

St Ninian's Episcopal Church:Prestwick

Scotland · Charity number SC001486

Details

Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1960-07-11
Register	View on the OSCR register

Contact

Address	Maryborough Road Prestwick Ayrshire KA9 1SD
Website	www.stniniansprestwick.org.uk

Activities

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

Purposes: 'the advancement of education', 'the advancement of religion', 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of human rights, conflict resolution or reconciliation', 'the promotion of religious or racial harmony', 'the advancement of environmental protection or improvement', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: The advancement of Religion

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'Other defined groups', 'Other charities or voluntary bodies'

Objectives: the advancement of religion

Geography

- **Main operating location:** South Ayrshire
- **Geographical spread:** UK and overseas

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£73,003	£70,817	-	1
2024-06-30	£60,075	£65,016	-	1
2023-06-30	£67,851	£61,546	-	1
2022-06-30	£49,632	£56,648	-	1
2021-06-30	£46,297	£50,472	-	1

St Ninian's Episcopal Church:Prestwick

Scotland - Charity number SC001486

Accounts

St Ninian's Episcopal Church, Prestwick



St Ninian's

Walking together, following Jesus.

Trustees Annual Report & Accounts
for year ending 30th June 2025

Charity Number (OSCR) SC001486

ST NINIAN'S EPISCOPAL CHURCH - PRESTWICK

CHARITY NUMBER – SC001486

CHARITY TRUSTEES – Members of the Vestry

Trustees as at 30th June 2025

Rev Canon Helen Jane Ross	Rector & Chair
Elaine Smith	Secretary
Angus Denham	Treasurer
Elizabeth Pugh	Property Convener
Elizabeth Marsden	Lay Rep
Richard Pilley	Alt Lay Rep
James Anderson	
Etain Hagart-Alexander	
Heather Lennon	
Christine Morrison	
Phil White	

Other Trustees who served during the year:
(none)

INDEPENDENT EXAMINER

W.G. Dickson & Co
152a High Street
Irvine
KA12 8AN

BANKERS

Virgin Money
43 Alloway Street
Ayr
KA7 1SP

CHURCH ADDRESS (charity principal address)

St Ninian's Episcopal Church
Maryborough Road
Prestwick
KA9 1SD

ST NINIAN'S EPISCOPAL CHURCH PRESTWICK

Annual Report of the Trustees / Members of the Vestry

The members of the Vestry present their annual report together with the financial statements for the year ended 30 June 2025.

Structure and Governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, the Vestry reports to the congregation as follows.

1. St Ninian's Episcopal Church, Prestwick, is a registered Scottish Charity (SC001486).
2. It is a member of the Diocese of Glasgow and Galloway of the Scottish Episcopal Church and is in full communion with the Anglican Church
3. The superior authority is the Bishop of Glasgow and Galloway
4. All of its affairs are governed by the Vestry.

Appointment of Vestry Members

Vestry members are elected or appointed by Annual General Meeting established by constitution and under Canon Law of the Scottish Episcopal Church. An induction process exists for new members including a declaration of charity trustee eligibility, meanwhile ongoing guidance is given to ensure that Vestry members are familiar with the Church's values, aims and responsibilities as the designated trustees of a charity.

The induction process includes issuing new members with a copy of the church's constitution and documents from provincial website of the Scottish Episcopal Church on both Responsibilities of the Vestry and Guidance for Vestries. New members also sign a declaration of their eligibility to act as charity trustee

Administrative Structure

It is the duty of the Vestry to manage the temporal affairs of the congregation with responsibility to keep the fabric and property of the church and other buildings in good working order and to look after the finances of the church.

Statement of Risk

The Vestry keeps under review the major risks to which the Church is exposed and has established procedures to mitigate any risks identified. The Vestry has insurance policies in place for the Church buildings.

Charitable Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fund raising for local, national and international needs, social meetings, predominantly of the youth, the elderly and many community groups of all ages. The mission of the church is "To know God and to make God known"; "To listen, love and pray".

Volunteers

The Vestry is grateful for the time freely given by a large number of volunteers, without whom many of the activities would be unable to operate.

Achievements and performance

The Church continues to make its facilities available for use and provide worship for the whole community.

Financial Review & Commentary

Overall

An overall surplus of £2,186 arose for the financial year compared to a deficit of £4,941 in prior year.

