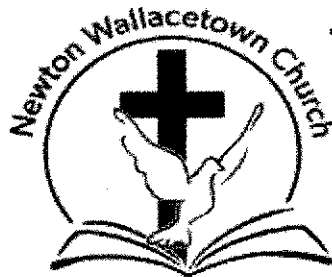


The Church of Scotland
Ayr: Newton Wallacetown Church



RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31st DECEMBER 2024

Congregation No: 100555

Charity No: SC 001994

Receipts and Payments

01/08

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Accounts Year ended 31 December 2024

Page Index

	Page
Reference and Administrative Information	1
Structure Governance and Management	2
Objectives and Activities	2
Achievements and Performance	3-4
Financial Review	5-6
Independent Examiners Report	7
Receipts and Payments Account	8
Statement of Balances	9
Notes to Accounts	10-13
Appendix	14

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

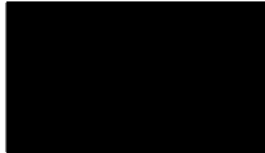
Reference and Administrative Information

Charity Name: Ayr: Newton Wallacetown Church of Scotland

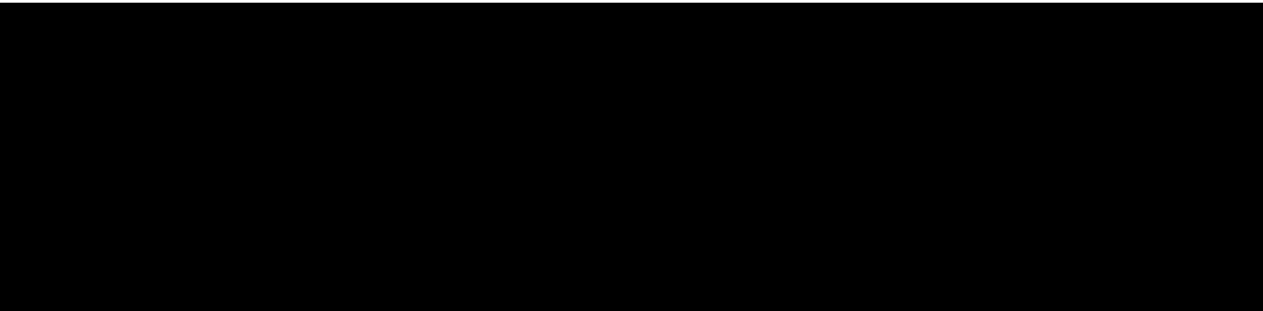
Charity Registration Number: SC001994

Congregation Reference No: 100555

Contact Address:



Trustees

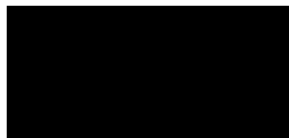


Principal Office-bearers

Minister:

Session Clerk

Church Treasurer:



Independent Examiner



Chartered Accountant

22 Briar Grove

Ayr, KA7 3PD

Bankers

Bank of Scotland

123 High Street

Ayr

KA7 1QP

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC001994 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets at least four times a year is responsible for spiritual affairs within the church. Other committees meet throughout the year dealing with matters such as Mission, Youth, Finance, Fabric and Worship as appropriate.

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.

Newton Wallacetown Church (NWC) is a busy church with activities throughout the week. On a Sunday we have a morning service at 11am. The children and young people join with the rest of the congregation for the first part of the service and then leave for their own activities in our halls. Music for worship is a mix of modern praise and traditional hymns led by our Director of Music supported by a group of musicians and singers. After the service all are invited for a time of tea and chat in the halls and several lunches were also held throughout the year. We also have a monthly prayer meeting.

In the absence of a minister, we are truly blessed to have a strong worship team of members who have led worship throughout the vacancy. A new Interim Moderator, the Rev John McCutcheon, was appointed in July. He leads communion on a quarterly basis and provides pastoral care to our members. Our previous Interim Moderator and Locum, Rev Rona Young retired at the end of June after exactly 5 years in post and we give thanks for her leadership and commitment to our church.

We enjoyed a variety of different services throughout the year including praise services. At Christmas, our family nativity service led by our children is a highlight for many, as is a service with music provided by the Dunaskin Doon Band.

Our media team provide excellent sound and vision within our services as well as streaming online worship via Facebook and YouTube weekly. These services are appreciated by members who are not able to attend as well as many others with no direct connection to the church.

The News @ NWC is produced each week and emailed to many members of our congregation to keep everyone updated with all that is happening in our Church life. Some paper copies are available on a Sunday for visitors and those who don't have email.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Trustees' Annual Report

Year ended 31 December 2024

Objectives and Activities cont.

