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Scottish Charity: SC005665

**Airdrie Reformed Presbyterian Church**  
**Statement of Financial Activities & Report**  
**For**  
**The Year Ended 31 December 2023**

**Letham Cache Accounting Ltd**  
**Chartered Accountants**  
**Airdrie**

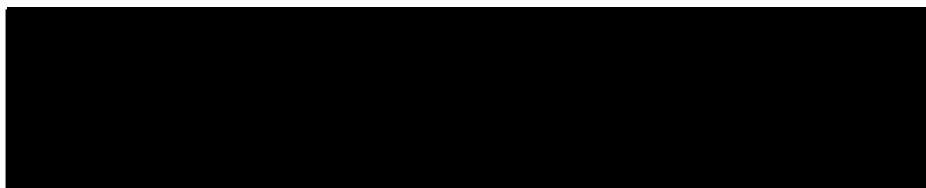
**AIRDRIE REFORMED PRESBYTERIAN CHURCH**  
**CHARITY NO: SC005665**  
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**AIRDRIE REFORMED PRESBYTERIAN CHURCH**  
**CHARITY NO: SC005665**

**CONGREGATIONAL TRUSTEES REPORT FOR THE YEAR**  
**ENDED 31 DECEMBER, 2023**

**Current Elders who also act as Trustees:**



**Governing Document**  
**Session**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December, 2023. 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.

**Recruitment and Appointment of Elders**

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

**Charitable Purposes**

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.

**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.

**Trustee Remuneration**

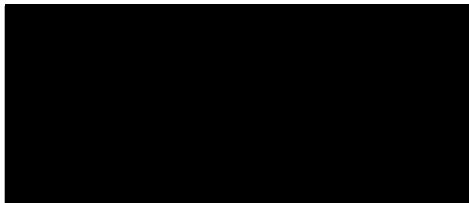
Salary totalling £27,787 during the year was paid to Trustees.

**Contributions By Trustees**

During the year Trustees contributed £12,627 to unrestricted Church funds.

**Financial Reviews Reserves**

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.



Trustee & Session Clerk  
5 September, 2024

**Airdrie Reformed Presbyterian Church**  
**Charity No: SC005665**  
**Congregational Treasurer's Report**  
**For The Year Ended 31<sup>st</sup> December, 2023**

**Income**

The total received from offerings and donations was £75,481 being £523 less than for 2022. Giving through the Freewill Offering envelopes showed a decrease of £4,456 compared to 2022. Plate offerings decreased by £9 and donations an increase of £3,942. Gift Aid returned an increase of £2,813.

**Expenditure**

Overall expenditure increased by £4,325.

**Income from letting of Wishaw R.P.C and Stranraer Manse**

Income from the letting of the Wishaw RPC Church and Manse was £25,148 less maintenance and utilities of £11,158 netting £14,260. Income from letting of the Stranraer manse was £5400 .

**Bequest Fund**

The balance in the Bequest Fund stands at £443.

**Summary**

The results for the year have been satisfactory and show a continued recovery following on from the lifting of the restrictions caused by the Covid pandemic.

Treasurer  
5 September, 2024

**Airdrie Reformed Presbyterian Church  
Charity Statement of Financial Activities  
For The Year Ended 31 December 2023**

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	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
<b>Income</b>					
Gift Aid	4	15,317	-	15,317	12,504
Offerings	4	68,058	-	68,058	72,523
Donations	3	7,423		7,423	3,481
Rent Received	5	25,148	-	25,148	23,257
Investment Income		-		-	-
Christian Giving Fund		3,731		3,731	4,337
HMRC JRS Support		-		-	
<b>Total Income</b>		<b>119,677</b>		<b>119,677</b>	<b>116,102</b>
<b>Expenditure</b>					
Expenditure on Charitable Activities	7	124,980		124,980	120,655
<b>Total Expenditure</b>		<b>124,980</b>		<b>124,980</b>	<b>120,655</b>
Net Income (Expenditure) and net movement in funds for the year		(5,303)		(5,303)	(4,553)
Property amortisation brought forward		(130,000)		(130,000)	(130,000)
Reconciliation of Funds					
Gross funds brought forward		862,846		862,846	867,399
<b>Total Funds Carried Forward</b>		<b>727,543</b>		<b>727,543</b>	<b>732,846</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