The surplus of £2,186 arose for ordinary activity, reflecting:

- £2,000 of this surplus is Grant funding received from VASA and restricted to funding costs for NEXUS program that will be incurred during July 2025 thru Feb 2026 (ref VASA grant below)
- Regular giving increased by £6,706
- Donations to Building Fund of £ 2,457, compared to £1,005 in previous year
- £7,359 of repairs to Church buildings, compared to £2,171 in previous year

Two grants were received during the year:

- £5,650 from Diocese of Scottish Episcopal Church for stonework repairs to church building.
- £2,500 from VASA (Voluntary Action South Ayrshire) Chatty Spaces (Communities Mental Health & Wellbeing Fund) for the costs to implement NEXUS – a bi-weekly program of lunch and activities in the church hall centred on Body, Mind and Spirit for referrals from local community.

The Trustees regularly review the financial position and seek to minimize expenditure while increasing receipts from regular giving, Hall Lets and Grants.

Commentary on Receipts

Total receipts, including Grants, were £73,003 – increase on prior year £60,075

- Regular donations, increased to £47,980 versus £42,942 reflecting additional donors.
- Two grants totalling £8,150 were received during the year as detailed above
- Gift-Aid rebates were £10,934 versus £9,266 commensurate increased donations.
- Hall Lets were similar to previous year at £3,482

Commentary on Expenditure

Total expenditure increased to £70,817 versus prior year £65,016 - reflecting:

- Stipend at £42,733 remained similar to prior year - reduced pension costs offset payroll inflation.
- Buildings cost increased significantly due to critical repairs however £5,650 was offset by Diocesan grant (ref above)
- Utility costs decreased to £2,749 – benefit of contract tracking stabilized UK wholesale prices.
- Consumables increased, mostly due to NEXUS activities which are offset by grant funding
- As a Charity, we continue to receive 100% exemption from Non-Domestic & Water Rates
- Council Tax is paid for the Rectory provided to our Rector.
- The Church continues to make a contribution (Quota), to the Diocese of Glasgow and Galloway, the amount £6,265 was increase on prior year.

Closing Balances

- The total closing balances of accounts are £15,397
 - £2,000 of this balance is Grant funding received from VASA and restricted to funding costs for NEXUS program that will be incurred during July 2025 thru Feb 2026
 -
- As at 30th June 2025, the balance of £15.397 comprises:
 - £ 12,714 in church bank account;
 - Receipts pending of £5,616 comprising:
 - £ 5,176 of receipts due from HRMC for Gift Aid;
 - £ 440 of Hall Lets due
 - Payments pending of £ 2,932 comprising:
 - £ 2,318 of Stipend PAYE deductions due to HMRC
 - £ 614 of payments due for Church, Hall and Parish expenses incurred
 - £2,000 of this balance is Grant funding received from VASA and restricted to funding costs for remaining period of NEXUS program that will be incurred during July 2025 thru Feb 2026

Cont. Annual Report of the Trustees / Members of the Vestry

Plans for future periods

The Vestry will continue its range of present activities in the foreseeable future.

The Trustees regularly review the financial position and seek to minimize expenditure while increasing receipts from regular giving, Hall Lets and Grants.

Reserves

The Vestry has adopted a policy of trying to maintain a level of unrestricted reserves such that, in the event of a significant drop in income, the church would be able to maintain its current level of activities for a reasonable period until replacement funding is obtained.

The Vestry previously established the Building Fund to encourage ad-hoc gifting to fund significant building renovations and repairs and to have 'match' funding available for grant funding. Donations to the Building Fund are considered Designated donations unless donors make specific Restrictions..

Statement of the Vestry Member's Responsibilities

The members of the Vestry 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 Vestry are responsible for keeping proper accounting records which, on request, must reflect the current 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 and the Charities Accounts (Scotland) Regulations 2006. 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.

On behalf of the Vestry

Angus Denham

Helen Jane Ross



Treasurer

Date: 19th October 2025

Rector

Date: 19th October 2025

Independent Examiner's Report to the Vestry of St Ninian's Episcopal Church, Prestwick

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on the following pages.

