

St Andrew's Parish Church Of Scotland: Ayr

Scotland · Charity number SC001757

Details

| | |
|------------|---|
| Status | Active |
| Legal form | Unincorporated association |
| Part of | The Church of Scotland (SC011353) |
| Registered | 1912-05-04 |
| Register | View on the OSCR register |

Contact

Address 9 Wellpark
Ayr
South Ayrshire
KA7 4QD

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The advancement of religion and supporting the congregation and community

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

Objectives: the advancement of religion

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-11-30 | £56,359 | £43,784 | - | 1 |
| 2024-11-30 | £30,483 | £37,289 | - | 1 |
| 2023-11-30 | £58,028 | £51,986 | - | 0 |
| 2022-11-30 | £46,314 | £48,316 | - | 1 |
| 2021-11-30 | £72,079 | £100,956 | - | 2 |
| 2020-11-30 | £83,598 | £82,910 | - | 2 |

St Andrew's Parish Church Of Scotland: Ayr

Scotland - Charity number SC001757

Accounts

St Andrew's Parish Church of Scotland, Ayr

Charity Number SC001757

39 Park Circus

Ayr



Accounts For Year Ended

30th November 2024

The Trustees Annual Report Year ended 30th November 2024

The Trustees present the annual report and accounts for St Andrew's Parish Church of Scotland Ayr for the year ending 30th November 2024.

Reference and Administration Information

Charity name: St Andrew's Parish Church of Scotland Ayr

Charity number: SC001757

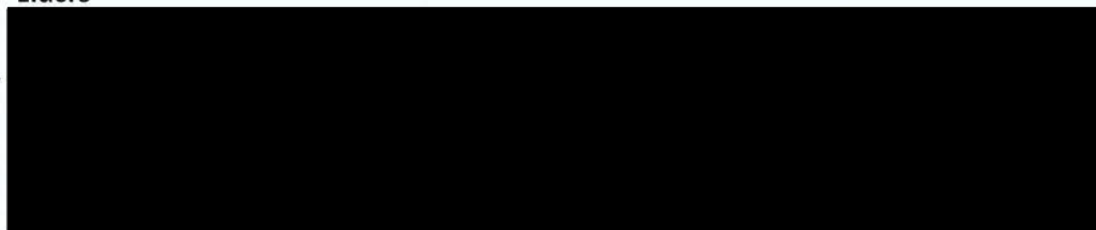
Congregational reference number: 100549

Contact Address: 39 Park Circus, Ayr, KA7 2DL

Moderator
(and principal Office Bearer)



Elders



Management (note that in 2014, the church changed from a board of trustees to a unitary constitution)



Principal Office Bearers

Minister:

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers

The Royal Bank of Scotland, 30 Sandgate, Ayr, KA7 1BY

Trustees' Annual Report

Year ended 30th November 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment

The Kirk Session members are the elders of the church and are chosen from those members 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 the Presbytery. Additional management roles supporting the running of the church are 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.

Organisational Structure

The church adopts a unitary constitution. The office bearers, elders and management roles are trustees of the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session, which meets six times a year, is responsible for spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in its doctrine, reformed in tradition and Presbyterian in its policy. 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 ordinance of religion to the people in every parish in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

We fulfil our obligation by services of worship every Sunday morning. We have Club Sunday activities for young people and bible study and prayer groups operate during the week. Our minister is chaplain to Ayr Grammar School and Kyle Academy. Our halls are used by sections of the Boys Brigade, an after school group (up to the end of 2023) and other local organisations on a regular basis.

Trustees' Annual Report (continued)

Year ended 30th November 2024

Financial Review

The Church's total fund at the 30th of November 2024 was £104,830, which was an decrease of £6,806 compared to the previous reporting period.

As per the previous financial year, with no further reserves to cover the continual high level of expenses, the Church was not able to pay towards Giving to Grow contributions. Any increase in the unrestricted funds at the end of the financial year was to be used to partly cover the outstanding amount due. However, the monthly payments to run the Church continue to exceed the receipts and so no additional contributions were made in the financial year.

