

**The Church of Scotland**

**Hurlford Church of Scotland**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR YEAR ENDED 31 DECEMBER 2024**

**Congregation No: 110608**

**Charity No: SC 001084**

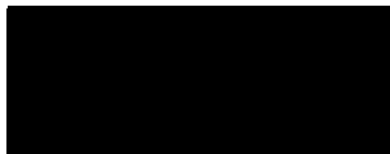
## **Reference and Administrative Information**

**Charity Name:** Hurlford Church of Scotland

**Charity Registration Number:** SC001084

**Congregation Reference No:** 110608

**Contact Address:**



### **Trustees**

**KIRK SESSION**



**CONGREGATIONAL BOARD**



**Principal Office-bearers**



**Independent Examiner**



### **Bankers**

Virgin Money,  
The Foregate  
Kilmarnock  
KA1 1JH

# **Trustees' Annual Report**

## **Year ended 31 December 2024**

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

#### **Governing Document**

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

#### **Recruitment and Appointment of Trustees**

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

#### **Organisational Structure**

The Congregational Board met four times during the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session met seven times during the year and is responsible for spiritual affairs within the church.

### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Weekly Sunday Service, Fortnightly mid. week service, four school services. Joint service with local Catholic Church at Christmas and World Day of Prayer.

Youth activities: Rainbows, Brownies, and Guides who meet weekly September to June.

Guild met fortnightly from October. Fortnightly meeting of the sewing group from September.

Weekly Cuppa and Blether.

Social Events in the year; Two Coffee Mornings, Lunch following worship on two occasions, one theatre outing one Beetle Drive and one Christmas Fayre.

Community Activities; Thrift pop up event twice in the year over three weeks.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2024**

#### **Achievements and Performance**

*Attendance at events; Guild 18, Rainbows, Brownies and Guides 40.*

#### **Financial Review**

*The Principal source of income is weekly freewill offerings, 53 standing orders and open plate.*

*A decrease in offerings of 2.49%.*

*Gift Aid donors down by 3.*

*Fund raising activities – Beetle Drive and Quiz.*

#### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £69,823. This balance represented over six month's expenditure.

The Church also held £3,058 of restricted funds which have been provided for the purposes specified in Note 2.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2024**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



**Session Clerk**

**Date** 27th FEBRUARY 2025

**HURLFORD Church OF SCOTLAND**  
**SC 001084**

**Independent Examiner's Report to the Trustees of Hurlford Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 14.

**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 examiner's statement**

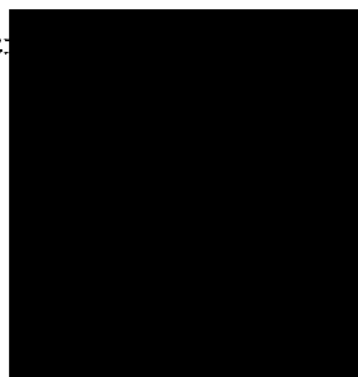
In the course of my examination, no matter has come to my attention

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 9 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.

Name:



Address:



Date:

## Hurlford Church of Scotland

### Receipts and Payments Account Year ended 31 December 2024

	Note 3	Unrestricted Funds <u>2024</u>	Restricted Funds <u>2024</u>	Endowment Funds <u>2024</u>	Total <u>2024</u>	Total <u>2023</u>
<b><u>Receipts</u></b>						
Donations		£45,751	71		£45,822	£47,062
Activities for Generating Funds		510			510	514
Investment Income		8			8	5
		£ 46,269	£71		£46,340	£47,581
Rental of Premises		£ 675			£675	£550
Other Receipts (Note 4a)		10,764			10,764	13,143
Total Receipts		£57,708	£71		£57,779	£61,274
<b><u>Payments</u></b>						
Cost of Generating Funds (Note 4)		£ 203			£ 203	£ 239
Charitable Activities		46,563	£418		46,981	46,775
Charitable Activities (Note 4a)		12,761			12,761	12,502
Total Payments		£59,527	£418		£59,945	£59,516
<b>Excess of Receipts over Payments</b>						
For the year before transfers		£1,819	£347		£2,166	£1,758
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For the year		£1,819	£347		£2,166	£1,758

## Hurlford Church of Scotland

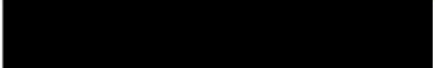
### Statement of Balances At 31 December 2024

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
<b><u>Bank and Deposit Balances</u></b>					
Brought forward	£71,642	£3,405		£75,047	£73,289
<b>Movement in year:</b>					
Excess of receipts over payments	£1,819	£347		£2,166	£1,758
<b>Bank and deposit balances Carried forward</b>	<b>£69,823</b>	<b>£ 3,058</b>		<b>£72,881</b>	<b>£75,047</b>
<b><u>Assets</u></b>					
Gift Aid Receivable	£7,469			£7,469	£7,494

Heritable properties, consisting of the Church, Halls and Manse are not recorded in the accounts.