Respective responsibilities of Vestry Members and examiner

The Vestry members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The Vestry members consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Accounts Regulations. 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: WILLIAM GEORGE DICKSON

Relevant professional qualification / professional body: FFA., FAIA., NABRP..

Address: 152a HIGH STREET, IRVINE, KA12 8AN

Date: 25/11/2025

Signed: 

Financial Statements

Statement of Receipts & Payments for Year Ended 30th June 2025

Accounts Details for Year Ending 30 June 2025

RECEIPTS	2025	2024
REGULAR GIVING	58,914	52,208
Pledged Giving & Open Plate	47,980	42,942
Gift-Aid (incl GASDS)	10,934	9,266
HALL & CHURCH LETS	3,482	3,569
MISCELLANEOUS	-	43
SPECIAL COLLECTIONS (excl Gift Aid)	2,457	1,005
Projects - Buildings	2,457	1,005
Other		
LEGACIES (incl Buildings Fund)	-	500
GRANTS	8,150	2,750
TOTAL - RECEIPTS	73,003	60,075
EXPENSE	2025	2024
CLERGY	42,733	42,029
CHURCH & HALL	15,460	10,989
RECTORY	4,044	4,417
PARISH	2,316	2,049
QUOTA, DONATION & MISSION	6,265	5,531
Diocesan Quota	6,265	5,456
Mission	-	75
Special Collections	-	-
Donation	-	-
	-	-
TOTAL - EXPENSE	70,817	65,016
SURPLUS / (DEFICIT)	2,186	(4,941)

Cont - Financial Statements

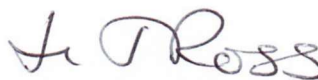
Statement of Balances – As at 30th June 2025

STATEMENT OF BALANCES	2025	2024
Balances at Start of Year		
- Bank Opening Balance	7,339	9,239
- Receipts Due c/fwd	11,301	11,597
- Disbursements pending c/fwd	(5,429)	(2,684)
Opening Balances	13,211	18,152
Surplus / (Deficit) for Period	2,186	(4,941)
Balances at End of Year		
- Bank Closing Balance	12,714	7,339
- Receipts Due	5,616	11,301
- Disbursements pending	(2,932)	(5,429)
Closing Balances	15,397	13,211

Signed on Behalf of all the Trustees:

Angus Denham

Helen Jane Ross

Treasurer

Date: 19th October 2025

Rector

Date: 19th October 2025

Cont - Financial Statements

Notes to the Accounts - Accounting Policies

Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the church during the financial year, along with a statement of balances.

Adjustments have been made for known, and material, Receipts or Payments which are due or incurred at year end but not yet settled or received via bank or in cash. Such adjustments are included to enable both a year-on-year comparison of the charity's financial situation and also an accurate position of available financial resources.

Nature and Purpose of Funds

At end of June 2025, there are unrestricted funds of £13,397 to support all ongoing operations and Restricted Funds of £2,000.

As explained elsewhere in report, the £2,000 of Restricted Funds are Grant received from VASA in March 2025 and restricted to funding costs for remaining NEXUS program that will be incurred during July 2025 thru Feb 2026

As explained elsewhere in this report, the Building Fund includes funds within the overall balances but designated for renovation and improvements to church fabric. Amount of these designated funds is £2,629 at end of year.

Church & Rectory Buildings.

The Church, Hall & Rectory are not shown in the statement of balances. These building are used entirely for the continuing activities of the Charity; hence the Vestry believes it is neither possible or appropriate to place a market value on them. The Vestry has appropriate insurance policies in place for all the church buildings.

Remuneration and Expenses paid to Vestry Members

None of the vestry members received any remuneration or expenses relating to their position as Vestry members.

However, commensurate with their post, the Rector received the following:

- A stipend and contributions to a pension fund, in accordance with, for the post of Rector, the stipendiary amounts as directed and approved by the Scottish Episcopal Church (SEC).
- As is customary, the Rector occupies the Rectory, on a rent-free basis.
- As is customary, the council tax on the Rectory is also paid for by the charity.