**Airdrie Reformed Presbyterian Church  
Balance Sheet As At 31 December, 2023**

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	Notes	2023	2022
<b>Fixed Assets</b>			
Tangible Assets	11	667,454	673,872
Investments		<u>443</u>	<u>443</u>
<b>Total Fixed Assets</b>		<u>667,897</u>	<u>674,315</u>
<b>Current Assets</b>			
Debtors	12	12,067	10,208
Cash at bank and in hand		<u>60,719</u>	<u>62,513</u>
<b>Total Current Assets</b>		<u>72,786</u>	<u>72,721</u>
<b>Liabilities</b>			
Creditors falling due within one year	13	<u>(1,140)</u>	<u>(2,190)</u>
<b>Net Current Assets</b>		<u>71,646</u>	<u>70,531</u>
<b>Total assets less current liabilities</b>		739,543	744,846
<b>Creditors falling due after more than 1 year</b>		(12,000)	(12,000)
		<u>727,543</u>	<u>732,846</u>
 The Funds of the Charity			
Unrestricted income funds		<u>727,543</u>	<u>732,846</u>

The notes at pages 6 to 10 form part of these accounts.

4 September, 2024

## Airdrie Reformed Presbyterian Church

### Notes to the accounts for the year ended 31 December, 2023

#### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

##### b) Preparation of the accounts on a going concern basis

The trustees are of the view that the charity has sufficient funds for sustaining the charities activities for the next 12 - 18 months and on this basis the assessment of the trustees is that the charity is a going concern.

##### c) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

##### d) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following headings:

Cost of administering rented properties

Expenditure on charitable activities including the advancement of religion and providing relief to those in need

Other expenditure represents those items not falling into any other heading

##### e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

##### h) Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities.

##### i) Tangible fixed assets

Fixed assets are depreciated over their useful economic lives on a reducing balance basis

as follows:-

Fixtures & fittings	10%
Equipment	20%



Property is revalued every 5 years and is shown at the most recent valuation

Next valuation due April, 2023

Motor vehicles 25%

j) Debtors

Debtors such as gift aid are recognised at 31 December, 2023

k) Creditors & accrued charges

Provision is recognised where the charity has a present obligation regarding the accounting period ended 31 December, 2023

l) Pensions

Pension contributions for the year were £2,834

## 2 Legal Status of the Charity

The charity is an unincorporated association.

## 3 Income from donations

	2023	2022
Gifts	7,423	3,481
Legacy	<u>7,423</u>	<u>3,481</u>

Income from donations was £1,207 (£489 2022) none of which was restricted.

## 4 Income from charitable activities

	2023	2022
Freewill offerings	64,423	68,879
Plate offerings	3,635	3,644
Giving	<u>3,731</u>	<u>4,337</u>
	<u>71,789</u>	<u>76,860</u>

## 5 Income earned from other activities

	2023	2022
Rent received Stranraer Manse	5,400	5,400
Rents received Wishaw RPC	19,748	15,620
Rent received Airdrie Manse		2,237
	<u>25,148</u>	<u>23,257</u>