The accounts were approved by Kirk Session and Financial Board on **27th February 2025**.

For and on behalf of the Kirk Session and Financial Board

	Session Clerk
	Treasurer



# **Hurlford Church of Scotland**

## **Notes to the Accounts**

### **1) Trustee Remuneration and Related Party Transactions**

During the year no trustee received reimbursement for expenses incurred.

### **2) Movements in Fund**

	<b><u>At 1 January</u></b>			<b><u>At 31 December</u></b>
	<b><u>2024</u></b>	<b><u>Receipts</u></b>	<b><u>Payments</u></b>	<b><u>Transfer</u></b>
	<b><u>2024</u></b>			<b><u>2024</u></b>
<b><u>Unrestricted Funds</u></b>				
General Fund	£63,758	£46,944	£46,766	£63,936
Designated Fabric Fund	5,061	1,000	2,350	3,711
Designated Organ Fund	911	0	420	491
Designated Guild Fund	802	8,805	8,576	1,031
Designated Sunday school Fund	605	174	144	635
Sunday Enterprise	12	785	778	19
Designated Men's Club Fund	493	0	493	0
	<u>£71,642</u>	<u>£57,708</u>	<u>£59,527</u>	<u>£69,823</u>
<b><u>Restricted Funds</u></b>				
Flower Fund	£ 524	£ 30	£ 15	£ 539
Benevolent Fund	1,425		200	1,225
Hymn Book Fund	133			133
Mission and Outreach Fund	282			282
Kirk Session Fund	1,041	41	203	879
	<u>£3,405</u>	<u>£ 71</u>	<u>£418</u>	<u>£3,058</u>
<b><u>Total Funds</u></b>	<b><u>£75,047</u></b>	<b><u>£57,779</u></b>	<b><u>£59,945</u></b>	<b><u>£72,881</u></b>

**Hurlford Church of Scotland**  
**Notes to the Accounts Continued**

	Unrestricted Funds <u>2024</u>	Restricted Funds <u>2024</u>	Endowment Funds <u>2024</u>	Total <u>2024</u>	Total <u>2023</u>
<b>3) <u>Analysis of Donations</u></b>					
WFO and Gift Aid	£28,800			£28,800	£29,913
Tax recovered on Gift Aid	7,669			7,669	8,488
Ordinary Offerings (Open Plate)	2,494			2,494	2,179
Other Offerings Donations etc.	6,788	71		6,859	6,482
	<u>£45,751</u>	<u>£ 71</u>		<u>£45,822</u>	<u>£47,062</u>

<b>4) <u>Analysis of Payments</u></b>					
Costs of generating funds					
Offering envelopes	<u>£203</u>			<u>£203</u>	<u>£239</u>
	<u>£203</u>			<u>£203</u>	<u>£239</u>

**Charitable activities**

Give to Grow allocation	£18,616		£18,616	£17,917
Locum Costs	6,101		6,101	11,321
Presbytery Dues	731		731	731
Copyright Licence	259		259	248
Minister's travel expenses	0		0	0
Minister's telephone	0		0	0
Equipment maintenance	684		684	603
Pulpit Supply	2,035		2,035	440
Organist	4,235		4,235	3,895
Fabric repairs and maintenance	633		633	424
Council Tax	0		0	154
Heat and Light	8,986		8,986	7,187
Insurance	3,400		3,400	3,299
Fountain Magazine	0		0	0
Organ and Piano	0		0	0
Printing and Stationery	717	203	920	730
Other expenses	166	215	381	134
	<u>£46,563</u>	<u>418</u>	<u>£46,981</u>	<u>£46,775</u>

NOTE 4a

GUILD

Balance B/Fwd. 1/1/24	£802.17	Capitation Fees	£ 255.00
Donations	56.00	Scottish Bible Society	100.00
Spring Thrift Event	1,596.58	Operation Mobilisation	100.00
Collections	482.80	Church of Scotland F. Kendal	100.00
Spring Theatre Outing	821.00	Guild Projects	400.00
Coffee Morning	727.00	Fishermen's Mission	18.26
Autumn thrift pop up	1,805.00	Sense Scotland	14.92
Catering	50.50	Spring Theatre Outing	630.50
Syllabus	126.00	Speaker's Expenses	439.50
Sense Scotland	14.92	Christmas Fayre Exp's	24.85
Fishermen's Mission	18.26	Piano Player	77.00
Christmas Fayre	2,040.00	Theatre Outing (2024)	1,067.44
Theatre Outing (2024)	1,067.00	Council Dues	9.00
		Hurlford Church	5,040.00
		Sunday School	150.00
		Rainbows	50.00
		Brownies	50.00
		Guides	50.00
		Cash in Bank 31/12/2024	1,030.76
	<u>£ 9,607.23</u>		<u>£ 9,607.23</u>

MEN'S CLUB

Balance B/Fwd. 1/1/2024	£492.75	Hurlford Church	£492.75
Bank Interest	<u>0.00</u>	Cash in Hand 31/12/2024	<u>£ 0.00</u>
	<u>£492.75</u>		<u>£492.75</u>

Note 4a (cont.)

