

St Kentigerns Parish Church Of Scotland: Kilmarnock

Scotland · Charity number SC001324

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1971-07-27
Register	View on the OSCR register

Contact

Address	Dunbar Drive New Farm Loch Kilmarnock KA1 3DZ
Website	www.stkentigern.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: A congregation of the Church of Scotland

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£74,910	£100,256	-	3
2023-12-31	£97,428	£97,391	-	2
2022-12-31	£109,077	£130,774	-	2
2021-12-31	£51,989	£45,351	-	2
2020-12-31	£53,096	£54,334	-	2

St Kentigerns Parish Church Of Scotland: Kilmarnock

Scotland - Charity number SC001324

Accounts

**ST KENTIGERN'S PARISH CHURCH of SCOTLAND:
KILMARNOCK**

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 110630

Charity No: SC001324

Reference and Administrative Information

Charity Name: **St Kentigern's Parish Church of Scotland: Kilmarnock**

Charity Registration Number: SC001324

Congregation Reference No: 110630

Contact Address:



Trustees



Principal Office-bearers

Interim Moderator:

Locum Minister:

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers

Royal Bank of Scotland,
John Finnie Street
Kilmarnock

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC001324, and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. The change to the Unitary Constitution from the Model Deed Constitution took place in 2020.

Recruitment and Appointment of 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.

We are now part of Presbytery of South West Scotland. of South West Scotland.

Agreed that a Union be formed with Kay Park Parish Church, Hurlford Church and St Kentigern's. However, Union has still to take place in view of [REDACTED] decision not to proceed with said Union. This Union will occur when [REDACTED] retires or leaves Kay Park Parish Church.

Organisational Structure

Trustees are responsible for the spiritual and financial affairs within the church. Five Committees deal with daily/weekly functioning of the Church. Outreach: Worship: Fellowship: Finance, and Property. Members of the congregation have joined these Groups along with the Trustees.

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.

The following activities took place

- Sunday: 10.30am - Prayer time
 11.00am - Morning Worship
 11.00am - Junior Church
 7.00pm - Youth Church
- Monday: Prayer Meeting by Zoom
 Monday Club for Primary School children
- Tuesday: Tiny Tots Toddlers Group
 Golden Age – meet once per month
- Wednesday: Community Café
 Handy Crafters
 Children's Art Club P4 – P7
- Thursday: Girls' Brigade
- Friday: Messy Church monthly
 Adult Art Class monthly
- Saturday: Men's Breakfast second Saturday of each month

Objectives and Activities (Contd.)

We seek to be a local church which inspires the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing, and serving communities. 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.

██████████ continued as our Interim Moderator until September 2024 when he retired. In December 2024 ██████████ tendered his resignation as Locum and Pastoral Care with immediate effect. ██████████, Depute Presbytery Clerk officiated at our November Kirk Session meeting.

We continue to have three Worship Leaders who shared with the Interim Moderator and Locum Sunday Worship and who have been able to assist other congregations. They led all our worship services over Advent Season.

The three Worship Leaders delivered a pre recorded Christmas Day Service and our Christmas Eve Service which attracted a full attendance. An invitation was extended to join Hurlford Church at their Watchnight Service. A Bereavement Service in December was also delivered by the three Worship Leaders.

We submitted to Presbytery of South West Soctland an update on our Five Year Plan.

Achievements and Performance

Live streaming continues to be offered for Sunday worship and has also included Weddings and Funeral services of a high standard. This facility has enabled members, unable to attend, to participate in worship on a Sunday morning and been viewed by many in Scotland and beyond. Members are also able to join in worship through a dedicated telephone link.

In August we hosted a Community BBQ and over 200 people from within and outwith our Parish attended. This was a successful venture.

In September we held a Parish Mission weekend, Friday evening Question Time, Saturday evening Youth Event and Sunday evening Celebration Night. Every household within our Parish of New Farm Loch, Kilmarnock received a brochure detailing all the events.

