toilet Sink)	0	0	0	0	200
Fusion (EICR Certificate)	0	1,547	0	1,547	0
Elmwood (Heating and Lighting)	0	1,070	0	1,070	0
FTM (Manse boarding)	0	1,100	0	1,100	0
FTM (Emergency Door)	0	145	0	145	0
Woodchipper	0	200	0	200	0
Johnston Oils (empty manse oil tank)	0	275	0	275	0
	<u>0</u>	<u>5,376</u>	<u>0</u>	<u>5,376</u>	<u>2,098</u>
Governance Costs					
Independent examiner's fee	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8					
Mission Fund					
	0	576	0	576	0
	<u>0</u>	<u>576</u>	<u>0</u>	<u>576</u>	<u>0</u>
Other payments					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>36,476</u>	<u>5,952</u>	<u>0</u>	<u>42,428</u>	<u>23,242</u>

Caldercruix & Longriggend Parish Church.
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Notes to the Accounts

9. Ministry & Mission Contribution

By 31st December 2025 we paid £12,400 of the £24,672 of Giving to Grow 2025
We have an outstanding balance of £28,423 of Giving to Grow 2024

10. Minister's Stipend

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 and the maximum stipend (in the 5th and subsequent years of service) - £39,856.