

# East Kilbride West Kirk and Stewartfield Parish Church of Scotland

Scotland · Charity number SC000250

## Details

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|            |   |
|------------|---|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Registered | 1999-08-03                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |  |
|---------|--|
| Address | 8 Deepdale<br>Stewartfield<br>East Kilbride<br>G74 4NH                                 |
| Website | <a href="http://www.eastkilbride-westkirk.org.uk">www.eastkilbride-westkirk.org.uk</a> |

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Regular place of worship - Church

**Beneficiaries:** 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** Objects: 1) to offer Christian worship, fellowship, instruction, mission and service. 2) to labour for the advancement of the Kingdom of God throughout the world. 3) to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry

## Geography

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- **Main operating location:** South Lanarkshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £0      | £0          | -      | 0         |
| 2024-12-31 | £64,308 | £66,846     | -      | 0         |
| 2023-12-31 | £64,001 | £63,973     | -      | 0         |
| 2022-12-31 | £63,100 | £74,004     | -      | 0         |
| 2021-12-31 | £57,830 | £55,411     | -      | 1         |
| 2020-12-31 | £61,073 | £69,897     | -      | 0         |

**East Kilbride West Kirk and Stewartfield Parish Church of Scotland**

Scotland - Charity number SC000250

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# Accounts

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**EAST KILBRIDE WEST KIRK CHURCH OF  
SCOTLAND**

**ACCRUED (2016 SORP COMPLIANT) ACCOUNTS**

**CONGREGATION NO 171108**

**SCOTTISH CHARITY NO: SC000250**

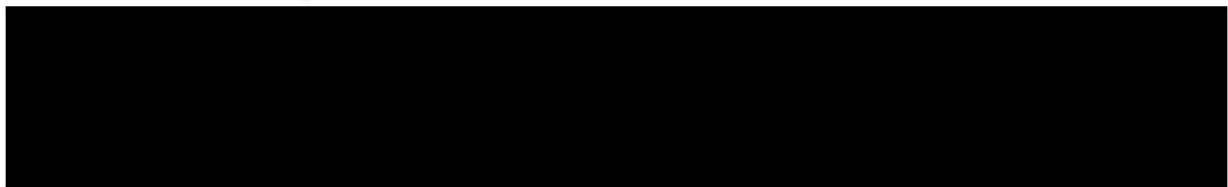
**TRUSTEES' ANNUAL REPORT  
YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

The Trustees present the annual report and accounts for the East Kilbride West Kirk for the year ended 31<sup>st</sup> December 2024

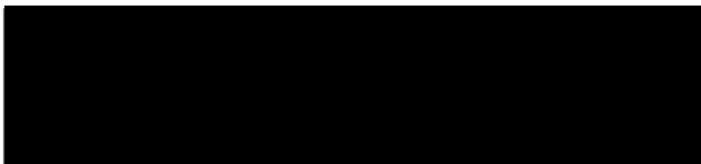
**Reference and Administrative Information**

|                            |   |
|----------------------------|---|
| Charity Name:              | East Kilbride West Kirk Church of Scotland                |
| Charity Address            | 44 Kittoch Street, The Village, East Kilbride,<br>G74 4JW |
| Charity Registration No:   | SC000250  |
| Congregation Reference No: | 171108  |
| Contact Address:           | 179 Baird Hill<br>Murray<br>East Kilbride<br>G75 0EQ      |

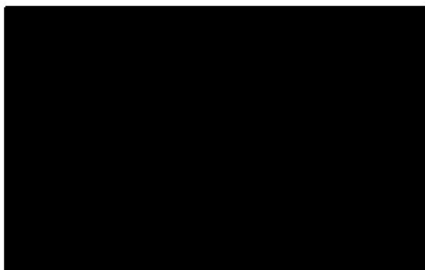
**Trustees**



**Principal Office-bearers**



**Independent Examiner**



## **Bankers**

**Virgin Money**  
**145-147 Queen Street**  
**Glasgow**  
**G1 3BJ**

## **Trustees' Annual Report** **Year ended 31<sup>st</sup> December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The congregation is a registered charity, number SC000250 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

#### **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, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

#### **Organisational Structure**

The Kirk Session is chaired by the Minister and meets up to eight times a year. Certain responsibilities are delegated to various teams under the heading of Worship, Pastoral Care, Property, Finance and Safeguarding. The Kirk Session is ultimately responsible for the spiritual affairs of 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.

