

**NEW LIFE CHRISTIAN FELLOWSHIP PRESTWICK**

**SCOTTISH CHARITY NUMBER SC028120**

**ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025**

**NEW LIFE CHRISTIAN FELLOWSHIP PRESTWICK**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**TABLE OF CONTENTS**

|                                     |             |
|-------------------------------------|-------------|
| • Trustees Annual Report            | Pages 1 – 2 |
| • Independent Examiner's Report     | Page 3      |
| • Statement of Financial Activities | Pages 4     |
| • Balance Sheet                     | Page 5      |
| • Notes to the Accounts             | Page 6 - 8  |

## **New Life Christian Fellowship, Prestwick**

### **Report of the Trustees for the Year Ended 31st December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC028120

**Principal address**  
New Life Centre  
62 Monkton Road  
PRESTWICK  
KA9 2PA

#### **Trustees**

The following served as trustees of the Fellowship during the year:  
Mr James Smith (Chairman)  
Mr. James Manson (Secretary)  
Mrs. Claire Thomson (Treasurer)

#### **OBJECTIVES AND ACTIVITIES**

This year has seen a significant number of new people coming to church and a continued weekly church service in Cumnock on a Sunday evening. These have been our main focuses throughout the year for Sunday services.

Throughout the week we have ran numerous small group series, to train and equip people as well as various events for women and men at various times. A regular weekly meeting for young people has also been established.

As far as our community initiatives are concerned, we have served at various events in Prestwick as we support the community and also conducted a Christmas Carol Service for "Prestwick Dementia Group".

Our long-established community initiatives and Parent and Toddler group continue to thrive, as well as our support/connection with South Ayrshire Foodbank.

From a governance perspective, there have been no changes to our Assembly Council, who continue to meet regularly to oversee our finances , policies and governance.

Our support of local missions and overseas missions continues to grow, and we are looking ahead with anticipation to a busy and fruitful year ahead.

**New Life Christian Fellowship, Prestwick**

**Report of the Trustees for the Year Ended 31st December 2025**

- 1 **The Management** of the Assembly is vested in the Assembly Council. The Assembly council as at 31<sup>st</sup> December 2025 comprised of the following members:-

Mr James Smith  
Mr James Manson  
Mrs Claire Thomson (in role as Treasurer)  
Mr David Smith  
Mr Callum Smith  
Mr William Stewart  
Mrs Lesley Keenan

- 2.1 **The Office-bearers** during the year were as follows:-

CHAIRMAN:- James Smith

SECRETARY:- James Manson

TREASURER:- Claire Thomson

On behalf of the Board



**James Smith**  
**For the Assembly Council**

**Date:** 18/05/2026

**New Life Christian Fellowship, Prestwick**

**Report of the Trustees for the Year Ended 31st December 2025**

**Independent Examiner's Report to the Trustees of New Life Christian Fellowship, Prestwick**

I report on the financial statements for the year ended 31 December 2025 set out on pages five to nine.

This report is made solely to the charity's trustees, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

**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 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 our attention.

**Basis of the Independent Examiner's Report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (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 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 the 2006 Accounts Regulationshave 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.

*Gareth G Curle*

Gareth G Curle CA  
Institute of Chartered Accountants of Scotland  
22 Backbrae Street  
Kilsyth  
G65 0NH  
Date: 18/05/2026