Cont - Financial Statements

Notes to the Accounts – Detailed Financial Statements – Receipts

RECEIPTS	2025	2024
REGULAR GIVING	58,914	52,208
Pledged Giving & Open Plate	47,980	42,942
Gift-Aid (incl GASDS)	10,934	9,266
HALL & CHURCH LETS	3,482	3,569
MISCELLANEOUS	-	43
SPECIAL COLLECTIONS (excl Gift Aid)	2,457	1,005
Projects - Buildings	2,457	1,005
Other		
LEGACIES (excl Buildings Fund)	-	500
GRANTS	8,150	2,750
Projects - Buildings	-	-
TOTAL - RECEIPTS	73,003	60,075

Cont - Financial Statements

Notes to the Accounts – Detailed Financial Statements – Expenses

EXPENSE	2025	2024
CLERGY	42,733	42,029
Stipend	33,648	31,791
Pension	9,085	10,238
NI (employer)	-	-
Training	-	-
True-Up Stipend & Expenses	-	-
CHURCH & HALL	15,460	10,989
Heating	1,985	3,606
Electricity	763	1,454
Cleaning	2,016	1,200
Insurance	1,878	1,631
Altar Supplies	132	98
Repairs	7,359	2,171
Grounds	1,200	780
Equipment	126	49
-	-	-
RECTORY	4,044	4,417
Council Tax	3,220	3,097
Insurance	679	-
Repairs	146	1,321
New Rectory - Upgrading	-	-
PARISH	2,316	2,049
Digital & Media	186	580
Telecoms & Mail	302	369
Car Mileage	133	391
Books & Music	616	404
Stationery & Banners	89	145
Consumables	990	160
Guest Speakers	-	-
Governance	-	-
-	-	-
DONATION & MISSION	6,265	5,531
Diocesan Quota	6,265	5,456
Mission	-	75
Special Collections	-	-
Donation	-	-
-	-	-
TOTAL PAYMENTS	70,817	65,016
SURPLUS / (DEFICIT)	2,186	(4,941)

Cont - Financial Statements

Notes to the Accounts – Designated Funds – “The Building Fund” - Receipts, Expenditure & Closing Balances

St Ninian's Church - Designated Funds - "The Building Fund"	
Designated Funds at Start of Year	647
Receipts	
Donations	
Donations non-specific (not gift aid)	514
Non specific (with gift aid)	1,000
Specific - Door Refurbishment	825
Stonework	119
Gift-Aid Reclaim (portion of main GA)	456
	2,913
Grants	
Diocese - Stonework repairs	5,650
	-
	-
	5,650
Total - Grants & Donations incl Gift-Aid	8,563
Expenditure	
Church doors ironwork restoration (50% deposit)	825
Stonework repairs (offset by grant)	5,757
Others	
Transfers to General Funds	
Total Expenditure	6,582
Designated Funds at End of Year	2,629

Cont - Financial Statements

Notes to the Accounts – Closing Balances

Closing Balance Sheet at 30th June 2025

Bank Statement at 30 June 2025	12,714
Receipts Due	5,616
Gift Aid Reclaim (incl GASDS) due thru Jun '24	5,176
Free-Will Offering June (bank credit on 1st July)	-
Other Hall Lets	-
Weigth Watchers Hall Lets	440
Payments In-Process	(2,932)
Utilities	0
Stipend	0
Pension	0
HMRC - PAYE deductions	(2,318)
Church & Hall & Parish (cheques pending)	(614)
Closing Balances at 30th June 2025	15,397

St Ninian's Episcopal Church:Prestwick

Scotland - Charity number SC001486

Accounts

St Ninian's Episcopal Church, Prestwick



St Ninian's

Walking together, following Jesus.