We continue to support the local Food bank, run by St Matthew's Roman Catholic Church, through weekly donations by our congregation as well as a specific Harvest contribution. Monetary donations were also collected for Christian Aid, Souper Sunday, The Leprosy Mission and UNICEF.

As a mark of appreciation we held an Afternoon Tea in honour of ██████████ service to St Kentigern's.

Our Church Halls continue to be used by outside agencies including a Country Dance Class, NHS and East Ayrshire Council for In-Service training and conferences.

We continue to reach our members by telephoning them on a regular basis, ensuring members are safe, offering assistance if required in any form and updating them on different aspects of Church life. Any pastoral care issues were passed on to ██████████

Our Monday afternoon Prayer Meeting has continued on Zoom.

Two "Growth Groups" met regularly comprising 2-3 people to share their lives, discuss a Bible passage and pray for each other.

We hosted a Kilmarnock Fellowship of Churches service in September which was led by two of our Worship Leaders and members of our Youth Church. This service attracted a large congregation from various Churches.

Our Youth Church for teenagers continue to meet weekly on a Sunday evening, one Sunday per month in Church, the remaining Sundays in a Leader's home. As our teenagers mature, some studying at University/College, working, meeting together is a huge benefit and encouragement. 3

Achievements and Performance (Contd.)

A Monday Club for Primary School children continues and a faithful group of children attend.

Our Tiny Tots for pre school children and parents proves to be very successful with large numbers attending.

The Girls' Brigade and Junior Church meet regularly.

Golden Age which meets once per month has attracted many people from within our town.

Our Community Café which meets on a Wednesday morning has seen members of the community attending along with Church members and is seen as a warm friendly safe place. We introduced a Bible Verse per week with a short talk and we also introduced a free lunch every second month for people living within our community.

In September we introduced a Men's Breakfast held on the second Saturday of each month with invited speakers. This replaced Coffee @ The Loch.

Our All Age Messy Church has proved to be very successful with a large number of families attending.

Our Praise Band "Reachout" continue to lead our worship and participated in other Churches events.

We introduced a very successful Holiday Club in August for children of Primary school age with increased numbers attending. This was led by one of our Worship Leaders with other volunteers participating.

A very successful Ladies Retreat was held in October with ladies from different Churches throughout the area attending.

Our Social Committee has been busy preparing church lunches the proceeds of which have been donated to Christian Aid, Souper Sunday.

We continue to support two rural Churches in north west Romania, our association organised by The Church of Scotland World Mission Council. Christmas Greeting messages from members of the congregation appeared on screen, donations raised supporting our Romania Project.

Another successful Ceilidh was held in December with members from the local Roman Catholic Church and the two Churches we will be in union with invited along.

Financial Review

Overall in 2024 income decreased and expenditure increased. Expenditure in excess of £13,000, incurred for the installation of a new fire alarm system and emergency lighting, was fully reclaimed from the Consolidated Fabric Fund. After stripping out these figures there was a small reduction in income and larger increase in expenditure.

There were increases in income received from offerings and rental of premises. Tax recovered on Gift Aided donations and miscellaneous donations decreased. The former is due to a submitted claim not being fully processed during 2024. The congregation continued to give generously for third parties.

The increase in expenditure can mainly be attributed to:

Essential fabric costs e.g. replacement of front and rear railings

Clearing of utilities arrears due to meter reading and collection issues with supplier.

The overall effect of the information stated above has resulted in the surplus, of £37, recorded in 2023 becoming a deficit of £25346.03 in 2024.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately £25,000 including designated funds held by various organisations within the Church - see Note 2.

Statement of Trustees' Responsibilities.

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

The trustees 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date ..23/3/2025.....

St Kentigern's Parish Church of Scotland: Kilmarnock
SC0001324

Independent Examiner's Report to the Trustees of St Kentigern's Parish Church of Scotland: Kilmarnock

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 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 (as amended).