Achievements and Performance

The minister's post has been vacant now for almost 6 years. Following the retirement of our Locum who had been leading worship two Sundays a month, the Worship Team willingly filled the gap and now lead all services apart from communion. Membership remains stable, and a variety of groups and organisations for all ages are active in the church.

These include the Guild, Friendship Club, Men's Night, Ladies Bible Study, Uniformed Youth Organisations and Room Sixty. We are particularly pleased that our younger members (age 20-40's) have started a new Bible Study and What's App group to support each other. A Men's Bible Study will start in January 2025.

Our Uniformed Organisations continue to thrive, and the Guides, Brownie Guides and Rainbow Guides all increased in numbers this year as well as welcoming two new Brownie Guide Leaders. Two girls in the Girls Brigade gained their Brigader Brooches and are now working towards their Queens Award. Two ladies are undertaking their Gold Leadership Training, and one is working toward their Basic Officer. The company took part in competitions in which the Brigader Section won the trophy for first place and our Junior Section took second place.

The Men's night remains popular, and we are being joined by men from other churches for a meal in local restaurants every 2 months. In addition, a couple of church family meals were organised in a local restaurant with approximately 50 members attending.

Senior members enjoyed an afternoon tea in June and a meal and social in December. Both were well attended and the opportunity to meet and chat was enjoyed by all.

Our halls are also well used through the week by external organisations as well as being used by the NHS as a vaccination centre.

One of our members organised a group to travel to Tanzania with the Vine Trust where they did a sponsored climb of Mt Kilimanjaro and then visited Kazunzu to witness the work being carried out there. He and other members were supported in this by a number of fundraising events including a church lunch. The young people of RoomSixty also ran a craft stall to support one of the volunteers who was going on the trip.

As a congregation we support several external causes. We sponsor some children and young people through Compassion UK with donations given at Tea and Chat. This year 307 shoe boxes were filled and sent to Children in Distress, exceeding the total in previous years. Members also generously supported a Christmas gift tree buying gifts for children in Newton Primary School who might otherwise receive nothing.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Trustees' Annual Report

Year ended 31 December 2024

Objectives and Activities cont.

Achievements and Performance

Our new part-time youth worker, Rachel started in RoomSixty in early February 2024 and as she settled into her new position ran the weekly sessions including movie nights, craft nights and games nights. An outing to the local bowling alley finished the sessions for the Easter break.

In early April, RoomSixty was involved in the Wallacetown Arts festival which was held in our church halls. The young people from RoomSixty helped serve tea and coffee to those visiting the event. The weeklong event finished with a parade and fun day and once again RoomSixty were involved by manning a stall with publicity balloons and activities for the young people in Somerset Park. In August crafts and activities were organised as part of the Wallacetown Fun Day at the local primary school.

Two of our young volunteers Robbie and Kayleigh were recognised for their contribution at RoomSixty by being awarded Saltire Awards given to young volunteers in Ayr Town Hall. In June, two of our volunteers were presented with Gold Awards and two were given Lifetime Achievement Awards at an event run by South Ayrshire Council, recognising volunteers for their efforts in the local community.

Over the summer break RoomSixty continued to run sessions with a movie night, games Night, Treasure Hunt, and Laser Quest as some of the activities arranged. The highlight for the girls was a meal out at a local restaurant. A successful 3- day Holiday Club, Monsters Stink, was held for primary children in August and proved very popular with the youngsters attending as the numbers attending increased every day.

Unfortunately, our youth worker resigned from her position at the end of summer, but RoomSixty continued with drop- in sessions, run by sessional workers, as normal. Numbers have fallen slightly but a core number of young people continue to attend regularly week by week. A few of the boys along with our male volunteers, have attended several men's meals organised by the gentlemen of the church. We held a fancy- dress party with games and activities at Halloween, a few of the young people attended a residential camp to Lendrick Muir run by SU in November, the annual Snowman Drive run by the Brownies and Guides and finished the year with a Christmas Meal at a local hotel in December.

A new full-time youth worker has been employed and will commence her position at the start of 2025, and we look forward to seeing what new initiatives she brings to RoomSixty in the months ahead.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Trustees' Annual Report

Year ended 31 December 2024

Financial Review

The church's principal source of income is the members who are encouraged to give regularly by free-will offering envelope or standing order. We are very grateful for all that is given but it has become increasingly challenging to meet the usual ongoing costs as well as maintain the annual Ministries and Mission payments.

Income from donations and legacies fell in 2024 by 15%. There were reductions in most areas, Gift Aid recalimed -21%, open plate -23%, other donations -66%. This reduction reflects the generous responses, and therefore increase in giving, that was made to our appeal last year which enabled us to pay off our general trustee loan. A reflection of this appeal is the amount of regular giving by WFO which increased by 3%. We also received a legacy of £2000.