Trustees Annual Report & Accounts
for year ending 30th June 2024

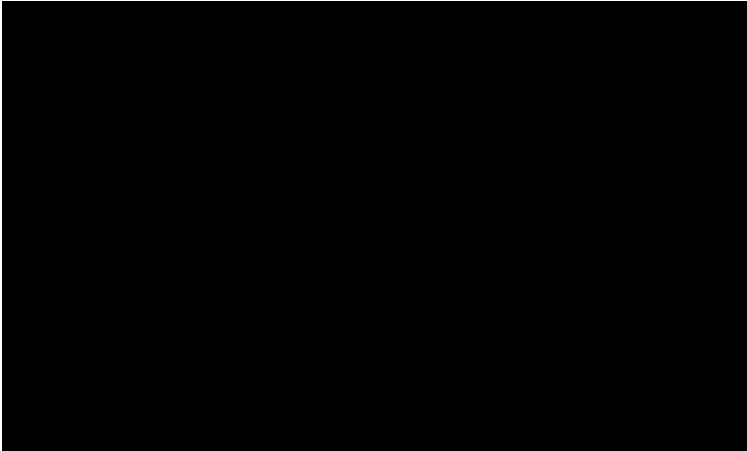
Charity Number (OSCR) SC001486

ST NINIAN'S EPISCOPAL CHURCH - PRESTWICK

CHARITY NUMBER – SC001486

CHARITY TRUSTEES – Members of the Vestry

Trustees as at 30th June 2024



INDEPENDENT EXAMINER

W.G. Dickson & Co
152a High Street
Irvine
KA12 8AN

BANKERS

Clydesdale Bank
43 Alloway Street
Ayr
KA7 1SP

CHURCH ADDRESS (charity principal address)

St Ninian's Episcopal Church
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ST NINIAN'S EPISCOPAL CHURCH PRESTWICK

Annual Report of the Trustees / Members of the Vestry

The members of the Vestry present their annual report together with the financial statements for the year ended 30 June 2024.

Structure and Governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, the Vestry reports to the congregation as follows.

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Appointment of Vestry Members

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The induction process includes issuing new members with a copy of the church's constitution and documents from provincial website of the Scottish Episcopal Church on both Responsibilities of the Vestry and Guidance for Vestries. New members also sign a declaration of their eligibility to act as charity trustee

Administrative Structure

It is the duty of the Vestry to manage the temporal affairs of the congregation with responsibility to keep the fabric and property of the church and other buildings in good working order and to look after the finances of the church.

Statement of Risk

The Vestry keeps under review the major risks to which the Church is exposed and has established procedures to mitigate any risks identified. The Vestry has insurance policies in place for the Church buildings.

Charitable Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer, Christian education, charitable work and fund raising for local, national and international needs, social meetings, predominantly of the youth, the elderly and many community groups of all ages. The mission of the church is "To know God and to make God known"; "To listen, love and pray".

Volunteers

The Vestry is grateful for the time freely given by a large number of volunteers, without whom many of the activities would be unable to operate.

Achievements and performance

The Church continues to make its facilities available for use and provide worship for the whole community.

Financial Review & Commentary

Overall

An overall deficit of £4,941 arose for the financial year compared to a surplus of £6,305 in prior year.

A deficit of £4,941 arose for ordinary activity, reflecting:

- Regular giving slightly decreased by £975
- Decreased receipts from Hall Lets by £795
- Receipts of £3,250 for non-recurring Grants & Legacies / In-Memoria – reduction of £6,010 compared to previous year.
- Increase of £3,639 in cost for Clergy Stipend and Pension.

Two grants were received during the year:

- £1,650 from Diocese of Scottish Episcopal Church for transitional support for increased Stipend.
- £1,100 from Prestwick & Villages Locality Partnership to support provision of Community Activities

The Trustees regularly review the financial position and seek to minimize expenditure while increasing receipts from regular giving, Hall Lets and Grants.

Commentary on Receipts

Total receipts, including Grants, were £60,075 – decrease on prior year £67,851

- Regular donations, decreased slightly to £42,942 versus £43,550.
- Gift-Aid rebates were £9,266 versus £9,633 commensurate with slightly reduced donations.
- Hall Lets decreased to £3,569 versus £4,364, reflecting the cessation of a recurring let.
- Legacy of £500
- Two grants totalling £2,750 were received during the year as detailed above.

Commentary on Expenditure

Total expenditure increased to £65,016 versus prior year £61,546 - reflecting:

- Stipend expense increased by £3,639 reflecting general inflation in 2023 applied to 2024 pay.
- Utility costs decreased slightly to £5,060 – reflecting the final bill for ridiculously expensive EDF supply and initial deposit for new contract with Octopus Business.
- As a Charity, we continue to receive 100% exemption from Non-Domestic & Water Rates for our Church and Hall.
- Council Tax is paid for the Rectory provided to our Rector.
- The Church continues to make a contribution (Quota), to the Diocese of Glasgow and Galloway, the amount £5,456 was similar to prior year.

