

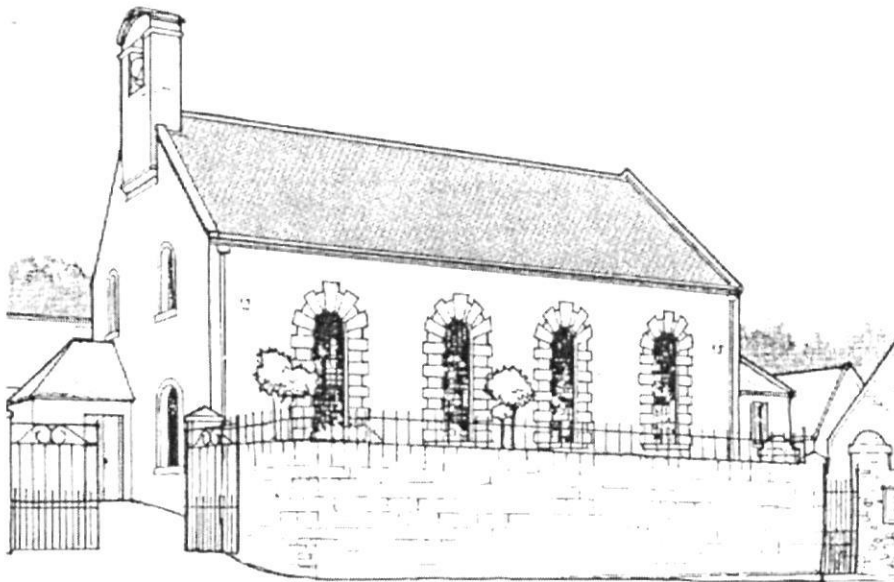
The Church of Scotland

STANDARD STYLE OF CONGREGATIONAL ACCOUNTS

for

Ochiltree Parish Church of Scotland

1st January 2024 – 31st December 2024



Congregation No: 100582
Scottish Charity No: SC000130

Trustees' Annual Report

Year ended 31st December 2024

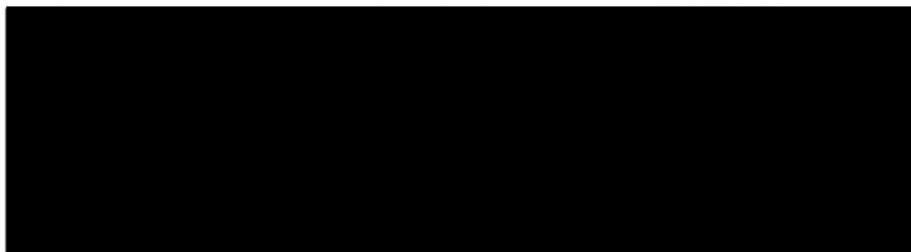
The trustees present the annual report and accounts for Ochiltree Parish Church of Scotland for the year ended 31st December 2024.

Reference and Administrative Information

Charity Name:	Ochiltree Parish Church of Scotland
Charity Registration Number:	SC000130
Congregation Reference Number:	100582
Contact Address:	12 Mauchline Road Ochiltree Cumnock Ayrshire KA18 2PZ

Trustees

Trustees who have served at any time during the year and up to the date of signing the accounts:



Church Treasurer:
Session Clerk:
Minister:



Independent Examiner



Bankers

Bank of Scotland
43/45 Townhead Street,
Cumnock, Ayrshire
KA18 1LF

OCHILTREE PARISH CHURCH OF SCOTLAND

Charity No. SC000130

Trustees' Annual Report Year ending 31st December 2024 Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members 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 is called and elected by the Congregation and he/she is ordained/inducted by the Presbytery of South West Scotland. Rev George Fiddes is the Interim Moderator and was appointed to serve from 12th May 2021.

Organisational Structure

The Kirk Session is chaired by the Interim Moderator and met six times during the year. The Kirk Session is fully responsible for spiritual and financial 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.