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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



Date 24/3/2025

St Kentigern's Parish Church of Scotland: Kilmarnock

Receipts and Payments Account

Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
RECEIPTS					
Donations	41234.7	Nil	Nil	41234.70	43551.12
Legacies	Nil	Nil	Nil	Nil	Nil
Activities for Generating Funds	Nil	Nil	Nil	Nil	Nil
Bank & Deposit interest	Nil	Nil	Nil	Nil	Nil
Investment Income	Nil	Nil	Nil	Nil	Nil
Deficit last year	Nil	Nil	Nil	Nil	Nil
Rental of premises	2347.50	Nil	Nil	2347.50	1676.00
Sale of assets	Nil	Nil	Nil	Nil	Nil
Sale of investments	Nil	Nil	Nil	Nil	Nil
Grants	750	Nil	Nil	750.00	Nil
Receipts from General Trustees	17269.42	Nil	Nil	17269.42	35675.59
Other Receipts	*Note 1 5225.49	Nil	Nil	5225.49	8413.70
Pathfinders	*Note 2 Nil	Nil	Nil	Nil	2.04
Flower Fund	*Note 2 735.5	Nil	Nil	735.50	515.16
Messy Church	*Note 2 796.92	Nil	Nil	796.92	1,173.09
Youth Church	*Note 2 515.14	Nil	Nil	515.14	557.00
Ladies Retreat	*Note 2 782.07	Nil	Nil	782.07	1171.42
Junior Church	*Note 2 Nil	Nil	Nil	Nil	Nil
Social Committee	*Note 2 Nil	Nil	Nil	Nil	2.52
Golden Age	*Note 2 2,578.47	Nil	Nil	2578.47	2,795.64
Community Café	*Note 2 1,687.25	Nil	Nil	1687.25	1,845.71
Tiny Tots	*Note 2 767.69	Nil	Nil	767.69	Nil
Monday Club	*Note 2 120.00	Nil	Nil	120.00	50.00
Reachout	*Note 2 100.00	Nil	Nil	100.00	50.00
Total Receipts	74910.15	0	Nil	74910.15	97428.99
PAYMENTS					
Costs for Generating Funds	77.04	Nil	Nil	77.04	70.04
Charitable activities	93256.31	Nil	Nil	93256.31	89381.33
Pathfinders	*Note 2 215.66	Nil	Nil	215.66	182.35
Flower Fund	*Note 2 735.49	Nil	Nil	735.49	638.48
Messy Church	*Note 2 833.53	Nil	Nil	833.53	1,094.40
Youth Church	*Note 2 503.86	Nil	Nil	503.86	393.05
Ladies Retreat	*Note 2 803.25	Nil	Nil	803.25	1066.80
Junior Church	*Note 2 109.04	Nil	Nil	109.04	40.26
Social Committee	*Note 2 Nil	Nil	Nil	Nil	12.55
Golden Age	*Note 2 1,127.56	Nil	Nil	1127.56	2,912.33
Community Café	*Note 2 1,926.53	Nil	Nil	1926.53	1,582.78
Tiny Tots	*Note 2 566.51	Nil	Nil	566.51	Nil
Monday Club	*Note 2 76.40	Nil	Nil	76.40	17.50
Reachout	*Note 2 25.00	Nil	Nil	25.00	Nil
Total Payments	100256.18	0.00	Nil	100256.18	97391.87

St Kentigern's Parish Church of Scotland: Kilmarnock

Receipts and Payments Account

Year ended 31 December 2023

(Continued)

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	£	£	£	£	£
Excess of Receipts over Payments for the year before transfers	-25,346.03	0.00	Nil	-25,346.03	37.12
Transfers	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
Excess of Receipts over Payments for the year	<u>-25,346.03</u>	<u>0.00</u>	<u>Nil</u>	<u>-25,346.03</u>	<u>37.12</u>

* Note 1

Analysis of Other receipts

Donation from organisation	1024.00
Funeral and Wedding donations	250.00
Leprosy Mission donations	434.35
Unicef Donations	110.02
Christian Aid Donations	244.2
Romania donations	1067.34
Foodbank donations	315.00
Ceilidh donations	154.00
Holiday club donations	220.00
Souper Sunday donations	230.00
Film night donations	184.08
BBQ Donations	28.00
Community Council Donation	100.00
Interim Moderator collection	372.50
Interim Moderator flowers donation	12.00
Donations for Tiny Tots	50.00
Donation for Monday Club	100.00
Donation for Messy Church	50.00
Donation for Junior Church	10.00
Donation for Handy Crafters	10.00
Hamilton Arts Donations	250.00
Misc Donations	10.00
	<u>5225.49</u>

* Note 2

Unrestricted:

These receipts and payments are held in bank accounts by the named groups.
Accounts are audited and balance sheets held by Treasurer.