We encourage our members to support a local foodbank, Loaves and Fishes. In 2024 we continued to collect items of food and household goods. We actively encouraged our members to donate to Loaves and Fishes for their Christmas Hamper appeal. We were also able to support the Blytheswood Care Christmas Shoebox Appeal.

We hosted a lunch to celebrate harvest thanksgiving and a Christmas Afternoon Tea for Church funds.

At Eastertime and Christmas we presented our members with a small gift as they left the service.

Over the course of a week there is a programme which includes, Tuesday Coffee and Chat, Crafts and Hobbies and The Hub Community Café.

The Church buildings are also widely used by community groups which include U3A Language Groups, Rainbows, Brownies, Guides, Stagecoach Drama School, Alcoholics Anonymous groups, CA, line dancing groups and a cheerleading group.

Our website is regularly updated with relevant information, [www.ek.westkirk.org.uk](http://www.ek.westkirk.org.uk). Our 2 Church Facebook pages are invaluable for keeping our members in touch.

### **Lent Study**

This year in the run up to Easter, local churches held a Lent Study Group which was hosted by the Old Parish Church, East Kilbride.

### **Chaplaincy**

Our minister is part of the school chaplaincy team for Kirktonholme Primary and East Milton Primary School. He leads school assemblies and assist the other chaplaincy team members. It was pleasing for him to get involved in leading the school assemblies on the topics given by the schools. He hopes to continue to foster closer relationships with school administrations and children.

Our minister and a team of volunteers joined East Mains Baptist Church to organize 'Christmas Unwrapped' for two local primary schools, Kirktonholme Primary and Halfmerke Primary. Over eighty primary school children attended the programme to explore the real meaning of Christmas. The children thoroughly enjoyed the programme. The feedback from both the teachers and the parents who accompanied the children was very positive. Through such programmes, we have built excellent working relationships with both primary schools.

### **Prayer Meeting**

Our minister has been leading a focused prayer meeting at the end of the morning service on the third Sunday of the month. This prayer time focuses on praying for the community, the wider church, and for national issues.

### **Learning Together Group**

We continue to hold a Learning Together Group, where a faithful group of people have been meeting to study the Bible in depth. This year, we have discussed the 'Letter to Ephesians and the book of 'Jonah'. The members highly value the studies and have experienced spiritual growth, which is very encouraging. These studies are challenging at times but also stimulating. The study group is an informal time for discipleship, engagement, and deeper fellowship.

## **Mission Opportunities**

Our minister had the opportunity to preach and teach in Pakistan. He led two courses, 'The Signs in the Gospel of John' and 'Contextualized Biblical Interpretation' at FGA Bible Seminary and Tamir Organization. He was invited by various congregations from different denominations to preach and teach. He found these opportunities enriching, rewarding, and fruitful engagement in a broader church mission.

Our membership at the start of 2024 was 216 and at the end of 2024 it was 202 due to deaths of members and movement elsewhere.

## **Risk Management**

At East Kilbride West Kirk, the biggest challenge we face is our ageing congregation and the effect that this will have on our giving, as our members may face a possible reduction in income due to retirement or changes in personal circumstances which means that they can no longer contribute at the current levels.

To combat this at East Kilbride West Kirk we encourage members where applicable to sign up to the Gift Aid Scheme in order to maximise their giving. We also regularly ask that members review their giving.

Financial information is also regularly given to the Congregation by way of our weekly online newsletter to ensure that it is kept informed of the current financial position of the Church.

We will continue to monitor the level of giving and will take any action required to combat any shortfall in the future.

## **Stewardship**

In past years our Church has engaged in Stewardship campaigns which have been a great deal of hard work for very little reward. Our congregation now comprises mainly elderly members who are unable to participate in an active stewardship campaign.

