

# **Kilmarnock Riccarton Church of Scotland**

## **RECEIPTS AND PAYMENTS ACCOUNTS**

**For Year Ending  
31st December 2020**

**Congregation No: 110626**

**Charity No: SC 006040**

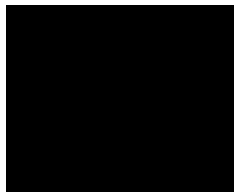
## **Reference and Administrative Information**

Charity Name: Kilmarnock Riccarton Church of Scotland

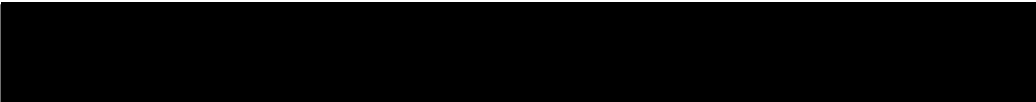
Charity Registration Number: SC 006040

Congregation Reference No: 110626

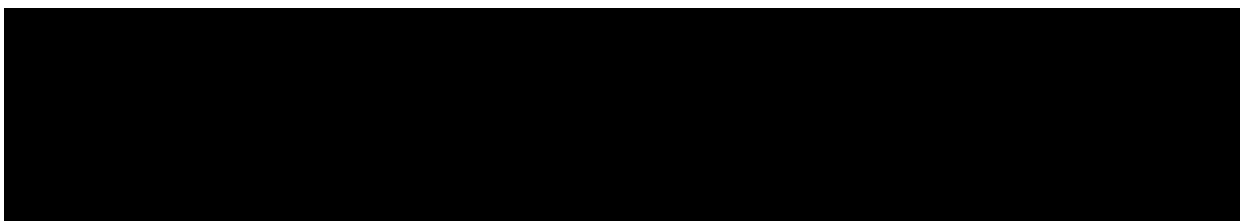
Contact Address:



## **TRUSTEES**



## **KIRK SESSION**



## **CONGREGATIONAL BOARD**



## **PRINCIPAL OFFICE-BEARERS**

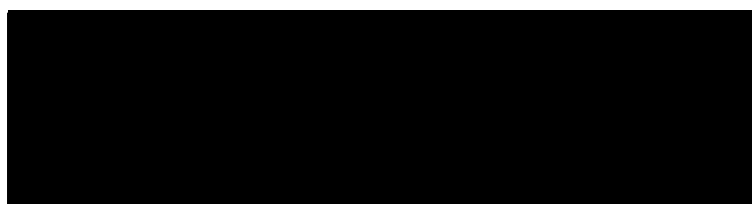
Minister

Interim Moderator

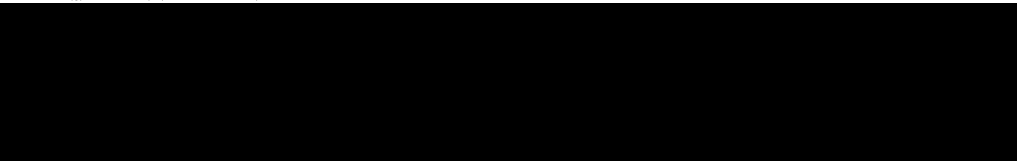
Session Clerk:

Clerk to the Board:

Church Treasurer:



## **INDEPENDENT EXAMINER**



## **BANKERS**

Bank of Scotland,  
30/34 King Street,  
Kilmarnock  
KA1 1NP

**Trustees' Annual Report**  
**Year ended 31 December 2020**

**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 and the Congregational Board 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. The Congregational Board is 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, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

**Organisational Structure**

The Congregational Board is chaired by the minister and meets nine times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets nine times a year is responsible for spiritual affairs within the church.

**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.

Young people are actively encouraged to take part in the life of Riccarton Church.

## **Trustees' Annual Report (cont.)**

### **Year ended 31 December 2020**

#### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £49,853 of which £17,749 had been designated for property fund. The remaining balance of £32,104 represents about six months expenditure. The Church also held £5,452 of restricted funds which have been provided for the purposes specified in Note 2.

#### **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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**

27/08/2021

# **Kilmarnock Riccarton Church of Scotland**

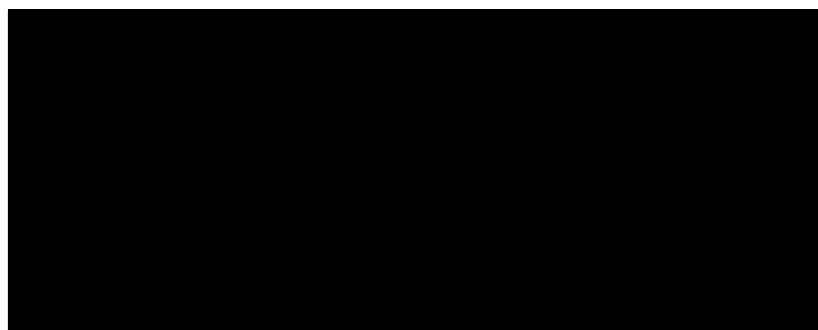
## **Statement of Balances**

**At 31 December 2020**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Opening Bank & Deposit Balances		51,433	5,320	56,753	52,641
Movement in year:					
		(1,460)	12	(1,448)	4,112
Transfers		(120)	120		
Closing Bank & Deposit Balances	2	49,853	5,452	55,305	56,753
Investment at market value					0
Assets					
Gift Aid Receivable					0
Liabilities					
Cost of repair not yet billed					0