- In line with Government and Church policy Ochiltree Parish Church adheres to the legislation on safeguarding young people and vulnerable groups and has a Safeguarding Officer in place.
- Services of Worship are held each Sunday morning. Extra services are held at Easter and Christmas. Due to the Presbytery Plan making huge changes to the Charges within its bounds, a Union is to be formed with Coyllton, Drongan, Stair and Ochiltree Churches. This encouraged sharing worship by holding United Services in each of the churches during the year.
- Twelve members of the Kirk Session attended the Presbytery of the South West's Safeguarding Training in May.
- The Guild had been active in Ochiltree Parish Church for 94 years but, due to the decrease in numbers attending, in 2021 members were invited to attend Stair Guild Meetings where they have been warmly welcomed.
- The Lunch Club is held weekly during the winter months and caters for many people within the congregation and local community. This has proved to be very successful and is well attended. A good number of children from Ochiltree Primary School also enjoy coming across from the school at lunchtime.
- The Flower Group is managed by the elders who organises a rota of people to arrange flowers in the church each week after which the flowers are delivered to the sick and elderly within the community.
- Six groups of volunteers are responsible for cleaning the church weekly throughout the year.

Trustees' Annual Report (cont)

Year ended 31st December 2024

- A Prayer Communication Chain is used as required to allow the Kirk Session to pray for people in need.
- The Interim Moderator is chaplain to the school and has an open invitation to visit the staff and pupils. The school used the church for their Easter and Christmas Nativity Services.
- The Annual Burns Supper was held in February 2024. A large number of local people, and friends from neighbouring towns and villages, supported the event.
- The new Presbytery Plan has yet to be adopted. Much discussion took place during the year but, following voting in all churches in December, the Union of Coylton, Drongan, Stair and Ochiltree has not yet been fully agreed. Presbytery to take responsibility for the next steps required to move towards the Union...

Achievements and Performance

- Sunday morning worship brings people together to praise God. Members participate in the Service by reading the chosen Bible Passages during worship.
- An excellent organist provides the music every Sunday. Members who are housebound are kept informed about the life of the church. Every week the Interim Moderator shares his Sunday Reflection on Ochiltree Church's Facebook page.
- The Sacrament of Holy Communion Service was celebrated in February, May and October. The Harvest Thanksgiving Service in October included a "Back to Church" invitation.
- A Spring edition of Ochiltree Church Bulletin was published and made available to members. It was also distributed throughout the village for the local community's information regarding church activities. The Church Magazine was not printed in 2024.
- An annual appeal is made to the congregation and members of the community for Christmas gifts. Ochiltree Church has now supported East Ayrshire Women's Aid for twenty two years. The charity is extremely grateful for the church's continued support as this allows them to supply and purchase suitable gifts for the women and children. Ochiltree Hub supports the church by appealing for donations.
- Christian Aid and the Ayrshire Hospice received financial donations during the year.

Financial Review

- The principal source of income is the weekly offerings.
- During 2024 two fundraising activities were held; the Burns Supper and the Thursday Lunch Club. The Church Hall, which is available to various outside organisations, raised some income in 2024.
- The Church, Hall and Manse buildings are continually monitored and maintenance work is carried out as required. Interior and exterior repairs were done on the Church and Hall buildings. A contract is in place for the annual service of the Church, Hall and Manse boilers.
- The Manse was fully refurbished, to a very high standard, in 2021. It was let to a member on a Caretaker contract for several months during the year as he had to move out of his home due to a serious fire,
- The Manse is once again unoccupied.

Trustees' Annual Report (cont)

Year ended 31st December 2024

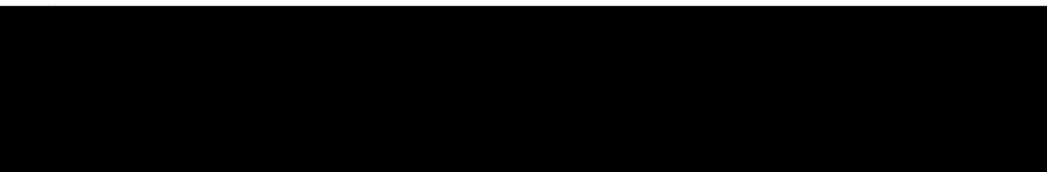
Reserves Policy

It is the Trustees' policy to hold reserves for expenditure. At the year end the Church held unrestricted funds of £21,117 to be used for general expenditure as well as maintenance and repairs of the manse and church property.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



Date...19.02.25

Independent Examiner's Report to the Trustees of Ochiltree Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on the following pages.

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.