FABRIC FUND

Balance at 1/1/24	£5,060.89	Expended	£2,350.00
Donation	<u>1,000.00</u>	Balance at 31/12/224	<u>£3,710.89</u>
	<u>£6,060.89</u>		<u>£6,060.89</u>

ORGAN FUND

Balance at 1/1/24	£910.68	Expended	£ 419.83
Donation	<u>0.00</u>	Balance at 31/12/24	<u>490.85</u>
	<u>£ 910.68</u>		<u>£ 910.68</u>

SUNDAY SCHOOL

Balance at 1/1/24	£604.36	Orphan Aid	£144.00
Donations	<u>174.00</u>	Cash in Bank at 31/12/24	<u>634.36</u>
	<u>£778.36</u>		<u>£778.36</u>

SUNDAY ENTERPRISE

Balance at 1/1/24	£12.80	Hurlford Church	£777.94
Donations	<u>784.44</u>	Cash in Hand 31/12/24	<u>19.30</u>
	<u>£797.24</u>		<u>£797.24</u>

**NOTE 4a (continued)**

**KIRK SESSION FUND**

Balance at 1/1/24	£1,041.45	Expended	£202.81
Collections	<u>41.10</u>	Cash in Bank 31/12/24	<u>£879.74</u>
	<u>£1,082.55</u>		<u>£1,082.55</u>

**FLOWER FUND**

Balance at 1/1/24	£ 523.84	Expended	£14.99
Donations	<u>30.00</u>	Balance at 31/12/24	<u>538.85</u>
	<u>£553.84</u>		<u>£553.84</u>

**Benevolent Fund**

Balance at 1/1/24	£1,425.18	Expended	£200.00
Donations	<u>000.00</u>	Balance at 31/12/24	<u>1,225.18</u>
	<u>£1,425.18</u>		<u>£1,425.18</u>

**MISSION & OUTREACH**      Balance at 31/12/24    £282.00 -- no transactions during year

**HYMN BOOK FUND**      Balance at 31/12/24    £133-00 -- no transactions during year

## Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' 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 5<sup>th</sup>. and subsequent years) £38,884

<b>6</b>	<b><u>Collections for Third Parties</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	Crossreach		£240.00
	Lady Haig- Charity No. SC016682	£205.00	163.00
	RAF Benevolent Fund	100.00	126.00
	Turkey & Syria Earthquake Appeal		300.00
	Water Aid		195.00
	Scottish Bible Society	150.00	175.00
	S.U. Ayrshire Action Group		140.00
	Mary's Meals	335.00	
	Mission Aviation Fellowship	120.00	
	Church of Scotland Moderator's Challenge	<u>505.40</u>	
		<u>£1,415.40</u>	<u>£1,339.00</u>

<b>7</b>	<b><u>Funds held on behalf of the congregation</u></b>		
	<b><u>By the Church of Scotland General Trustees</u></b>	<b><u>2024</u></b>	<b><u>2023</u></b>
	<b><u>Capital Account</u></b>		
	Credit Balances held at 31 December at cost	£1461	£1461
		<hr/>	<hr/>
	Market Value of Balances at 31 December	£2142	£1546
		<hr/>	<hr/>
	<b><u>Revenue Account</u></b>		
	Credit Balance at 31 December	£761	£656
		<hr/>	<hr/>
	<b>Funds received from Church of Scotland Insurance</b>		
	<b>Prepaid for work to replace Stained Glass Window</b>	<u>£5,075</u>	

#### **Purposes of Designated Funds**

**Fabric Fund:** The Trustees have set aside funds for the maintenance of the Church property

**Guild Fund:** The Trustees have not set aside funds for use by the Guild

**Sunday school Fund:** The Trustees have not set aside funds for use by the Sunday school

**Men's Club Fund:** The Trustees have not set aside funds for use by the Men's Club

**Sunday Enterprise:** The Trustees have not set aside funds for the use of the Sunday Enterprise

#### **Purposes of Restricted Funds**

**Flower Fund:** This is a fund to provide flowers for display during services of worship.

**Benevolent Fund:** This is a fund for those in need in the Parish.

**Hymn Book Fund:** This is a fund to provide new hymn books when required.

**Mission and Outreach Fund:** This is a fund for Mission and Outreach in the Parish.

**Kirk Session Fund:** This is a fund for gift of Bibles wherever the Kirk Session deems as required.