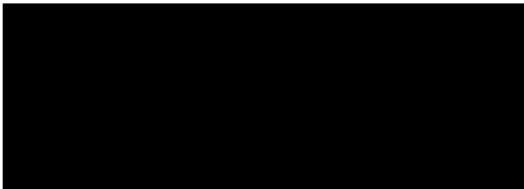
Restricted:

St Kentigern's Parish Church of Scotland: Kilmarnock
Statement of Balances
at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	76,957.86	Nil	Nil	76,957.86	76,920.74
Movement in year:					
Excess of Receipts over Payments for the year	<u>-25,346.03</u>	<u>0.00</u>	<u>Nil</u>	<u>-25,346.03</u>	<u>37.12</u>
Bank & deposit balances carried forward	<u>51,611.83</u>	<u>0.00</u>	<u>Nil</u>	<u>51,611.83</u>	<u>76,957.86</u>
<u>Investments at market value</u>	Nil				
<u>Assets</u>					
Gift Aid Receivable	Nil				
<u>Liabilities</u>					
Funds held for Romania	550.61				
Foodbank donation held	20.00				

The accounts were approved by the Trustees on 23/3/2025

For and on behalf of the Unified Session



St Kentigern's Parish Church of Scotland: Kilmarnock
Notes to the Accounts

1 Trustees Remuneration and Related Party Transactions

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec. 2024 £
2 Movement in Funds					
Unrestricted Funds					
Pathfinders	215.66	0.00	215.66	Nil	0.00
Messy Church	305.79	796.92	833.53	Nil	269.18
Youth Church	285.36	515.14	503.86	Nil	296.64
Reachout	444.27	100.00	25.00	Nil	519.27
Ladies Retreat	252.31	782.07	803.25	Nil	231.13
Social Committee	0.00	0.00	0.00	Nil	0.00
Golden Age	1,480.52	2,578.47	1,127.56	Nil	2,931.43
Community Café	1,948.92	1,687.25	1,926.53	Nil	1,709.64
Tiny Tots	0.00	767.69	566.51	Nil	201.18
Monday Club	0.00	120.00	76.40	Nil	43.60
Flower Fund	322.25	735.50	735.49	Nil	322.26
Junior Church	384.59	0.00	109.04	Nil	275.55
Current Account	71,318.19	66,827.11	93,333.35	Nil	44,811.95
	<u>76,957.86</u>	<u>74,910.15</u>	<u>100,256.18</u>	<u>Nil</u>	<u>51,611.83</u>
Restricted Funds					
				Nil	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>Nil</u>	<u>0.00</u>
Total Funds	<u>76,957.86</u>	<u>74,910.15</u>	<u>100,256.18</u>	<u>Nil</u>	<u>51,611.83</u>

