

Kippen and Norrieston Church of Scotland

Scotland · Charity number SC004286

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1945-12-03
Register	View on the OSCR register

Contact

Address
13 Kippen Road
Thornhill
Stirling
FK8 3QA

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. It acknowledges a distinctive call and duty to bring the ordinances of religion to the people in our parishes. During the winter months we hold a religious service conducted by our minister mainly in both church buildings in Kippen and Thornhill near Stirling. In the summer months we have a service in one church each Sunday, alternating between the two church buildings. Activities in both churches include provision of spiritual education for children during the services. Monthly meetings of the church guild are held alternating between the two church buildings/hall, excluding the summer months.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£74,261	£87,596	-	0
2023-12-31	£101,006	£96,787	-	0
2022-12-31	£58,121	£58,436	-	1
2021-12-31	£40,785	£33,999	-	1
2020-12-31	£36,786	£41,970	-	1

Kippen and Norrieston Church of Scotland

Scotland - Charity number SC004286

Accounts

SC004286. 2024.1

Kippen and Norrieston Church of Scotland

Receipts and Payments Accounts

Year Ended 31 December 2024

Congregation No:281724

Charity No:SC004286

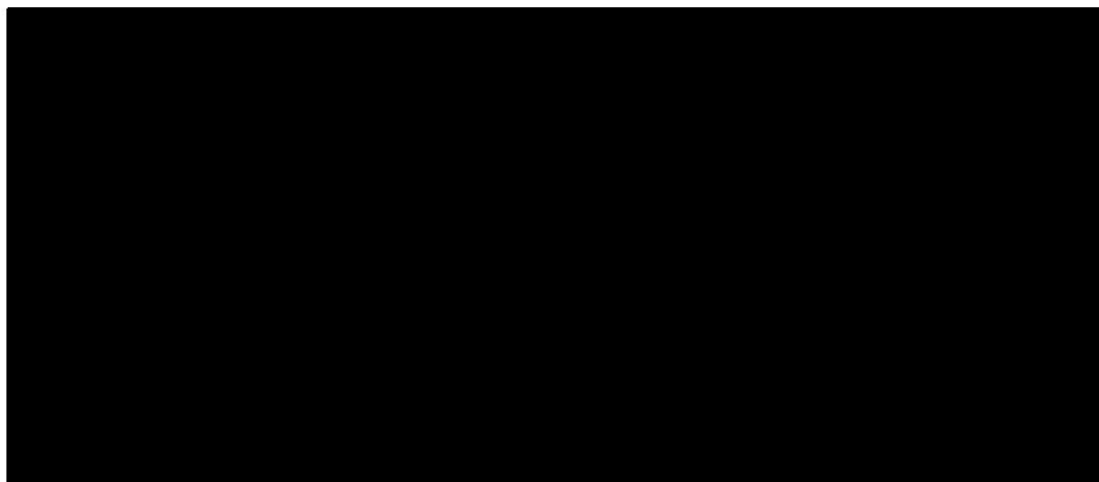
**Kippen and Norrieston Church of Scotland
Receipts and Payments Accounts
Year Ended 31 December 2024**

Reference and Administrative Information

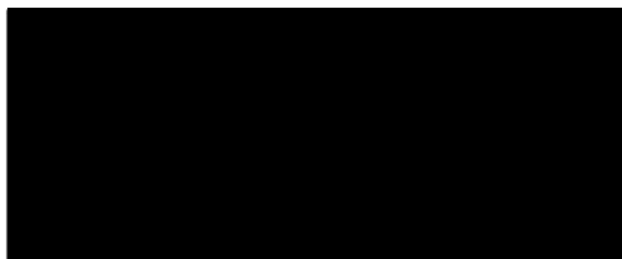
Charity Name Kippen and Norrieston Church of Scotland

Charity Registration No SC004286

Congregation Reference No 281724



Office Bearers



Bankers Bank of Scotland
 Stirling

Trustees Annual Report

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session 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

The Kirk Session which usually meets at least four times a year is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in 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 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.

**Kippen and Norrieston Church of Scotland
Receipts and Payments Accounts
Year Ended 31 December 2024**

Trustees Annual Report (cont)

Achievements and Performance

Kippen and Norrieston churches were united on 4 May 2024 and the congregation is now known as "Kippen and Norrieston Church of Scotland". Both buildings are still in use along with Norrieston Church Hall. Sunday morning worship takes place in both churches in the winter months and a single service in one of the churches in alternate weeks during the summer months. Activities in both churches include provision of spiritual education for children during services and a monthly Guild meeting held in alternate churches. There is a choir and bible study group at Kippen.

Financial Review

The accounts of both churches merged on 4 May 2024. Norrieston closed their bank account and transferred the balance to the bank account now referred to as Kippen and Norrieston Church of Scotland account. The investments held by both churches are now listed with Church of Scotland Investors Trust under the new name - Kippen and Norrieston Church of Scotland.