The Fund Raising Committee tried out a number of different activities throughout the year which resulted a 78% increase in income. It is intended to build on this in the coming year to fund particular projects.

Income from hall lets increased by 30% mainly as a result of the NHS using them as a vaccination station.

Funding for Newton Youth Ministries /RoomSixty was mainly carried forward from the previous year and income was only received from one funder.

Grants received during 2024

The Robertson Trust	£20,900
---------------------	---------

Staffing costs reduced in the year by 19% as a part time youth worker was only in post for part of the year. There was a consequent reduction in RoomSixty costs, -70%, as activities had to be scaled back.

The Fabric Team work hard to maintain and improve our buildings and provide very good value. Expenditure in 2024 increased 42% as they tackled some of the necessary repairs. Building costs increased by 39% as a result of general cost increases as well as increased charges for gas and electricity. There was an overcharge for these which is still to be refunded.

Overall expenditure decreased by 18% and income exceeded expenditure by £15019. Although the General Fund income exceeded expenditure by £13523 there is no room for complacency with increasing central and local costs.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND
Trustees' Annual Report
Year ended 31 December 2024
Financial Review cont.

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately one month expenditure including designated funds. At the year end the Church held unrestricted funds of £43892 of which £1383 had been designated for fabric fund and £6812 for the Organisations Fund. The remaining balance of £35697 represents less than two months expenditure.

The Church also held £74562 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



Date 18/2/25

Independent Examiner's Report to the Trustees of Ayr: Newton Wallacetown Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 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

Basis of independent examiner's statement

An 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

Independent examiner's statement

In the course of my examination, no matter has come to my attention [~~other than disclosed below*~~]

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:

[REDACTED]

Professional Qualification/Professional Body Institute of Chartered Accountants of Scotland

Address: 22 Briar Grove

Ayr

Signed

[REDACTED]

Date 22/3/25

Date

* Please delete the words in brackets if they do not apply. If the words do apply set out those matters which have come to your attention.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
	Note	2024	2024	2024	2023
		£	£	£	£
<u>Receipts</u>	3				
Donations & Legacies		93,467	3,389	96,855	113,624
Charitable Activities		16,588	21,063	37,652	8,678
Other trading activities		15,668	0	15,668	17,176
<u>Total Receipts</u>		<u>125,722</u>	<u>24,452</u>	<u>150,175</u>	<u>139,478</u>
<u>Payments</u>	4				
Costs of generating funds		171	0	171	220
Charitable activities		119,904	15,081	134,985	165,359
Other					
<u>Total Payments</u>		<u>120,074</u>	<u>15,081</u>	<u>135,155</u>	<u>165,579</u>
Excess of Receipts over Payments for the year before transfers		5,648	9,371	15,019	-26,101
Transfers		0	0	0	0
Excess of Receipts over Payments for the year		<u>5,648</u>	<u>9,371</u>	<u>15,019</u>	<u>-26,101</u>

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Statement of Balances

At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	2, 6	38,244	66,655	104,900	129,631
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year		5,648	9,371	15,019	-26,101
Bank & deposit balances carried forward		<u>43,892</u>	<u>76,027</u>	<u>119,919</u>	<u>103,530</u>
<u>Current Liabilities</u>					
Cash held for other charities	6		1,464	1,464	330
<u>Long Term Liabilities</u>					
General Trustees Loan	7	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Charity Funds		<u>43,892</u>	<u>74,562</u>	<u>118,455</u>	<u>103,201</u>

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer *Trustee*

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 2024 1 trustees and sister of a trustee received the following

Mr S McTurk, a member of the Kirk Session, received £1752 for his services as Church Officer.

Miss I Allardyce, the sister of a member of the Kirk Session, received £18687 for her services as Hall Manager and Cleaner

2 Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Africa Fund	24	0	0	0	24
James Cuthill Trust	289	0	0	0	289
Homeless Fund	262	0	0	0	262
Stewart Linton Memorial Fund	1,551	0	0	0	1,551
Rev W H Whalley Fund	94	0	0	0	94
Newton Youth Ministries	21,618	2,003	244	0	23,377
Youth Development Fund	16,972	19,000	10,854	0	25,118
RoomSixty Running Costs	14,079	172	3,483	0	10,768
Wallacetown Poor Fund	625	0	0	0	625
Families Outreach Fund	1,559	0	0	0	1,559
Buildings Fund	1,728	3,276	0	0	5,004
Mission Fund	6,391	0	500		5,891
	65,191	24,452	15,081	0	74,562
Unrestricted funds					
Designated Fabric Fund	3,450	2,210	9,277	5,000	1,383
Reserve Fund	10,500	0	0	0	10,500
General Fund	16,674	116,854	103,331	-5,000	25,197
Designated Organisations Fun	7,620	6,659	7,467		6,812
	38,244	125,722	120,074	0	43,892
Total funds	103,436	150,175	135,155	0	118,455

Purposes of Restricted Funds

Africa Fund: This is a fund to help a young person do voluntary service overseas.