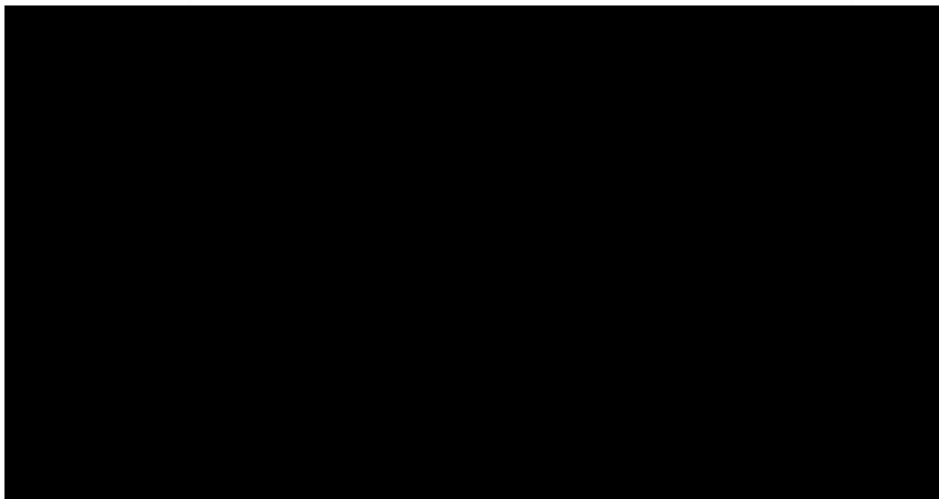
The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

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 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 Examiners Statement

In the course of my examination no matters have come to my attention.



RECEIPTS AND PAYMENTS ACCOUNTS

Year Ended 31st December 2024

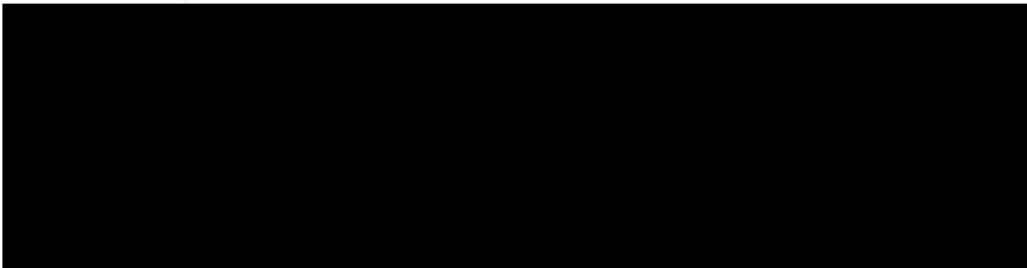
	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
		£	£	£	£	£
Receipts						
Donations	1	22498	0	0	22498	21890
Activities for Generating Funds	2	6901	0	0	6901	6562
Investment Income	3	501	0	0	501	161
Fabric Account Profit	9	0	0	0	0	0
		<u>29900</u>	<u>0</u>	<u>0</u>	<u>29900</u>	<u>28613</u>
Rental of Premises		0	0	0	0	0
Sale of Assets		0	0	0	0	0
Sale of Investments		0	0	0	0	0
Grants		0	0	0	0	0
Receipts for General Trustees		0	0	0	0	0
Transfer from Church of Scotland Investment		0	0	0	0	0
Other Receipts		0	0	0	0	0
TOTAL RECEIPTS		<u>29900</u>	<u>0</u>	<u>0</u>	<u>29900</u>	<u>28613</u>
Payments						
Cost of Generating Funds	4	200	0	0	200	182
Charitable Activities	5	26237	1259	0	27496	24586
Governance Costs		0	0	0	0	0
Other Payments		0	0	0	0	0
TOTAL PAYMENTS		<u>26437</u>	<u>1259</u>	<u>0</u>	<u>27696</u>	<u>24768</u>
Transfer Between Funds		0	0	0	0	0
Excess of Receipts over Payments		<u>3463</u>	<u>-1259</u>	<u>0</u>	<u>2204</u>	<u>3845</u>

STATEMENT OF BALANCES

Year Ended 31st December 2024

Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & Deposit Balances brought forward	32654	1259	0	33913	31327
Excess of Receipts over Payments for the year	3463	-1259	0	2204	2586
Bank & Deposit Balances carried forward	<u>36117</u>	<u>0</u>	<u>0</u>	<u>36117</u>	<u>33913</u>
<u>Investments at Market Value</u>					
(cost Exxxx)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>					
Gift Aid Receivable	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Liabilities</u>					
Cost of repair not yet billed	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The accounts were approved by the Kirk Session/Congregational Board on 19.2.25.
For and on behalf of the Kirk Session/Congregational Board:



Notes forming part of the financial statements for the year ended 31st December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
1 Donations					
Offerings	16983	0	0	16983	16843
Ordinary Offerings (Open Plate)	2146	0	0	2146	1713
Tax recovered on Gift Aid	3149	0	0	3149	3146
Contributions from Congregational Organisations	0	0	0	0	0
Other	120	0	0	120	128
Weddings and Funerals	100	0	0	100	60
	<u>22498</u>	<u>0</u>	<u>0</u>	<u>22498</u>	<u>21890</u>
2 Activities for Generating Funds					
Regular Fundraising Events	3225	0	0	3225	3770
Use of Premises	1675	0	0	1675	1533
Life and Work	1	0	0	1	0
Manse Rental	2000	0	0	2000	0
Church Guild - Transferred to Church Account	0	0	0	0	1259
	<u>6901</u>	<u>0</u>	<u>0</u>	<u>6901</u>	<u>6562</u>
3 Investment Income					
Deposit Interest	501	0	0	501	161
Endowment Income	0	0	0	0	0
	<u>501</u>	<u>0</u>	<u>0</u>	<u>501</u>	<u>161</u>
4 Analysis of Payments					
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Costs of Generating Funds:					
Offering Envelopes	200	0	0	200	182
	<u>200</u>	<u>0</u>	<u>0</u>	<u>200</u>	<u>182</u>

Notes forming part of the financial statements for the year ended 31st December 2024

5 Charitable Activities

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	£	£	£	£
Ministries and Mission Allocation	7894	0	7894	5890
Presbytery Dues	423	0	423	423
Minister's Travelling Expenses	705	0	705	548
Minister's Telephone, etc	0	0	0	0
Minister's Council Tax	0	0	0	0
Pulpit Supply	176	0	176	218
Locum	6054	0	6054	4793
Other Salary Costs	3300	0	3300	3427
Fabric Repairs & Maintenance	719	0	719	415
Heat and Light	3269	0	3269	2941
Manse Electricity & Gas	208	0	208	1141
Insurance	2386	0	2386	2266
Printing, Stationary and Postage	524	0	524	716
Life & Work	0	0	0	10
Manse Refurbishment	0	0	0	1343
Church Guild	0	1259	1259	0
Other Expenses	579	0	579	455
	<u>26237</u>	<u>1259</u>	<u>27496</u>	<u>24586</u>

6 Trustee Remuneration and Related Party Transactions

During the year no payment was made to any Trustee or related party.

7 Investments

*Church of Scotland
Investors Trust*

	2024	2023
	£	£
Market value at 31st December 2023	4425	4425
Unrealised gain/loss on investments	0	0
Transfer from Fabric Account	0	0
Transfer from General Account	10575	0
Transfer to General Account	0	0
Market value at 31st December 2024	<u>15000</u>	<u>4425</u>
Investment at cost	<u>15000</u>	<u>4425</u>

Notes forming part of the financial statements for the year ended 31st December 2024

8 Analysis of Net Assets Between Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	15000	0	0	0	15000
Current Assets	21117	0	0	0	21117
Current Liabilities	0	0	0	0	0
Net Assets at 31st Dec 2022	36117	0	0	0	36117

9 Movements in Funds

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
	£	£	£	£	£
Restricted Funds					
Church Guild Bank Account	1259	0	-1259	0	0
Church Guild Funds	0	0	0	0	0
	<u>1259</u>	<u>0</u>	<u>-1259</u>	<u>0</u>	<u>0</u>
Unrestricted Funds					
General Fund	28229	29399	-26437	-10074	21117
General Fund - 121 George St	4425	501	0	10074	15000
	<u>32654</u>	<u>29900</u>	<u>-26437</u>	<u>0</u>	<u>36117</u>
Total Funds	<u><u>33913</u></u>	<u><u>29900</u></u>	<u><u>-27696</u></u>	<u><u>0</u></u>	<u><u>36117</u></u>

10

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of the ministers' stipend and employer's contributions for national insurance pension and housing and loan fund. Ministers' 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 £31,642, maximum stipend in the fifth and subsequent years of service will be £38,884.

11 Collections for Third Party

	2024
Christian Aid	106
Ayrshire Hospice	110
	<u>216</u>