The majority of funds (£90,712) are held in the restricted Breckenridge Trust, which cannot be used towards general activities and running costs of the Church.

With limited unrestricted or designated funds, the regular income does not cover the level of outgoings required to meet all financial contributions and there are no additional reserves available. Going forward the Church will again not be able to meet the expected Giving to Grow contributions and is now over £82,000 in arrears. With the pending closure of the Church, the outstanding balance due for Giving to Grow would be settled through the sale of remaining assets (the Manse) and any residual funds.

The full breakdown of finances is covered in this report.

Trustees' Annual Report (continued)
Year ended 30th November 2024

Reserve Policy

Our total reserves comprise of unrestricted General Funds bank and cash balances. Total reserves as of 30th November 2024 are £13,511 (restricted funds not included in reserve policy).

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year that show a true and fair review of the 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 apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements for recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statement on the going concerns basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records that 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) Regulation 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: 02/03/25

St Andrew's Parish Church of Scotland, Ayr
SC001757

Independent Examiner's Report to the Trustees of St Andrew's Parish Church, Ayr

I report on the receipts and payments accounts of the charity for the year ended 30th November 2024, which are set out on pages 9 to 17.

Respective responsibilities of trustee and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of the regulation 10 (1) (a) to (c) of the Accounts Regulation 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.

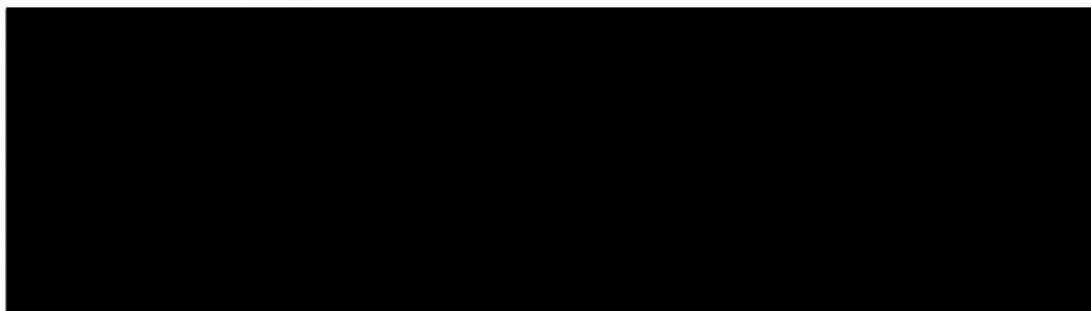
Basis of independent examiner's statement

My examination is carried out in accordance with the regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes 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 the Regulations 8 of the 2006 Accounts Regulations have not been met, nor
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding to be reached.



St Andrew's Parish Church of Scotland, Ayr

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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of Preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

Funds are classified as either restricted funds 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 that have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees 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

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. 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.

Taxation

St Andrew's Parish Church 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.

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

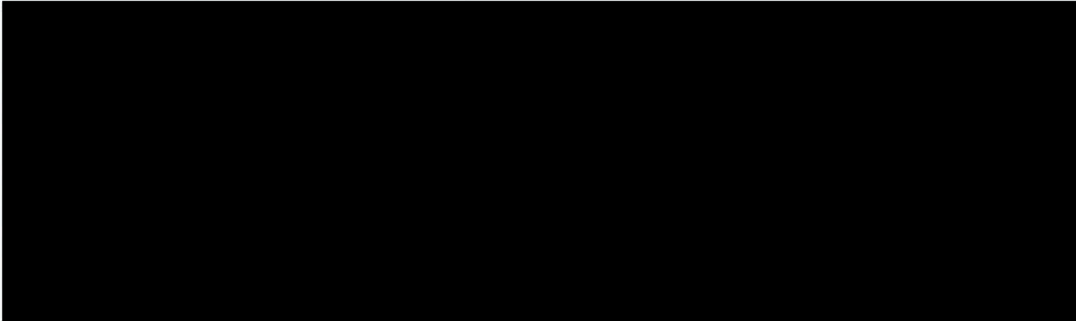
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR
ENDING 30TH NOVEMBER 2024