Stewardship in our Church is carried out through prudent management of our finances.

## **Financial Review**

The following comments/analysis is based on our General Income.

Our total income for 2024 was £66,746(2023-£66,434) and our total expenditure was £69,091 (2023 – £64,093).

Our main source of income is through voluntary contributions from the Congregation which is made up of Open Plate, Standing Order and Weekly Freewill Offerings - this totalled £25,641 (2023 - £28,030). Those giving by standing order has decreased to 25.

Trustees donations totalled £5,327.

This year we reclaimed tax on Gift Aid. This totalled £5,411 down by 20%. Those giving by Gift Aid is 25. We do however continue to promote this scheme.

Another great source of income is through the continued letting of our halls which has raised £22,503 (2023 - £20,075) an increase of approximately 12%.

With regards to expenditure, we reviewed this continually throughout the year to keep costs to a minimum and only carry out emergency and essential repairs/costs.

With regards to our Ministry and Mission Contributions we choose to pay this by 10 monthly instalments commencing in February 2024, with the final payment paid in November 2024, we were able to meet our full obligation on time.

Our Church roof continues to give us cause for concern we continue to monitor its condition.

### **Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately four month's expenditure including designated funds. At the year end the Church held unrestricted funds of £116,950. We are mindful that our Church roof is in urgent need of repair/replacement and are holding the remaining balance for this purpose.

### **Investment Policy and Performance**

During the year there was an unrealised loss in the value of the investments of £1,938.

### **Statement of Trustees' Responsibilities**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Date..... 11 / 5 / 2025 .....

WEST KIRK CHURCH OF SCOTLAND

**Statement of Financial Activities**

Year Ended 31 December 2024

|   | Note | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Endowment<br>Funds<br>2024 | Total<br>2024 | Total<br>2023 |
|---|------|-------------------------------|-----------------------------|----------------------------|---------------|---------------|
| <b>Incoming Resources</b>   |      |                               |                             |                            |               |               |
| <b>Income resources from generated funds</b>                                    |      |                               |                             |                            |               |               |
| Donations and legacies  | 1    | 35527                         | 0                           | 0                          | 35527         | 37608         |
| Income from charitable activities   | 2    | 2834                          | 0                           | 0                          | 2834          | 3510          |
| Income from other trading activities  | 3    | 22503                         | 0                           | 0                          | 22503         | 20075         |
| Investment income   | 4    | 3444                          | 0                           | 0                          | 3444          | 2808          |
| <b>Total Incoming Resources</b>   |      | <b>64308</b>                  | <b>0</b>                    | <b>0</b>                   | <b>64308</b>  | <b>64001</b>  |
| <b>Resources Expended</b>   |      |                               |                             |                            |               |               |
| Costs of generating funds   | 5    | 0                             | 0                           | 0                          | 0             | 0             |
| Charitable Activities   |      | 66746                         | 0                           | 0                          | 66746         | 63973         |
| Governance costs  |      | 100                           | 0                           | 0                          | 100           | 80            |
| <b>Total Resources Expended</b>   |      | <b>66846</b>                  | <b>0</b>                    | <b>0</b>                   | <b>66846</b>  | <b>64053</b>  |
| <b>Net incoming/outgoing resources before transfers</b>                         |      | <b>-2538</b>                  | <b>0</b>                    | <b>0</b>                   | <b>-2538</b>  | <b>28</b>     |
| <b>Transfers between funds</b>  |      | <b>0</b>                      | <b>0</b>                    | <b>0</b>                   | <b>0</b>      | <b>0</b>      |
| <b>Net incoming/outgoing resources before other recognised gains and losses</b> |      | <b>-2538</b>                  | <b>0</b>                    | <b>0</b>                   | <b>-2538</b>  | <b>28</b>     |
| Gain/Loss on revaluation of investments   |      | 1938                          | 0                           | 0                          | 1938          | 1514          |
| <b>Net movements in funds</b>   |      | <b>-600</b>                   | <b>0</b>                    | <b>0</b>                   | <b>-600</b>   | <b>1542</b>   |
| <b>Total funds brought forward</b>  |      | <b>116950</b>                 | <b>0</b>                    | <b>0</b>                   | <b>116950</b> | <b>115408</b> |
| <b>Total funds carried forward</b>  |      | <b>116350</b>                 | <b>0</b>                    | <b>0</b>                   | <b>116350</b> | <b>116950</b> |