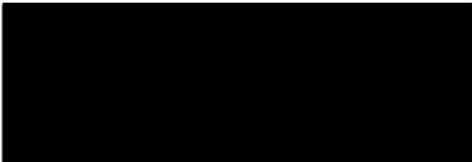
Reserves Policy

It is the Trustees policy to hold reserves in a number of designated funds, particularly Windows and Music, where it is recognised that any repairs to these items will require specialists. General cash funds are held to respond to the inevitable costs that need to be met as a consequence of maintaining a listed building.

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,



Session Clerk

Date: 17 February 2025

**Kippen and Norrieston Church of Scotland
Receipts and Payments Accounts
Year Ended 31 December 2024**

Independent Examiner's Report to the Trustees of Kippen Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 5 to 9

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's trustees consider the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts under section 44(1)(c) of the Act and to state in particular whether matters have come to my attention.

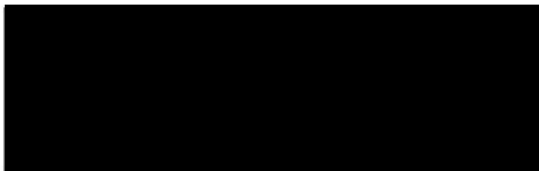
Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination of the statement of accounts for the year ended 31 December 2024, no matter has come to my attention

- 1 which gives me reasonable cause to believe that any material respect:
 - accounting records have not been kept in accordance with Section 44(1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006
 - the accounts do not accord with those records
 - the statement of accounts do not comply with any of the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 27 March 2025

**Kippen and Norrieston Church of Scotland
Receipts and Payments Accounts
Year Ended 31 December 2024**

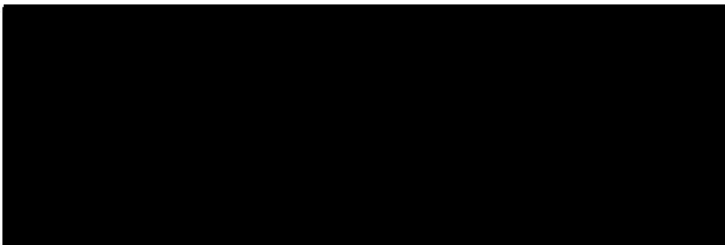
Receipts	Note	Unrestricted	Restricted	Total 2024	Total 2023
		Funds 2024	Funds 2024		
		£	£	£	£
Donations	3	39,078	0	39,078	60,546
Activities for Generating Funds		9,720	0	9,720	1,457
Legacies		2,027	0	2,027	524
Investment Income		7,776	1,534	9,310	8,474
Transfer from Norrieston		14,126	0	14,126	0
		<u>72,727</u>	<u>1,534</u>	<u>74,261</u>	<u>71,001</u>
Sale of Investments		0	0	0	30,005
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>	<u>0</u>	<u>30,005</u>
Total Receipts		<u>72,727</u>	<u>1,534</u>	<u>74,261</u>	<u>101,006</u>
Payments	4				
Cost of Generating Fund Raising		(144)		(144)	(136)
Charitable activities		(83,246)	(4,205)	(87,451)	(96,651)
Other Payments		0	(0)	(0)	0
Total Payments		<u>(83,390)</u>	<u>(4,205)</u>	<u>(87,596)</u>	<u>(96,787)</u>
Excess of (Payments) over Receipts for the year		<u>(10,664)</u>	<u>(2,672)</u>	<u>(13,335)</u>	<u>4,219</u>

Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank & Cash					
Balances b/f		(1,899)	42,284	40,385	36,166
Movement in year					
Excess of (Payments) over Receipts for the year		(10,664)	(2,672)	(13,335)	4,219
		<u>(12,563)</u>	<u>39,613</u>	<u>27,050</u>	<u>40,385</u>
Investments at market value		<u>166,747</u>	<u>47,370</u>	<u>214,117</u>	206,540
Investments at cost**					
General Fund		8,060		6,060	6,060
Fabric Fund		118,318		118,318	118,318
Garden Fund			5,008	5,008	5,008
Reserve Fund		3,454		3,454	3,454
Flower Fund			349	349	349
Music Fund			3,861	3,861	3,861
Guild Fund		100		100	100
Dr J Railton Scott Memorial Fund		1,001		1,001	1,001
A & H Pirie Sunday School Fund		1,140		1,140	1,140
		<u>130,073</u>	<u>9,218</u>	<u>139,291</u>	<u>139,291</u>
Assets - gift aid		<u>7,841</u>	<u>0</u>	<u>7,841</u>	<u>6,673</u>
Liabilities		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

** All investments listed here were held by Kippen and are now registered under Kippen and Norrieston C of S

The accounts were approved by the Kirk Session on 17 February 2025



Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2024
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

The Minister's Travel Expenses, Council Tax & telephone/broadband in respect of the manse amounted to £4760.
Trustees received reimbursement Treasurer £99.99 new urn for Kippen&£40.20 poppy wreath for Norrieston,
£386.98 new Hoover for Norrieston, Session Clerk £8.24 for Communion juice.

