

SC004286. 2024.1

**Kippen and Norrieston Church of Scotland**

**Receipts and Payments Accounts**

**Year Ended 31 December 2024**

Congregation No:281724

Charity No:SC004286

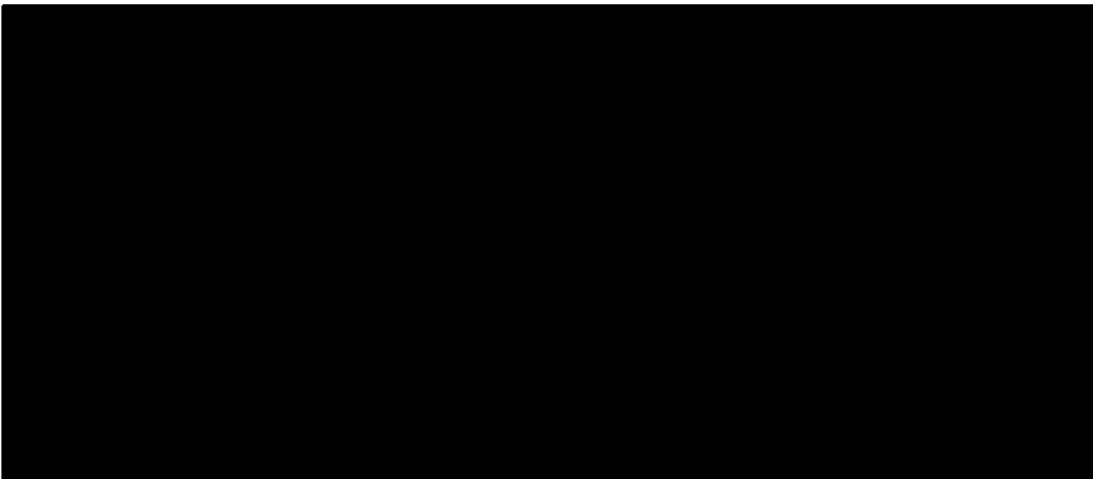
**Kippen and Norrieston Church of Scotland  
Receipts and Payments Accounts  
Year Ended 31 December 2024**

**Reference and Administrative Information**

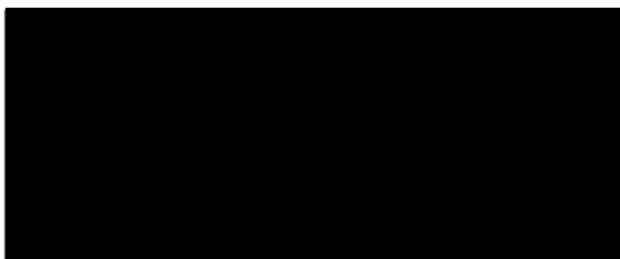
Charity Name                      Kippen and Norrieston Church of Scotland

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.

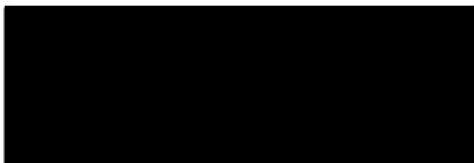
**Reserves Policy**

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

**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.

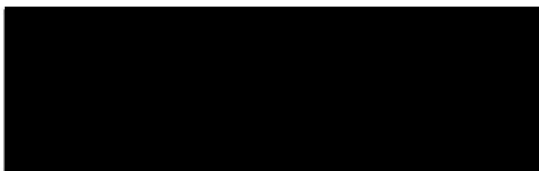
**Basis of independent examiner's statement**