## 6 Investment Income

	2023	2021
Interest Received	0	0

## 7 Analysis of expenditure on charitable activities

	<u>2023</u>	<u>2022</u>
Salaries	38,542.29	33,843.48
Pension Contributions	2,834.28	3,105.21
Ministers Expenses	204.70	9,970.92
Manse Expenses		
Management Fees		
Ins & Telephone	665.33	567.26
Utilities	1,087.50	604.51
Council Tax	3,399.30	2196.07
Maintenance	142.00	4,246.08
Maintenance & Fabrics	7,872.94	4,659.91
Telephone & Postage	856.18	765.56
Web Site	1,784.85	310.67
Presbytery Support	5,552.00	3,640.00
Presbytery for Church support	2,520.49	3,479.50
Outreach	1,229.70	1,569.06
Heat & Light	5,113.31	3,436.13
Office Supplies	1,354.25	1,470.79
Church Hall Insurance	2,428.88	2,079.36
Photocopying	1,898.46	287.31
Organisational Support		
Y P mission Team	8,386.79	
Café	403.28	0
Bible Classes	27.30	22.5
Girls & Boys Camp	686.13	472.6
Girls Group	1,011.52	565.97
Covenant Kids	710.29	370.16
Go-team	467.65	685.33
Big Events	181.65	575.58
Mens Breakfast	20.95	
Stranrear	294.45	259.75
Holiday Bible Club	368.12	
Hospitality	727.24	1198.79
Wishaw RPC Utilities & telephone	4,838.38	4,972.92
Wishaw RPC Maintenance	6,319.30	5,352.01
	-	
Pulpit Supply	1,111.33	3,015.84
Sermon Audio	457.08	541.48
Flowers, Gifts etc	134.66	5,010.28
Books & Stationery	212.36	205.18
Support Costs/Seminar Training	-	
Bank Charges	768.40	758.05
Contribution to Presbytery Admin Salaries	12,682.85	10,127.88
Web Page		0
Depreciation		
Motor Car	90.00	121
Fixture & Fittings	6,229.96	8,305.98
Equipment	98.00	131
Miscellaneous	155.22	561.08

Ladies outing		0
Airdrie Manse Maintenance		0
Legal Fees	-	
Accountancy Services	1,111.00	1,170.00
	<u>124,980.37</u>	<u>120,655.20</u>

**Support cost**

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	2023	2022
Event costs	182	576
Accountancy services	1,110	1,170
	<u>1,292</u>	<u>1,746</u>

**Net income/ (expenditure) for the year**

9

This is after charges:

	2023	2022
Depreciation	6,418	8,558
Accounting services	1,110	1,170

**Trustees Remuneration**

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	2023	2022
Salaries	27,787	20,320
Pension contributions	2,834	3,105
	<u>30,621</u>	<u>23,425</u>

**Tangible fixed assets**

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	Land & Building	Furniture & Fittings	Equipment	Motor Vehicles	Total
<u>Cost @31/12/2022</u>	648,200	39,909	9,547	1,500	699,156
Added					
<u>Cost @31/12/2023</u>	648,200	39,909	9,547	1,500	699,156
<u>Depreciation@ 31/12/2022</u>	-	14,991	9,155	1,158	25,284
Charge for the year		6,229	98	90	6,417
Disposal	-	-	-		
<u>Depreciation @ 31/12/2023</u>	-	21,220	9,253	1,228	31,701
Net book value @ 31/12/2022	648,200	24,918	392	362	673,872
Net book value @31/12/2023	648,200	18,688	294	272	667,454

**Debtors**

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	2023	2022
Gift Aid	11,345	10,208
Sundry Loan		

## Prepayments

11,345
10,208
**Creditors****13****2023****2022**

Falling due in less than 1 year

Accrued Charges

1,140
2,190
**Analysis of movement in unrestrictd funds****14**

Balance @ 31/12/2022

732,846

Incoming resources

119,677

Resources expended

(124,980)

**Balance @ 31/12/2023**
727,543

**Independent Examiner's Report to the Trustees of Airdrie Reformed Presbyterian Church.**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 4 to 10.

**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 trustees consider that the audit requirement of Regulations 10(1)(a) to (c) 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 Regulations 11 of the Charities Account (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 seeking 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 Regulations 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulations 8 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.



5 September, 2024