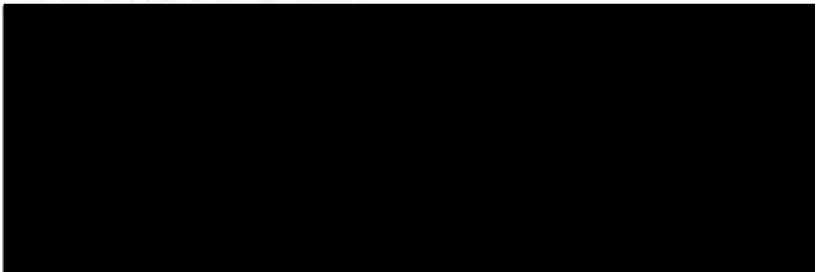
WEST KIRK CHURCH OF SCOTLAND

**Balance Sheet**

At 31 December 2024

|                             | <u>Note</u> | 2024          | 2023          |
|-----------------------------|-------------|---------------|---------------|
| <b>Fixed Assets</b>         |             |               |               |
| Tangible Fixed Assets       | 8           | 0             | 0             |
| Investments                 | 9           | <u>22476</u>  | <u>20538</u>  |
| <b>Current Assets</b>       |             |               |               |
| Debtors                     | 10          | 859           | 1267          |
| Bank and Cash               |             | <u>93015</u>  | <u>95145</u>  |
|                             |             | 93874         | 96412         |
| <b>Creditors</b>            |             |               |               |
| Falling due within one year | 11          | <u>0</u>      | <u>0</u>      |
| <b>Net Current Assets</b>   |             | 93874         | 96412         |
| <b>Net Assets</b>           |             | <u>116350</u> | <u>116950</u> |
| <b>Unrestricted Funds</b>   |             |               |               |
| General Funds               | 13          | 116350        | 81389         |
| Designated Funds            |             | <u>0</u>      | <u>0</u>      |
|                             |             | 116350        | 81389         |
| <b>Restricted Funds</b>     |             |               |               |
| Endowment Funds             | 13          | 0             | 35561         |
|                             | 13          | <u>0</u>      | <u>0</u>      |
|                             |             | 0             | 35561         |
| <b>Total Funds</b>          |             | <u>116350</u> | <u>116950</u> |

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



### **Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of preparation**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

#### **Funds**

Funds are classified as either restricted or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in fur in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) and general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

#### **Interest Receivable**

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

#### **Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse which are vested in perpetuity in the Minister and Kirk Session and their heirs and successors in office. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £5000, having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives: Freehold buildings 50 years.