Closing Balances

- The total closing balances of accounts are £13,211.
- As at 30th June 2024, the balance of £13,211 comprises:
 - £ 7,339 in church bank account;
 - Receipts pending of £11,301 comprising:
 - £ 9,219 of receipts due from HRMC for Gift Aid;
 - £ 1,100 of Hall Lets due
 - £ 982 of free-will offering pending bank credit on 1st July
 - Payments pending of £ 5,429 comprising:
 - £ 3,087 of Stipend and Pension pending bank credit on 1st July
 - £ 1,641 of PAYE deductions due to HMRC
 - £ 701 of payments due Church, Hall and Parish expenses incurred

Cont. Annual Report of the Trustees / Members of the Vestry

Plans for future periods

The Vestry will continue its range of present activities in the foreseeable future.

The Trustees regularly review the financial position and seek to minimize expenditure while increasing receipts from regular giving, Hall Lets and Grants.

Reserves

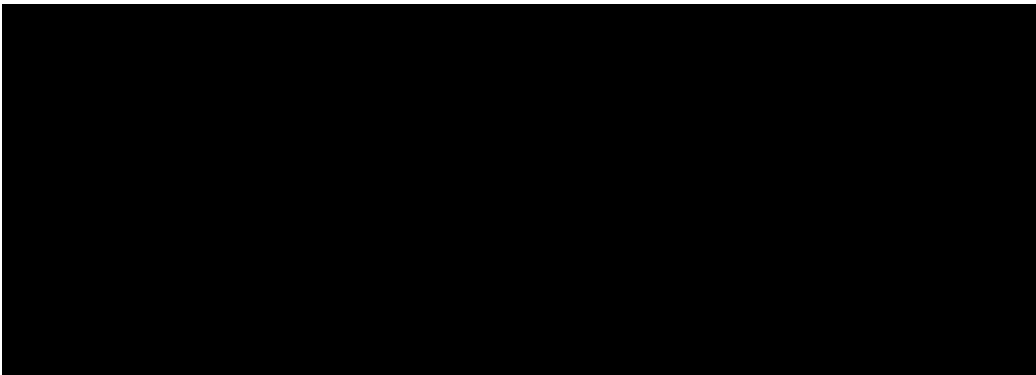
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The Vestry previously established the Building Fund to encourage ad-hoc gifting to fund significant building renovations and repairs and to have 'match' funding available for grant funding. Donations to the Building Fund are considered Designated donations unless donors make specific Restrictions..

Statement of the Vestry Member's Responsibilities

The members of the Vestry 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 Vestry are responsible for keeping proper accounting records which, on request, must reflect the current 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 and the Charities Accounts (Scotland) Regulations 2006. 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.

On behalf of the Vestry



Independent Examiner's Report to the Vestry of St Ninian's Episcopal Church, Prestwick

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on the following pages.

Respective responsibilities of Vestry Members and examiner

The Vestry members are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. The Vestry members consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

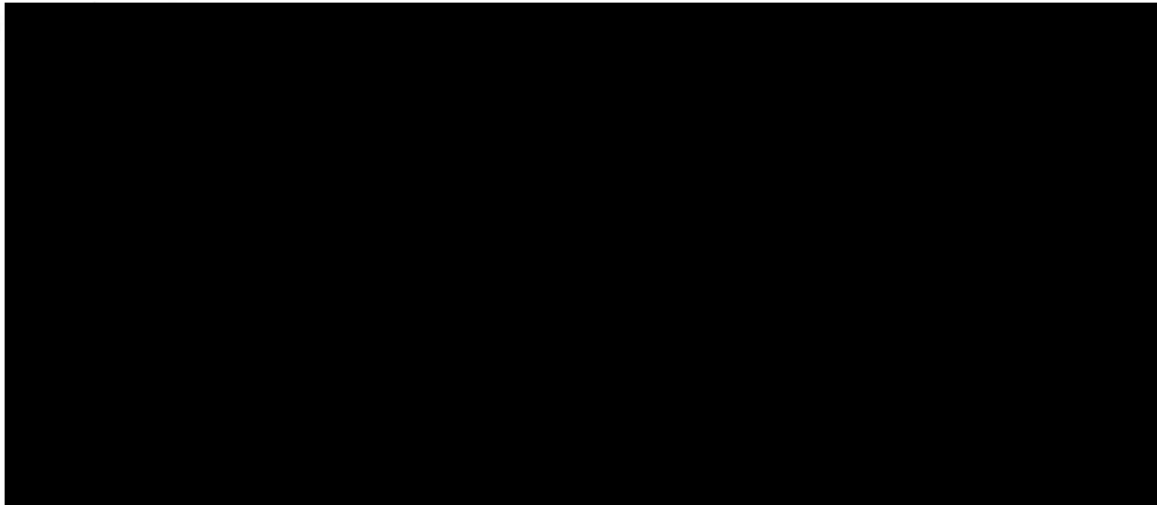
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.