Buildings Fund: This fund is for donations and grants given specifically to assist with the upgrade of our buildings.

James Cuthill Trust: This is a fund to help those with financial difficulty

Homeless Fund: This is a fund to provide help to the homeless.

Stewart Linton Memorial Fund: This is a fund to provide assistance to young people learning to play the organ.

Rev W H Whalley Fund: This fund was set up to enable the minister to give financial help to people in need in confidence.

Newton Youth Ministries: This is a holding fund for grants and donations given for Youth Worker salaries and NYM/ RoomSixty use.

Youth Development Fund: A fund to be used towards the payment of the youth worker's salary and for youth activities.

RoomSixty Running Costs is the fund through which the running costs for RoomSixty/NYM are processed

Wallacetown Poor Fund is a benevolent fund set up to benefit the elderly within the congregation.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Statement of Balances

Notes to the Accounts cont.

Purposes of Restricted Funds cont.

Families Outreach Fund: This fund is to be used for outreach activities to families.

Mission Fund: This fund is to assist with activities which reach out to the parish and neighbouring areas.

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Organisations Fund: This is the funds held by congregational organisations

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Income				
Donations and Legacies				
WFO	71,879	0	71,879	69,568
Legacies	2,000	0	2,000	4,000
Tax Recovered on Gift Aid Donations	11,575	644	12,219	15,528
Ordinary Offerings (Open Plate)	4,464	0	4,464	5,834
Other offerings and donations	3,549	2,745	6,294	18,694
	<u>93,467</u>	<u>3,389</u>	<u>96,855</u>	<u>113,624</u>
Charitable activities				
Weddings and Funerals	100	0	100	312
Life and Work	294	0	294	252
RoomSixty	0	163	163	320
Grants	0	20,900	20,900	3,340
Fundraising	9,536	0	9,536	0
Church Organisations	6,659	0	6,659	4,454
	<u>16,588</u>	<u>21,063</u>	<u>37,652</u>	<u>8,678</u>
Other trading activities				
Hall Lets	15,456	0	15,456	11,868
Other	212	0	212	5,308
	<u>15,668</u>	<u>0</u>	<u>15,668</u>	<u>17,176</u>
	<u>125,722</u>	<u>24,452</u>	<u>150,175</u>	<u>139,478</u>

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Statement of Balances

Notes to the Accounts cont.

4. Analysis of Payments

Costs of generating funds

Offering envelopes	171	0	171	220
	<u>171</u>	<u>0</u>	<u>171</u>	<u>220</u>

Charitable activities

Ministries & Mission allocation	41,918	0	41,918	49,795
Presbytery dues	1,579	0	1,579	1,579
Minister's expenses	7,765	0	7,765	9,007
Minister's Travel Expenses	516	0	516	623
Pulpit supply	915	0	915	0
Other staffing costs	28,600	10,083	38,683	47,804
Fabric repairs & maintenance	9,277	0	9,277	6,514
Council Tax	0	0	0	0
Other building costs	18,698	0	18,698	13,454
Church office expenses	1,685	1,041	2,726	1,220
Organ & music	530	0	530	260
RoomSixty costs	0	3,257	3,257	10,764
Church organisations and events	7,890	200	8,090	5,915
Life and Work	336	0	336	343
Other expenses	195	500	695	1,351
Loan Repayment	0	0	0	16,731
	<u>119,904</u>	<u>15,081</u>	<u>134,985</u>	<u>165,359</u>
	<u>120,074</u>	<u>15,081</u>	<u>135,155</u>	<u>165,579</u>

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 £31642 and the maximum stipend in the fifth and subsequent years £38884.

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND

Statement of Balances

Notes to the Accounts cont.

6. Current Liabilities

At year end the church held the following amount for third parties

£1,464.06

In addition the following payments were made to third parties throughout the year.

	2024	2023
	£	£
Collections for Third Parties		
The Ayr Ark - Ayr Churches Together	60	39
Ayr and Prestwick Street Pastors	0	250
Christian Aid	786	1,301
Compassion UK	1,580	1,460
Newton Primary Supper Club	0	0
Dunaskin Doon Band	314	411
Mission Aviation Fellowship	50	123
Tear Fund	46	74
Vine Trust	79	0
DEC Turkey/Syria	0	1,551
	<u>2,915</u>	<u>3,657</u>

7 Long Term Liabilities

Nil

AYR NEWTON WALLACETOWN CHURCH OF SCOTLAND
APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£

REVENUE ACCOUNT

Credit Balance at 31 December	<u>14</u>	<u>14</u>
-------------------------------	-----------	-----------