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**

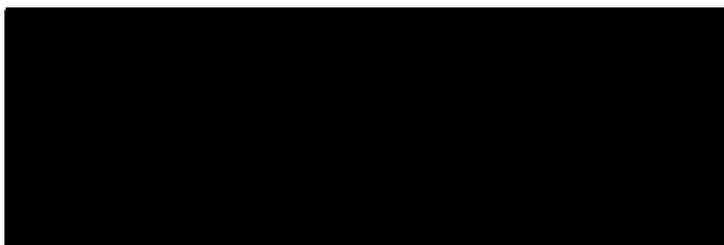
|  |      | Unrestricted<br>Funds 2024 | Restricted<br>Funds 2024 | Total 2024             | Total 2023             |
|--|------|----------------------------|--------------------------|------------------------|------------------------|
| Receipts   | Note | £                          | £                        | £                      | £                      |
| 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>          |
| <b>Total Receipts</b>                                  |      | <u><b>72,727</b></u>       | <u><b>1,534</b></u>      | <u><b>74,261</b></u>   | <u><b>101,006</b></u>  |
| <b>Payments</b>  | 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                      |
| <b>Total Payments</b>                                  |      | <u><b>(83,390)</b></u>     | <u><b>(4,205)</b></u>    | <u><b>(87,596)</b></u> | <u><b>(96,787)</b></u> |
| <b>Excess of (Payments) over Receipts for the year</b> |      | <u><b>(10,664)</b></u>     | <u><b>(2,672)</b></u>    | <u><b>(13,335)</b></u> | <u><b>4,219</b></u>    |

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

|  | Note | Unrestricted<br>Funds 2024<br>£ | Restricted<br>Funds 2024<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|--|------|---------------------------------|-------------------------------|-----------------|-----------------|
| <b>Bank &amp; Cash</b>                             |      |                                 |                               |                 |                 |
| Balances b/f                                       |      | (1,899)                         | 42,284                        | 40,385          | 36,166          |
| <b>Movement in year</b>                            |      |                                 |                               |                 |                 |
| Excess of (Payments) over<br>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>   |
| <b>Investments at market value</b>                 |      | <u>166,747</u>                  | <u>47,370</u>                 | <u>214,117</u>  | 206,540         |
| <b>Investments at cost**</b>                       |      |                                 |                               |                 |                 |
| 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>  |
| <b>Assets - gift aid</b>                           |      | <u>7,841</u>                    | <u>0</u>                      | <u>7,841</u>    | <u>6,673</u>    |
| <b>Liabilities</b>                                 |      | <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<br>2024<br>£ | Incoming<br>Resources<br>£ | Outgoing<br>Resources<br>£ | Transfers<br>£ | At 31 Dec<br>2024<br>£ |
|---------------------------|---------------------------|----------------------------|----------------------------|----------------|------------------------|
| <b>Restricted funds</b>   |                           |                            |                            |                |                        |
| 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>          |
| <b>Unrestricted Funds</b> |                           |                            |                            |                |                        |
| 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>        |
| <b>Total funds</b>        | <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<br>Funds 2024 | Restricted<br>Funds 2024 | Total 2024    | Total 2023    |
|--------------------------------|----------------------------|--------------------------|---------------|---------------|
| <b>3 Analysis of Donations</b> |                            |                          | £             | £             |
| 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<br>Funds 2024 | Restricted<br>Funds 2024 | Total 2024 | Total 2023 |
|--|----------------------------|--------------------------|------------|------------|
|--|----------------------------|--------------------------|------------|------------|

**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>    |
| <b>Charitable activities</b>     |               |              |               |               |
| 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          |
|--|----------------|---------------|
| <b>CAPITAL ACCOUNT Kippen and Norrieston</b>     |                | <b>Kippen</b> |
| 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>  |
| <br><b>REVENUE ACCOUNT Kippen and Norrieston</b> |                |               |
| Credit Balance at 31 December                    | <u>20,348</u>  | <u>11,512</u> |
| <br><b>DEPOSIT FUNDS FROM NORRIESTON**</b>       |                |               |
| FABRIC FUND                                      | 7156           |               |
| GENERAL PURPOSES                                 | 9041           |               |
| WYPER BEQUEST - FOR UPKEEP<br>OF GRAVESTONES     | 503            |               |
| <br><b>GROWTH FUNDS FROM NORRIESTON**</b>        |                |               |
| FABRIC FUND MARKET VALUE                         | 29807          |               |
| GENERAL PURPOSES MARKET VALUE                    | 1512           |               |
| <br><b>INCOME FUND FROM NORRIESTON**</b>         |                |               |
| GENERAL PURPOSES MARKET VALUE                    | 6636           |               |

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