#### **Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

#### **Taxation**

West Kirk is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

WEST KIRK CHURCH OF SCOTLAND

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

|  | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Endowment<br>Funds<br>2024 | Total<br>2024 | Unrestricted<br>Funds<br>2023 | Restricted<br>Funds<br>2023 | Endowment<br>Funds<br>2023 | Total<br>2023 |
|--|-------------------------------|-----------------------------|----------------------------|---------------|-------------------------------|-----------------------------|----------------------------|---------------|
| <b>1 Donations and Legacies</b>                    |                               |                             |                            |               |                               |                             |                            |               |
| Offerings  | 25640                         | 0                           | 0                          | 25640         | 28031                         | 0                           | 0                          | 28031         |
| Tax Recovered on Gift Aid                          | 5411                          | 0                           | 0                          | 5411          | 6767                          | 0                           | 0                          | 6767          |
| Legacies   | 0                             | 0                           | 0                          | 0             | 0                             | 0                           | 0                          | 0             |
| Contributions from Congregational<br>Organisations | 1796                          | 0                           | 0                          | 1796          | 1748                          | 0                           | 0                          | 1748          |
| Grants   | 0                             | 0                           | 0                          | 0             | 0                             | 0                           | 0                          | 0             |
| Endowment income                                   | 0                             | 0                           | 0                          | 0             | 0                             | 0                           | 0                          | 0             |
| Other  | 2680                          | 0                           | 0                          | 2680          | 1062                          | 0                           | 0                          | 1062          |
|  | <u>35527</u>                  | <u>0</u>                    | <u>0</u>                   | <u>35527</u>  | <u>37608</u>                  | <u>0</u>                    | <u>0</u>                   | <u>37608</u>  |
| <b>2 Income from charitable activities</b>         |                               |                             |                            |               |                               |                             |                            |               |
| Weddings and Funerals                              | 675                           | 0                           | 0                          | 675           | 110                           | 0                           | 0                          | 110           |
| Coffee Mornings etc                                | 1233                          | 0                           | 0                          | 1233          | 2382                          | 0                           | 0                          | 2382          |
| Other  | 926                           | 0                           | 0                          | 926           | 1018                          | 0                           | 0                          | 1018          |
|  | <u>2834</u>                   | <u>0</u>                    | <u>0</u>                   | <u>2834</u>   | <u>3510</u>                   | <u>0</u>                    | <u>0</u>                   | <u>3510</u>   |
| <b>3 Activities from other trading activities</b>  |                               |                             |                            |               |                               |                             |                            |               |
| Use of Premises                                    | 22503                         | 0                           | 0                          | 22503         | 20075                         | 0                           | 0                          | 20075         |
| Other  | 0                             | 0                           | 0                          | 0             | 0                             | 0                           | 0                          | 0             |
|  | <u>22503</u>                  | <u>0</u>                    | <u>0</u>                   | <u>22503</u>  | <u>20075</u>                  | <u>0</u>                    | <u>0</u>                   | <u>20075</u>  |
| <b>4 Investment Income</b>                         |                               |                             |                            |               |                               |                             |                            |               |
| Deposit interest                                   | 3201                          | 0                           | 0                          | 3201          | 2269                          | 125                         | 0                          | 2394          |
| Dividends Received                                 | 243                           | 0                           | 0                          | 243           | 414                           | 0                           | 0                          | 414           |
| Bank Interest                                      | 0                             | 0                           | 0                          | 0             | 0                             | 0                           | 0                          | 0             |
|  | <u>3444</u>                   | <u>0</u>                    | <u>0</u>                   | <u>3444</u>   | <u>2683</u>                   | <u>125</u>                  | <u>0</u>                   | <u>2808</u>   |

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

|   | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2024 | Endowment<br>Funds<br>2024 | Unrestricted<br>Funds<br>2024 | Restricted<br>Funds<br>2023 | Endowment<br>Funds<br>2023 | 2023         |
|---|-------------------------------|-----------------------------|----------------------------|-------------------------------|-----------------------------|----------------------------|--------------|
| <b>5 Analysis of Resources Expended</b> |                               |                             |                            |                               |                             |                            |              |
| Costs of Generating Funds               |                               |                             |                            |                               |                             |                            |              |
| Investment Manager's Fee                | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
| Offering Envelopes                      | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
|   | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>                      | <u>0</u>                    | <u>0</u>                   | <u>0</u>     |
| Charitable Activities                   |                               |                             |                            |                               |                             |                            |              |
| Ministeries and Mission Allocation      | 25992                         | 0                           | 0                          | 25992                         | 29633                       | 0                          | 29633        |
| Presbytery dues                         | 761                           | 0                           | 0                          | 761                           | 868                         | 0                          | 868          |
| Voluntary Additional Stipend            | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
| Minister's Expenses                     | 4411                          | 0                           | 0                          | 4411                          | 4418                        | 0                          | 4418         |
| Ministerial Assistance                  | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
| Pulpit Supply                           | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
| Other Salary Costs                      | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
| Fabric Repairs and Maintenance          | 13704                         | 0                           | 0                          | 13704                         | 17779                       | 0                          | 17779        |
| Council Tax                             | 0                             | 0                           | 0                          | 0                             | 0                           | 0                          | 0            |
| Other Building Costs                    | 19287                         | 0                           | 0                          | 19287                         | 8172                        | 0                          | 8172         |
| Church Office Expenses                  | 1246                          | 0                           | 0                          | 1246                          | 72                          | 0                          | 72           |
| Organ and Music                         | 720                           | 0                           | 0                          | 720                           | 1209                        | 0                          | 1209         |
| Other Expenses                          | 625                           | 0                           | 0                          | 625                           | 1822                        | 0                          | 1822         |
|   | <u>66746</u>                  | <u>0</u>                    | <u>0</u>                   | <u>66746</u>                  | <u>63973</u>                | <u>0</u>                   | <u>63973</u> |
| Governance Costs                        |                               |                             |                            |                               |                             |                            |              |
| Independent Examiner's Fee              | 100                           | 0                           | 0                          | 100                           | 80                          | 0                          | 80           |
|   | <u>100</u>                    | <u>0</u>                    | <u>0</u>                   | <u>100</u>                    | <u>80</u>                   | <u>0</u>                   | <u>80</u>    |
| <b>Total</b>                            | <u>66846</u>                  | <u>0</u>                    | <u>0</u>                   | <u>66846</u>                  | <u>64053</u>                | <u>0</u>                   | <u>64053</u> |