2 Movement in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Garden Fund	(14,982)	612	4,205		(18,575)
Music Fund	44,077	752	0		44,829
Window Fund	10,221	0	0		10,221
Flower Fund	2,206	170	0		2,376
Forrester Trust	512	0	0		512
Scott Trust	249	0	0		249
	<u>42,283</u>	<u>1,534</u>	<u>4,205</u>	<u>0</u>	<u>39,612</u>
Unrestricted Funds					
General Fund	5,040	64,626	43,639		26,027
Fabric Fund	(19,421)	6,542	39,231		(52,110)
Guild	414	1,161	520		1,055
Sunday School Fund	1,489	68	0		1,557
Reserve Fund	10,579	330	0		10,909
	<u>(1,899)</u>	<u>72,727</u>	<u>83,390</u>	<u>0</u>	<u>(12,563)</u>
Total funds	<u>40,384</u>	<u>74,261</u>	<u>87,596</u>	<u>0</u>	<u>27,049</u>

Purposes of Restricted Funds

Garden Fund: This is a fund to be used to provide for the costs of maintaining the Church Grounds
Music Fund: This is a fund to assist with the cost of music resources for use in worship
Window Fund: This is a fund to be used for the maintenance of the Church Windows
Flower Fund: This is a fund to provide flowers for display during services of worship
The Forrester Trust: This is a fund for religious educational literature
The Scott Trust: This is a fund used for maintenance of carvings and the pulpit

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.
Reserve Fund: The Trustees have set aside funds as a contingency
Guild Fund: This is a fund to assist with the costs of running the Guild and Guild Projects
Sunday School Fund: This is a fund to assist with the costs of running and promoting the Sunday School

Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
			£	£
3 Analysis of Donations				
FWO Scheme/Fabric Collection	11,067	0	11,067	32,086
Gift Aid Donations	17,837	0	17,837	10,294
Guild Donations	0	0	0	100
Tax Recovered	5,232	0	5,232	7,467
Other Offerings	4,942	0	4,942	10,598
	<u>39,078</u>	<u>0</u>	<u>39,078</u>	<u>60,545</u>

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
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4 Analysis of Payments

Cost of Generating Fund Raising

FWO	144	0	144	136
	<u>144</u>	<u>0</u>	<u>144</u>	<u>136</u>
Charitable activities				
Ministries & Mission Allocation	22,892	0	22,892	21,721
Presbytery Dues	791	0	791	627
Minister T Expenses	1,681	0	1,681	960
Telephone & Broadband	149	0	149	182
Pulpit Supply	604	0	604	624
Locum Salary	0	0	0	0
Security Costs	1,522	0	1,522	1,075
Fabric Repairs & Maintenance	37,709	4,205	41,915	56,038
Council Tax	2,931	0	2,931	2,400
Insurance	6,082	0	6,082	3,844
Heating	2,288	0	2,288	2,814
Electricity	2,630	0	2,630	1,596
Organ & Piano Playing	2,925	0	2,925	3,185
Print, Licences Website Software	389	0	389	520
Other Expenses	654	0	654	1,065
	<u>83,246</u>	<u>4,205</u>	<u>87,451</u>	<u>96,651</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 employers 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 5th & subsequent years £38,884

6 Collections for Third Parties

In 2024 £3107 to Christian Aid and £135 to Poppy Scotland

2024	2023
£	£
3,242	2,486
<u>3,242</u>	<u>2,486</u>

**Kippen and Norrieston Church of Scotland
Statement of Balances
Year Ended 31 December 2024**

APPENDIX

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

	2024	2023
CAPITAL ACCOUNT Kippen and Norrieston		Kippen
Credit Balances held at 31 December at cost	<u>85,677</u>	<u>2,354</u>
Market Value of Balances at 31 December	<u>112,526</u>	<u>3,286</u>
REVENUE ACCOUNT Kippen and Norrieston		
Credit Balance at 31 December	<u>20,348</u>	<u>11,512</u>
DEPOSIT FUNDS FROM NORRIESTON**		
FABRIC FUND	7156	
GENERAL PURPOSES	9041	
WYPER BEQUEST - FOR UPKEEP OF GRAVESTONES	503	
GROWTH FUNDS FROM NORRIESTON**		
FABRIC FUND MARKET VALUE	29807	
GENERAL PURPOSES MARKET VALUE	1512	
INCOME FUND FROM NORRIESTON**		
GENERAL PURPOSES MARKET VALUE	6636	

** All funds now registered under Kippen and Norrieston Church of Scotland.