| | Unrestricted 2024 £ | Restricted 2024 £ | Total 2024 £ | Total 2023 |
|---|---------------------------|-------------------------|--------------------|---------------|
| RECEIPTS FROM GENERATED FUNDS | | | | |
| Voluntary Income | 17589 | 0 | 17589 | 51237 |
| Activities for generating funds | 5129 | 0 | 5129 | 6665 |
| Investment Income | 194 | 0 | 194 | 126 |
| Other Income Resources (designated and restricted funds) | 0 | 7571 | 7571 | 4319 |
| Transfers In | 0 | 0 | 0 | 0 |
| Charitable Activities | 0 | 0 | 0 | 0 |
| TOTAL RECEIPTS | 22912 | 7571 | 30483 | 62347 |
| PAYMENTS | | | | |
| Cost of generating funds | 0 | 0 | 0 | 0 |
| Charitable Activities | 33004 | 0 | 33004 | 51986 |
| Governance Costs | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Restricted Funds | 0 | 4285 | 4285 | 4535 |
| TOTAL PAYMENTS | 33004 | 4285 | 37289 | 56521 |
| Net incoming resources | -10092 | 3286 | -6806 | 5826 |
| TOTAL FUNDS BROUGHT FORWARD | 23603 | 88033 | 111636 | 105810 |
| TOTAL FUNDS CARRIED FORWARD | 13511 | 91319 | 104830 | 111636 |

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

BALANCE SHEET AT 30TH NOVEMBER 2024

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| CURRENT ASSETS | | |
| Bank and Cash | 104830 | 111636 |
| NET CURRENT ASSETS | | |
| Unrestricted Funds | 12701 | 22793 |
| Designated Funds (Fabric, Audio Visual, Steps Repair and Building Repair) | 810 | 810 |
| Restricted Funds | 91319 | 88033 |
| | 104830 | 111636 |



St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR
ENDING 30TH NOVEMBER 2024

| | Unrestricted General Fund 2024 £ | Restricted 2024 £ | Total 2024 £ | Total 2023 |
|--|--|-------------------------|--------------------|---------------|
| VOLUNTARY INCOME | | | | |
| Offerings | 6999 | 0 | 6999 | 24675 |
| Tax recovered | 6577 | 0 | 6577 | 15095 |
| Legacies | 0 | 0 | 0 | 1000 |
| Donations heat light etc | 4013 | 0 | 4013 | 10467 |
| Other income resources (sundries) | 0 | | 0 | 0 |
| | 17589 | 0 | 17589 | 51237 |
| ACTIVITIES FOR GENERATING FUNDS | | | | |
| Fundraising activities | 0 | 0 | 0 | 0 |
| Use of premises | 525 | 0 | 525 | 6205 |
| Income | 4604 | 0 | 4604 | 460 |
| | 5129 | 0 | 5129 | 6665 |
| INVESTMENT INCOME | | | | |
| Income bonds | 0 | 0 | 0 | 0 |
| Bank interest | 194 | 0 | 194 | 126 |
| | 194 | 0 | 194 | 126 |
| TRANSFERS IN | | | | |
| Income bonds sale transfer from reserves | 0 | 0 | 0 | 0 |
| INCOMING RESOURCES FROM CHARITABLE ACTIVITIES | | | | |
| | 0 | 0 | 0 | 0 |
| DESIGNATED FUNDS | | | | |
| Building Repair | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| RESTRICTED FUNDS | | | | |
| Flower Fund etc | 0 | 7571 | 7571 | 4319 |
| | 22912 | 7571 | 30483 | 62347 |