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

WEST KIRK CHURCH OF SCOTLAND

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

|                                  | 2024     | 2023     |
|----------------------------------|----------|----------|
|                                  | £        | £        |
| <b>6 Staff costs and numbers</b> |          |          |
| Salaries and wages               | 0        | 0        |
| Social security costs            | 0        | 0        |
| <b>Total</b>                     | <u>0</u> | <u>0</u> |

The average number of employees during the year, calculated on the basis of a head count, was as follows:

|                      | 2024     | 2023     |
|----------------------|----------|----------|
|                      | Number   | Number   |
| Ministerial support  | 0        | 0        |
| Administration       | 0        | 0        |
| Music Staff          | 0        | 0        |
| Premises Maintenance | 0        | 0        |
| <b>Total</b>         | <u>0</u> | <u>0</u> |

NB No staff are employed on a permanent basis therefore there are no staff costs.

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers's stipends 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 was £31,642 And the maximum stipend (in the fifth and subsequent years) £38,884

**7 Trustee Remuneration and Related Party Transactions**

During the year one trustees received expenses totalling £4411

No remuneration was paid to any Trustee during the year and no Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year.

|               |                          |
|---------------|--------------------------|
| Mahboob Masih | £3,451 Council tax       |
|               | £960 Travelling expenses |

Trustee doantions during the year totalled £5327

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

8 Tangible Fixed Assets

|                                 | Buildings | Office<br>Equipment | Total    |
|---------------------------------|-----------|---------------------|----------|
| <b>Cost</b>                     |           |                     |          |
| At 1 January 2024               | 0         | 0                   | 0        |
| Additions                       | 0         | 0                   | 0        |
| Disposals                       | 0         | 0                   | 0        |
| At 31 December 2024             | <u>0</u>  | <u>0</u>            | <u>0</u> |
| <b>Accumulated Depreciation</b> |           |                     |          |
| At 1 January 2024               | 0         | 0                   | 0        |
| Charge for year                 | 0         | 0                   | 0        |
| Eliminated on Disposals         | 0         | 0                   | 0        |
| At 31 December 2024             | <u>0</u>  | <u>0</u>            | <u>0</u> |
| <b>Net Book Value</b>           |           |                     |          |
| At 31 December 2023             | <u>0</u>  | <u>0</u>            | <u>0</u> |
| At 31 December 2024             | <u>0</u>  | <u>0</u>            | <u>0</u> |

9 Investments

|                                       | 2024<br>£    | 2023<br>£    |
|---------------------------------------|--------------|--------------|
| Market value at 31 December 2023      | 20538        | 19024        |
| Unrealised gain/(loss) on investments | 1938         | 1514         |
| Market Value at 31 December 2024      | <u>22476</u> | <u>20538</u> |
| Investments at cost                   | <u>14630</u> | <u>14630</u> |