St Kentigern's Parish Church of Scotland: Kilmarnock

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO & Open Plate (non Gift Aid)	15,883.64	Nil	Nil	15,883.64	15,831.43
Gift Aid Donations	20,640.79	Nil	Nil	20,640.79	19,409.06
Tax Recovered on Gift Aid Dons	4,710.27	Nil	Nil	4,710.27	8,310.63
Other Offerings, Donations etc	<u>25,592.41</u>	<u>Nil</u>	<u>Nil</u>	<u>25,592.41</u>	<u>45,765.29</u>
	66,827.11	Nil	Nil	66,827.11	89,316.41
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	77.04	Nil	Nil	77.04	70.04
Charitable Activities					
Ministries & Mission allocation	13030.00	Nil	Nil	13,030.00	16946.00
Presbytery dues	715.00	Nil	Nil	715.00	715.00
Interim Moderator Expenses	340.69	Nil	Nil	340.69	264.91
Locum Minister's expenses	553.05	Nil	Nil	553.05	136.35
Pulpit supply	100.00	Nil	Nil	100.00	Nil
Church Musician and cover	3588.98	Nil	Nil	3,588.98	3040.80
Fabric repairs and maintenance	17360.32	Nil	Nil	17,360.32	5458.06
Cleaner	2,009.97	Nil	Nil	2,009.97	2494.3
Streaming expenses	497.03	Nil	Nil	497.03	42.50
Heat & Light	20665.48	Nil	Nil	20,665.48	1428.09
Insurance	1961.73	Nil	Nil	1,961.73	2018.56
Licences	1495.56	Nil	Nil	1,495.56	1246.1
Printing, stationery, postage	1203.12	Nil	Nil	1,203.12	1209.14
Phone service for Church Services	128.40	Nil	Nil	128.40	128.40
Broadband	720.00	Nil	Nil	720.00	720.00
Locum Costs	9283.72	Nil	Nil	9,283.72	6426.18
Instrument Maintenance	Nil	Nil	Nil	0.00	444.48
Outreach Committee	1177.08	Nil	Nil	1,177.08	187.21
Fellowship Committee	401.25	Nil	Nil	401.25	392.70
Worship Committee	21.64	Nil	Nil	21.64	240.82
Accessible Toilet	Nil	Nil	Nil	0.00	840.00
Sanctuary redevelopment	Nil	Nil	Nil	0.00	37025.84
Fire alarm & emergency lighting	13804.80	Nil	Nil	13,804.80	Nil
Kitchen extension	Nil	Nil	Nil	0.00	1280.16
Other Expenses	<u>* Note 3 4,198.49</u>	<u>Nil</u>	<u>Nil</u>	<u>4,198.49</u>	<u>6,504.33</u>
	93,333.35	Nil	Nil	93,333.35	89,259.97
Governance costs					
Independent examiner's fees	Nil	Nil	Nil	Nil	Nil
Other payments					
Purchase of assets	Nil	Nil	Nil	Nil	Nil
Purchase of investments	Nil	Nil	Nil	Nil	Nil

St Kentigern's Parish Church of Scotland: Kilmarnock
(Continued)

* Note 3

REHISS Course x 3	165.00
Fellowship of Kilmarnock Churches	30.00
Holiday club expenses	154.73
Paper uplifts	20.93
Golden Age	200.00
Tiny Tots	100.00
Youth Church	200.00
Monday Club (donations received)	100.00
Messy Church (donations received)	50.00
Tiny Tots (donations received)	50.00
Junior Church (Donations received)	10.00
Gifts	50.99
Retiring collection to Interim Moderator	360.50
Donations to foodbank	295.00
Tax Assist	218.40
Sundries	8.50
Third Parties	2184.44
Total	<hr/> 4198.49

ST KENTIGERN'S CHURCH OF SCOTLAND: KILMARNOCK
(CONTINUED)

5. 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 fifth and subsequent years) £38,884.

6. Collections for Third Parties

	2024	2023
	£	£
Leprosy Mission	434.35	597.60
Christian Aid	244.20	396.54
UNICEF	110.02	150.00
Church of Scotland Souper Sunday (HIV)	230.00	302.80
Romania	1165.87	800.57
Tearfund (Turkey Earthquake appeal)	Nil	868.50
	<u>2184.44</u>	<u>3116.01</u>

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

<u>CONSOLODATED FABRIC FUND CAPITAL (56)</u>	2024	2023
Deposit Account		
Credit Balances held at 31 December	50060.47	67329.89
Market Value of Balances at 31 December	Nil	Nil
<u>CONSOLODATED FABRIC FUND REVENUE (50)</u>	2024	2023
Credit Balance at 31 December	8930.17	5343.55
<u>TEMPORARY ACCOUNT</u>	2024	2023
Credit Balance at 31 December	Nil	Nil