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR
ENDING NOVEMBER 30TH NOVEMBER 2024

| | Unrestricted General Funds 2024 £ | Restricted 2024 £ | Total 2024 £ | Total 2023 |
|---|---|-------------------------|--------------------|---------------|
| ANALYSIS OF RESOURCES EXPENDED | | | | |
| Cost of generating funds | 0 | 0 | 0 | 0 |
| Offering Envelopes | 0 | 0 | 0 | 0 |
| | | | 0 | 0 |
| CHARITABLE ACTIVITIES | | | | |
| Ministries Mission allocation | 0 | 0 | 0 | 0 |
| Presbytery Dues | 0 | 0 | 0 | 2080 |
| Locum | 0 | 0 | 0 | 0 |
| Insurance | 6060 | 0 | 6060 | 5737 |
| Council Tax | 3127 | 0 | 3127 | 3039 |
| Organ Supply | 60 | 0 | 60 | 120 |
| Pulpit Supply | 150 | 0 | 150 | 207 |
| Telephone | 1228 | 0 | 1228 | 1101 |
| Wages | 3200 | 0 | 3200 | 9376 |
| Fabric repair (designated repair funds) | 6981 | 0 | 6981 | 18406 |
| Heat light | 5793 | 0 | 5793 | 6530 |
| Printing advertising | 1554 | 0 | 1554 | 974 |
| Ministers travel expenses | 2757 | 0 | 2757 | 1830 |
| Organisations | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 |
| Sundries | 2095 | 0 | 2095 | 2587 |
| | 33004* | 0 | 33004* | 51986* |
| GOVERNANCE COSTS | | | | |
| Audit Fee | 0 | 0 | 0 | 0 |
| RESTRICTED FUNDS | | | | |
| Flower funds etc | 0 | 4285 | 4285 | 4285 |
| | 33004* | 4285 | 37289* | 56521 |

* £1 rounding difference

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

**NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR
ENDING 30TH NOVEMBER 2024**

STAFF COSTS AND NUMBERS

| | |
|-------------------------------|--------|
| Salaries and Wages | £3,200 |
| Inland Revenue Nat. Insurance | £0 |
| Pension | £0 |

The average number of employees during the year were as follows

| | 2023 | 2024 |
|------------------------------|------|---|
| Organist | 1 | 1 |
| Church Officer/Administrator | 0 | 0 |
| Cleaners | 1 | 0 Note cleaner contract ended in Oct-23 |
| Youth Workers | 0 | 0 |

All Church of Scotland congregations contribute to the National Stipend Fund which covers the cost of all minister's stipends and employers' contributions for National Insurance, pension and housing and loan fund.

Minister's stipends are paid in accordance with the national stipends 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 of service was £38,884.

TRUSTEE RENUMERATION

During the year 1 Trustee was paid a salary

██████████ £3,200

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

**NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR
ENDING 30TH NOVEMBER 2024**

| | |
|-----------------------|-----|
| Tangible Fixed Assets | Nil |
| Investments | Nil |

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

**NOTES FORMING PART OF FINANCIAL STATEMENT FOR THE YEAR
ENDING 30TH NOVEMBER 2024**

| | As at 30-11-2023 | Incoming Resources | Outgoing Resources | As at 30-11-2024 |
|---|---------------------|-----------------------|-----------------------|---------------------|
| Endowment Income | NIL | | | NIL |
| RESTRICTED FUNDS | | | | |
| Flower Fund | 455 | 12 | 0 | 467 |
| Upper Room | 46 | 0 | 0 | 46 |
| Tea/Coffee | 86 | 608 | 600 | 94 |
| Breckenridge Fund | 87446 | 6951* | 3685 | 90712 |
| | 88033 | 7571* | 4285 | 91319 |
| * including investment fund market value increase | | | | |
| UNRESTRICTED & DESIGNATED FUNDS | | | | |
| General Fund (including Fabric Fund) | 23603 | 22912 | 33004 | 13511 |
| Reserve Fund | 0 | 0 | 0 | 0 |
| | 23603 | 22912 | 33004 | 13511 |
| | 111636 | 30483 | 37289 | 104830 |

Purpose of Restricted Funds

Flower Fund - Provision of flowers to decorate church and distribute to congregation