Financial Statements

Statement of Receipts & Payments for Year Ended 30th June 2024

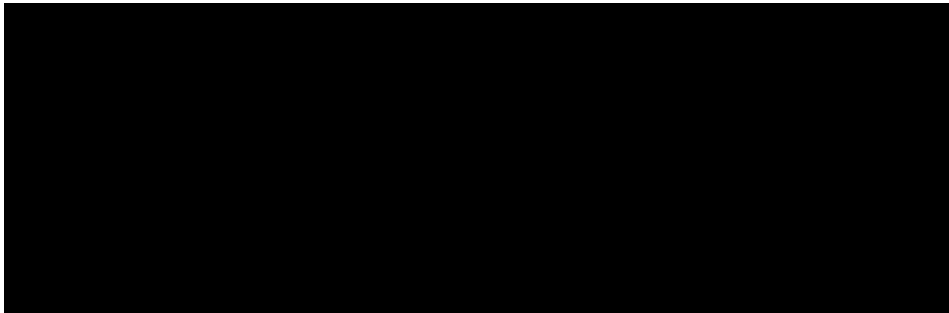
Accounts Details for Year Ending 30 June 2024		
RECEIPTS	2024	2023
REGULAR GIVING	52,208	53,183
Pledged Giving & Open Plate	42,942	43,550
Gift-Aid (incl GASDS)	9,266	9,633
HALL & CHURCH LETS	3,569	4,364
MISCELLANEOUS	43	-
SPECIAL COLLECTIONS (excl Gift Aid)	1,005	1,044
Projects - Buildings	1,005	1,044
Other		
LEGACIES (incl Buildings Fund)	500	5,000
GRANTS	2,750	4,260
TOTAL - RECEIPTS	60,075	67,851
EXPENSE	2024	2023
CLERGY	42,029	38,390
CHURCH & HALL	10,989	11,846
RECTORY	4,417	4,070
PARISH	2,049	1,609
QUOTA, DONATION & MISSION	5,531	5,630
Diocesan Quota	5,456	5,630
Mission	75	-
Special Collections	-	-
Donation	-	-
	-	-
TOTAL - EXPENSE	65,016	61,546
SURPLUS / (DEFICIT)	(4,941)	6,305

Cont - Financial Statements

Statement of Balances – As at 30th June 2024

STATEMENT OF BALANCES	2024	2023
Balances at Start of Year		
- Bank Opening Balance	9,239	5,372
- Receipts Due c/fwd	11,597	8,860
- Disbursements pending c/fwd	(2,684)	(2,385)
Opening Balances	18,152	11,847
Surplus / (Deficit) for Period	(4,941)	6,305
Balances at End of Year		
- Bank Closing Balance	7,339	9,239
- Receipts Due	11,301	11,597
- Disbursements pending	(5,429)	(2,684)
Closing Balances	13,211	18,152

Signed on Behalf of all the Trustees:



Cont - Financial Statements

Notes to the Accounts - Accounting Policies

Basis of Preparation

The accounts have been prepared on a receipts and payments basis. They consist of a summary of all monies received and paid via the bank and in cash by the church during the financial year, along with a statement of balances.

Adjustments have been made for known, and material, Receipts or Payments which are due or incurred at year end but not yet settled or received via bank or in cash. Such adjustments are included to enable both a year-on-year comparison of the charity's financial situation and also an accurate position of available financial resources.

Nature and Purpose of Funds

At end of June 2024, there are unrestricted funds of £13,211 to support all ongoing operations.

As explained elsewhere in this report, the Building Fund includes funds within the overall balances but designated for renovation and improvements to church fabric. Amount of these designated funds is £647 at end of year.