The following investments are held:

|  |      |
|--|------|
| Church of Scotland Growth Fund (Session)     | 7500 |
| Church of Scotland Growth Fund (Contingency) | 7130 |

WEST KIRK CHURCH OF SCOTLAND

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

10 Debtors

|                     | 2024       | 2023        |
|---------------------|------------|-------------|
|                     | £          | £           |
| Gift Aid Refund Due | 859        | 1267        |
| Other               | 0          | 0           |
|                     | <u>859</u> | <u>1267</u> |

11 Creditors

|          | 2024     | 2023     |
|----------|----------|----------|
|          | £        | £        |
| Accruals | 0        | 0        |
| Other    | 0        | 0        |
|          | <u>0</u> | <u>0</u> |

12 Analysis of Net Assets Among Funds

|                               | General       | Designated | Restricted | Endowment | Total         | 2023          |
|-------------------------------|---------------|------------|------------|-----------|---------------|---------------|
|                               | £             | £          | £          | £         | £             | £             |
| Fixed Assets                  | 0             | 0          | 0          | 0         | 0             | 0             |
| Investments                   | 22476         | 0          | 0          | 0         | 22476         | 20538         |
| Current Assets                | 93874         | 0          | 0          | 0         | 93874         | 96412         |
| Current Liabilities           | 0             | 0          | 0          | 0         | 0             | 0             |
| <b>Net Assets 31 Dec 2024</b> | <u>116350</u> | <u>0</u>   | <u>0</u>   | <u>0</u>  | <u>116350</u> | <u>116950</u> |

WEST KIRK CHURCH OF SCOTLAND

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

13 Movement in Funds

|                           | At 1          |              |              |           |             | At 31 Dec<br>2024 |
|---------------------------|---------------|--------------|--------------|-----------|-------------|-------------------|
|                           | January       | Incoming     | Outgoing     |           | Gain/Loss   |                   |
|                           | 2024          | Resources    | Resources    | Transfers | revaluation |                   |
|                           | £             | £            | £            | £         | £           | £                 |
| <b>Endowment Funds</b>    | 0             | 0            | 0            | 0         | 0           | 0                 |
|                           | <u>0</u>      | <u>0</u>     | <u>0</u>     | <u>0</u>  | <u>0</u>    | <u>0</u>          |
| <b>Restricted Funds</b>   | 0             | 0            | 0            | 0         | 0           | 0                 |
|                           | <u>0</u>      | <u>0</u>     | <u>0</u>     | <u>0</u>  | <u>0</u>    | <u>0</u>          |
| <b>Unrestricted Funds</b> |               |              |              |           |             |                   |
| Property Fund             | 31000         | 0            | 0            | -31000    | 0           | 0                 |
| Organ Fund                | 4561          | 76           | 0            | -4112     | 0           | 525               |
| General Fund              | 14297         | 63578        | 66696        | 24112     | 0           | 35291             |
| Session Fund              | 20234         | 654          | 150          | 0         | 992         | 21730             |
| Contingency Fund          | 10028         | 0            | 0            | 0         | 946         | 10974             |
| Congregational Fund       | 36830         | 0            | 0            | 11000     | 0           | 47830             |
| <b>Total Funds</b>        | <u>116950</u> | <u>64308</u> | <u>66846</u> | <u>0</u>  | <u>1938</u> | <u>116350</u>     |

14 Collections for third Parties

|                   | 2024       | 2023       |
|-------------------|------------|------------|
|                   | £          | £          |
| Poppy Scotland    | 180        | 0          |
| Christian Aid     | 0          | 242        |
| Young Farmers     | 0          | 300        |
| Loaves and Fishes | 0          | 150        |
| Erskine           | 0          | 223        |
|                   | <u>180</u> | <u>915</u> |

15 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Independent Examiner's Report to the Trustees of West Kirk Church of Scotland.**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024 which are set out on pages 7 to 15.

**Respective responsibilities of trustees and examiner**

The Charity 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) (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 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 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 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 account to be reached.