Upper Room - Outreach to young people

Tea/Coffee Fund - Money raised for charitable donations

Breckenridge Fund - Testamentary trust for the benefit of the congregation

St Andrew's Parish Church of Scotland, Ayr
 Charity Number SC 001757

FABRIC FUND YEAR ENDING 30TH NOVEMBER 2024

| | Receipts £ | | Payments £ |
|---------------|---------------|-----------------|---------------|
| Transfers | 0 | CHURCH | |
| Interest | 0 | New works | 0 |
| Donations | 0 | Repairs | 0 |
| | | MANSE | |
| | | New works | 0 |
| | | Repairs | 0 |
| | | Sundries | 0 |
| Balance b/fwd | 810 | Balance on hand | 810 |
| | 810 | | 810 |

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

UPPER ROOM ACCOUNT FOR YEAR ENDING 30TH NOVEMBER 2024

| | Receipts | | Payments |
|-----------------------------|------------------|-------------------------------|------------------|
| Sales | 0 | Cash Carry | 0 |
| <u>Balance b/fwd</u> | <u>46</u> | <u>Balance on Hand</u> | <u>46</u> |
| | 46 | | 46 |

FLOWER FUND ACCOUNT FOR YEAR ENDING 30TH NOVEMBER 2024

NOT CURRENTLY ACTIVE

| | Receipts | | Payments |
|-----------------------------|-------------------|-------------------------------|-------------------|
| Donations | 12 | Flowers etc | 0 |
| <u>Balance b/fwd</u> | <u>455</u> | <u>Balance on Hand</u> | <u>467</u> |
| | 467 | | 467 |

TEA/COFFEE FUND ACCOUNT FOR YEAR ENDING 30TH NOVEMBER 2024

Balance held in Treasurer's Account - not additional fund

| | Receipts | | Payments |
|-----------------------------|------------------|-------------------------------|------------------|
| Donations | 608 | Compassion | 600 |
| <u>Balance b/fwd</u> | <u>86</u> | <u>Balance on Hand</u> | <u>94</u> |
| | 694 | | 694 |

BRECKENRIDGE ACCOUNT FOR YEAR ENDING 30TH NOVEMBER 2024

| | Receipts | | Payments |
|-----------------------------|---------------------|-------------------------------|---------------------|
| Income | 4762 | Donations | 3685 |
| Fund value increase | 2189 | | |
| <u>Balance b/fwd</u> | <u>87446</u> | <u>Balance on Hand</u> | <u>90712</u> |
| | 94397 | | 94397 |

St Andrew's Parish Church of Scotland, Ayr
Charity Number SC 001757

Budget for General Funds 2025

| | Estimate for 2025 £ | Actual for 2024 £ |
|-----------------------------|------------------------|------------------------|
| Receipts | | |
| Offering | 20000 | 6999 |
| Tax Recovered | 6000 | 6577 |
| Other Offerings Donations | 4000 | 4013 |
| Organisation Contributions | 0 | 4604 |
| Use of Premises | 0 | 525 |
| Interest | 150 | 194 |
| Extraordinary income | | |
| Legacies | 0 | 0 |
| | <u>30150</u> | <u>22912</u> |
| Payments | | |
| Giving to Grow | 0 * | 0 |
| Presbytery Dues | 1500 | 0 |
| Locum | 0 | 0 |
| Minister's Travel Expenses | 3000 | 2757 |
| Telephone | 1250 | 1228 |
| Pulpit Supply | 500 | 150 |
| Wages | 3200 | 3200 |
| Cost of Generating Funds | 0 | 0 |
| Council Tax | 3400 | 3127 |
| Fabric Repairs | 5000 | 6981 |
| Heat Light | 6000 | 5793 |
| Insurance | 6100 | 6060 |
| Other Costs | | |
| Printing & Advertising | 1500 | 1554 |
| Organisations | 0 | 0 |
| Organ Supply | 60 | 60 |
| Sundries | 2000 | 2095 |
| Offering Envelopes | 0 | 0 |
| Audit costs | | 0 |
| | <u>33510</u> | <u>33004</u> ** |

* Note that even with a £0 contribution for Giving to Grow, the budget projects a deficit.

** £1 rounding difference