**New Life Christian Fellowship, Prestwick**

**Report of the Trustees for the Year Ended 31st December 2025**

**Statement of Financial Activities**

|                                      | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | <b>31.12.25</b><br>Total<br>funds<br>£ | <b>31.12.24</b><br>Total<br>funds<br>£ |
|--------------------------------------|----------------------------|--------------------------|----------------------------------------|----------------------------------------|
| <b>Income and endowments from:</b>   |                            |                          |                                        |                                        |
| Donations and legacies               | 160,910                    | 240                      | 161,150                                | 152,537                                |
| Other Income                         | 5,500                      | -                        | 5,500                                  | 5,500                                  |
| <b>Total income</b>                  | <b>166,410</b>             | <b>240</b>               | <b>166,650</b>                         | <b>158,037</b>                         |
| <b>Expenditure</b>                   |                            |                          |                                        |                                        |
| Raising funds                        | 1,585                      | -                        | 1,585                                  | 2,635                                  |
| Charitable activities                | 149,845                    | 2,520                    | 152,365                                | 148,929                                |
| <b>Total resources expended</b>      | <b>151,430</b>             | <b>2,520</b>             | <b>153,950</b>                         | <b>151,564</b>                         |
| <b>Net income/(expenditure)</b>      | <b>14,980</b>              | <b>(2,280)</b>           | <b>12,700</b>                          | <b>6,473</b>                           |
| <b>Gross transfers between funds</b> | <b>(2,100)</b>             | <b>2,100</b>             | <b>-</b>                               | <b>-</b>                               |
| <b>Net movement in funds</b>         | <b>12,880</b>              | <b>(180)</b>             | <b>12,700</b>                          | <b>6,473</b>                           |
| <b>RECONCILIATION OF FUNDS</b>       |                            |                          |                                        |                                        |
| <b>Total funds brought forward</b>   | <b>284,118</b>             | <b>579</b>               | <b>284,697</b>                         | <b>278,224</b>                         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   | <b>296,998</b>             | <b>399</b>               | <b>297,397</b>                         | <b>284,697</b>                         |

# New Life Christian Fellowship, Prestwick

## Report of the Trustees for the Year Ended 31st December 2025

### Balance Sheet

|                                              | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 31.12.25<br>Total<br>Funds<br>£ | 31.12.24<br>Total<br>Funds<br>£ |
|----------------------------------------------|----------------------------|--------------------------|---------------------------------|---------------------------------|
| <b>Fixed Assets</b>                          |                            |                          |                                 |                                 |
| Fixed Assets                                 | 295,541                    | -                        | 295,541                         | 296,906                         |
| Investments                                  | 1                          | -                        | 1                               | 1                               |
|                                              | 295,542                    | -                        | 295,542                         | 296,907                         |
| <b>Current Assets</b>                        |                            |                          |                                 |                                 |
| Bank Accounts                                |                            |                          |                                 |                                 |
| Cap Account                                  | 2,467                      | -                        | 2,467                           | 2,203                           |
| Building Account                             | 35,001                     | -                        | 35,001                          | 28,662                          |
| General Account                              | 4,969                      | -                        | 4,969                           | 4,034                           |
| Fixed Fee Account                            | 1,197                      | -                        | 1,197                           | 2,333                           |
| Storehouse Account                           | 16,652                     |                          | 16,652                          | 11,080                          |
| Missions Account                             | -                          | 399                      | 399                             | 579                             |
| Cash                                         | 2                          | -                        | 2                               | 2                               |
|                                              | 60,288                     | 399                      | 60,688                          | 48,893                          |
| <b>Current Liabilities</b>                   |                            |                          |                                 |                                 |
| Creditors and Accrual                        | 1,052                      | -                        | 1,052                           | 849                             |
|                                              | 1,052                      | -                        | 1,052                           | 849                             |
| <b>Net Current Assets</b>                    | 59,236                     | 399                      | 59,636                          | 48,044                          |
| <b>Total Assets Less Current Liabilities</b> | 354,778                    | 399                      | 355,178                         | 344,951                         |
| <b>Long Term Liabilities</b>                 | 57,781                     | -                        | 57,781                          | 60,254                          |
| <b>Net Assets</b>                            | 296,998                    | 399                      | 297,397                         | 284,697                         |
| <b>Funds</b>                                 |                            |                          |                                 |                                 |
| Retained Funds                               | 296,998                    | 399                      | 297,397                         | 284,697                         |

The financial statements were approved by the Board of Trustees on: 18/05/2026

and were signed on its behalf by:

*James Smith*

**Mr James Smith - Chairman**

## **New Life Christian Fellowship, Prestwick**

### **Report of the Trustees for the Year Ended 31st December 2025**

#### **1. ACCOUNTING POLICIES**

##### **Accounting Convention**

The financial statements have been prepared under the historical cost convention and in accordance with the provisions of Financial Reporting Standard 102 "The Financial Standard applicable in the UK and Republic of Ireland" and the requirements of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 (SORP 2015), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

##### **Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources Expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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.

##### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

|                    |                      |
|--------------------|----------------------|
| Freehold Property  | 3% reducing balance  |
| Plant & Machinery  | 20% reducing balance |
| Computer Equipment | 25% reducing balance |

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**New Life Christian Fellowship, Prestwick**

**Report of the Trustees for the Year Ended 31st December 2025**

**2. INCOME**

|                                 | <b>31.12.25</b> | <b>31.12.24</b> |
|---------------------------------|-----------------|-----------------|
|                                 | <b>£</b>        | <b>£</b>        |
| <b>Donations &amp; Legacies</b> |                 |                 |
| Donations                       | <u>161,150</u>  | <u>152,537</u>  |
|                                 | <u>161,150</u>  | <u>152,537</u>  |
| <b>Other Income</b>             |                 |                 |
| Rental Income                   | <u>5,500</u>    | <u>5,500</u>    |
|                                 | <u>5,500</u>    | <u>5,500</u>    |

**3. EXPENSES**

**Expenditure**

|                      | <b>Raising<br/>Funds</b> | <b>Charitable<br/>Activities</b> | <b>Support<br/>Costs<br/>(inc in<br/>CA)</b> | <b>2025</b>           | <b>2024</b>           |
|----------------------|--------------------------|----------------------------------|----------------------------------------------|-----------------------|-----------------------|
|                      | <b>£</b>                 | <b>£</b>                         | <b>£</b>                                     | <b>£</b>              | <b>£</b>              |
| Purchases            | 1,585                    | 6,189                            | -                                            | 7,775                 | 6,659                 |
| Training             | -                        | 1,039                            | -                                            | 1,039                 | 1,940                 |
| Staff Costs (note 6) | -                        | 69,493                           | -                                            | 69,493                | 62,386                |
| Supplies & Services  | -                        | 57,204                           | -                                            | 57,204                | 58,438                |
| Donations & Gifts    | -                        | 11,639                           | -                                            | 11,639                | 15,750                |
| Depreciation         | -                        | 1,365                            | -                                            | 1,365                 | 1,569                 |
| Professional Fees    | -                        | -                                | 5,436                                        | 5,436                 | 4,821                 |
|                      | <u><b>1,585</b></u>      | <u><b>146,929</b></u>            | <u><b>5,436</b></u>                          | <u><b>153,950</b></u> | <u><b>151,564</b></u> |

**New Life Christian Fellowship, Prestwick**

**Report of the Trustees for the Year Ended 31st December 2025**

**4. TANGIBLE FIXED ASSETS**

|                          | Property<br>St.<br>Cuthberts<br>Church | Equipment<br>Fixtures &<br>Fittings | Portacabins<br>& Caravan | Office<br>Equipment | Building<br>Project | Imp to<br>Property | Total   |
|--------------------------|----------------------------------------|-------------------------------------|--------------------------|---------------------|---------------------|--------------------|---------|
| <b>Cost or Valuation</b> |                                        |                                     |                          |                     |                     |                    |         |
| Additions                | -                                      | -                                   | -                        | -                   | -                   | -                  | -       |
| As at 31.12.25           | 90,216                                 | 44,603                              | 4,500                    | 11,302              | 245,166             | 21,711             | 417,498 |
|                          | 90,216                                 | 44,603                              | 4,500                    | 11,302              | 245,166             | 21,711             | 417,498 |
| <b>Depreciation</b>      |                                        |                                     |                          |                     |                     |                    |         |
| As at 31.12.24           | 62,275                                 | 42,569                              | 4,500                    | 11,248              | -                   | -                  | 120,592 |
| Charge for year          | 838                                    | 509                                 | -                        | 18                  | -                   | -                  | 1,365   |
| As at 31.12.25           | 63,113                                 | 43,078                              | 4,500                    | 11,266              | -                   | -                  | 121,957 |
| <b>Net Book Value</b>    |                                        |                                     |                          |                     |                     |                    |         |
| As at 31.12.25           | 27,103                                 | 1,525                               | -                        | 36                  | 245,166             | 21,711             | 295,541 |
| As at 31.12.24           | 27,941                                 | 2,034                               | -                        | 54                  | 245,166             | 21,711             | 296,906 |

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                     | <b>31.12.25</b> | <b>31.12.24</b> |
|-------------------------------------|-----------------|-----------------|
|                                     | £               | £               |
| Trade creditors and accrued charges | <u>1,052</u>    | <u>849</u>      |

**6. TRUSTEES' REMUNERATION AND BENEFITS**

|                                        | <b>31.12.25</b> | <b>31.12.24</b> |
|----------------------------------------|-----------------|-----------------|
|                                        | £               | £               |
| Remuneration paid to Trustee (J Smith) | <u>27,740</u>   | <u>28,223</u>   |
| Expenses paid to Trustee (J Smith)     | <u>121</u>      | <u>213</u>      |