Church & Rectory Buildings.

The Church, Hall & Rectory are not shown in the statement of balances. These building are used entirely for the continuing activities of the Charity; hence the Vestry believes it is neither possible or appropriate to place a market value on them. The Vestry has appropriate insurance policies in place for all the church buildings.

Remuneration and Expenses paid to Vestry Members

None of the vestry members received any remuneration or expenses relating to their position as Vestry members.

However, commensurate with their post, the Rector received the following:

- A stipend and contributions to a pension fund, in accordance with, for the post of Rector, the stipendiary amounts as directed and approved by the Scottish Episcopal Church (SEC).
- As is customary, the Rector occupies the Rectory, on a rent-free basis.
- As is customary, the council tax on the Rectory is also paid for by the charity.

Cont - Financial Statements

Notes to the Accounts – Detailed Financial Statements – Receipts

RECEIPTS	2024	2023
REGULAR GIVING	52,208	53,183
Pledged Giving & Open Plate	42,942	43,550
Gift-Aid (incl GASDS)	9,266	9,633
HALL & CHURCH LETS	3,569	4,364
MISCELLANEOUS	43	-
SPECIAL COLLECTIONS (excl Gift Aid)	1,005	1,044
Projects - Buildings	1,005	1,044
Other		
LEGACIES (excl Buildings Fund)	500	5,000
GRANTS	2,750	4,260
Projects - Buildings	-	-
TOTAL - RECEIPTS	60,075	67,851

Cont - Financial Statements

Notes to the Accounts – Detailed Financial Statements – Expenses

EXPENSE	2024	2023
CLERGY	42,029	38,390
Stipend	31,791	29,030
Pension	10,238	9,361
NI (employer)	-	-
Training	-	-
-	-	-
CHURCH & HALL	10,989	11,846
Heating	3,606	4,275
Electricity	1,454	1,150
Cleaning	1,200	1,248
Insurance	1,631	1,410
Altar Supplies	98	172
Repairs	2,171	2,456
Grounds	780	885
Equipment	49	249
-	-	-
RECTORY	4,417	4,070
Council Tax	3,097	2,889
Insurance	-	-
Repairs	1,321	1,182
New Rectory - Upgrading	-	-
PARISH	2,049	1,609
Digital & Media	580	254
Telecoms & Mail	369	225
Car Mileage	391	174
Books & Music	404	459
Stationery & Banners	145	56
Consumables	160	332
Guest Speakers	-	110
Governance	-	-
-	-	-
DONATION & MISSION	5,531	5,630
Diocesan Quota	5,456	5,630
Mission	75	-
Special Collections	-	-
Donation	-	-
-	-	-
TOTAL PAYMENTS	65,016	61,546
SURPLUS / (DEFICIT)	(4,941)	6,305

Cont - Financial Statements

Notes to the Accounts – Designated Funds – “The Building Fund” - Receipts, Expenditure & Closing Balances

St Ninian's Church - Designated Funds - "The Building Fund"	
Designated Funds at Start of Year	261
Receipts	
Donations	
Donations non-specific (not gift aid)	80
Energy efficiency improvements	100
Donations non-specific (with gift aid)	
Church doors ironwork restoration	825
Gift-Aid Reclaim (portion of main GA)	206
	1,211
Grants	
	-
	-
	-
	-
Total - Grants & Donations incl Gift-Aid	1,211
Expenditure	
Church doors ironwork restoration (50% deposit)	825
Quinquennial	
Others	
Transfers to General Funds	
Total Expenditure	825
Designated Funds at End of Year	647

Cont - Financial Statements

Notes to the Accounts – Closing Balances

Closing Balance Sheet at 30th June 2024

Bank Statement at 30 June 2024	7,339
Receipts Due	11,301
Gift Aid Reclaim (incl GASDS) due thru Jun '24	9,219
Free-Will Offering June (bank credit on 1st July)	982
Other Hall Lets	60
Weigh Watchers Hall Lets	1,040
Payments In-Process	(5,429)
Utilities	(149)
Stipend	(2,202)
Pension	(885)
HMRC - PAYE deductions	(1,641)
Church & Hall & Parish (cheques pending)	(552)
Closing Balances at 30th June 2024	13,211