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board



**Session Clerk**

**Treasurer**

**Kilmarnock Riccarton Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2020**

		<b>Unrestricted Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
<b><u>Receipts</u></b>	<b>Note</b>				
Donations		54,308	12	54,320	68,453
Bank & Deposit Interest					13
Grants					
<b><u>Total Receipts</u></b>		<b><u>54,308</u></b>	<b><u>12</u></b>	<b><u>54,320</u></b>	<b><u>68,466</u></b>
<b><u>Payments</u></b>					
Costs of generating funds		131		131	129
Charitable activities		53,386		53,386	64,225
<b><u>Total Payments</u></b>		<b><u>53,517</u></b>		<b><u>53,517</u></b>	<b><u>64,354</u></b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b><u>791</u></b> <b><u>791</u></b>	<b><u>12</u></b> <b><u>12</u></b>	<b><u>803</u></b> <b><u>803</u></b>	<b><u>4,112</u></b>
<b>Transfers</b>		-120	120	-	
<b>Excess of Receipts over Payments for the year</b>		<b><u>791</u></b>	<b><u>12</u></b>	<b><u>803</u></b>	<b><u>4,112</u></b>

**Purposes of Designated Funds**

Property Fund: The Trustees have set aside funds for the maintenance of the Church property

Guild Fund: Working funds raised by them and used to fund various projects.

Manse Fund: Trustees have set aside funds for the ongoing maintenance of property.

Restoration Fund: Trustees have set aside funds for the ongoing restoration work in conjunction with Historic Scotland and General Trustees in Edinburgh

**Purposes of Restricted Funds**

War Memorial Fund: Riccarton War Memorial window is in the Church Chancel and the trustees have ring fenced this fund for repair and maintenance.

**Kilmarnock Riccarton Church of Scotland****Notes to the Accounts****1 Trustee Remuneration and Related Party Transactions**

██████ who is a member of Kirk session (Lay Reader) received £93.

**2 Movements in Funds**

	At 1 Jan 2020 £	Receipts £	Payments £	Transfers £	At 31 Dec 2020 £
<b>Unrestricted funds</b>					
Property Fund	14,411		1,661	5,000	17,750
Guild Fund	455	182	226		411
Manse Fund	2,932		216	400	3,116
Restoration Fund	23,841		330		23,511
General Fund	9,794	54,308	53,517	(5,520)	5,065
<b>Total of Unrestricted Funds</b>	<b>51,433</b>	<b>54,490</b>	<b>55,950</b>	<b>(120)</b>	<b>49,853</b>
<b>Restricted funds</b>					
War Memorial Fund	5,320	12		120	5,452
<b>Total of Restricted Funds</b>	<b>5,320</b>	<b>12</b>		<b>120</b>	<b>5,452</b>
<b>Total Funds</b>	<b>56,753</b>	<b>54,502</b>	<b>55,950</b>	<b>0</b>	<b>55,305</b>
Property Fund	17,750				
Restoration Fund	23,511				
General Fund	5,065				
Total	46,326				
Add					
Guild Fund	411				
Manse Fund	3,116				
<b>TOTAL OF UNRESTRICTED FUNDS</b>	<b>49,853</b>				
War Memorial Fund	5,452				
Restricted					
<b>TOTAL FUNDS</b>	<b>55,305</b>				

**Unrestricted Funds**

	<b>General Fund 2020 £</b>	<b>Total 2019 £</b>
<b>3. Analysis of Donations (Unrestricted)</b>		
WFO Scheme (non- Gift Aid)	4,684	9,044
Gift Aid Donations	33,228	38,540
Tax Recovered on Gift Aid Donations	11,482	11,736
Ordinary Offerings (Open Plate)	272	869
Weddings and Funerals	570	370
Other Offerings, Donations etc.	315	1,936
Linkage with Fenwick Church Reimbursement of Expenses	2,634	2,911
Misc. Income	563	605
Members Donation to Minister's Gift	560	
	<b>54,308</b>	<b>66,011</b>
Add		
<b>Unrestricted Designated Funds</b>		
Property – Christmas Fayre		1,669
Guild – Donations & Offerings	182	773
Total	<b>182</b>	<b>2,442</b>
Total of Unrestricted Funds	<b>54,490</b>	<b>68,453</b>
<b>4 Analysis of Payments</b>		
Costs of generating funds		
Net Cost of Stewardship Campaign		
Offering envelopes	131	129
	<b>131</b>	<b>129</b>
<b>Charitable activities (2)</b>		
Ministries & Mission allocation	39,274	41,136
Presbytery dues	0	960
Minister's expenses	1,588	2,570
Pulpit supply	93	676
Other staffing costs	3,079	5,760
Sunday School & Youth Church (Net)	64	105
Council Tax	2,295	2,764
Heat and light	1,756	2,518
Insurance	3,133	3,219
Outreach	0	201
Organ & music	489	489
Printing, stationery and postage	464	233
Other expenses	591	505
Minister's Gift	560	
	<b>53,386</b>	<b>61,136</b>



<b><u>Unrestricted Designated Funds</u></b>	<b>Property</b>	<b>Guild</b>	<b>Manse</b>	<b>Resto- ration</b>	<b>Property</b>	<b>Guild</b>	<b>Manse</b>	<b>Resto- ration</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>				
<b>Analysis of Donations Christmas Fayre</b>					1,669			
Donations						425		
Offerings		64				159		
General						189		
<b>TOTAL</b>		<b>182</b>		<b>0</b>	<b>1,669</b>	<b>773</b>		
<b>Unrestricted Designated Funds Expenditure</b>								
Other Expenses		226			2,101	283		
Affiliation Fees						204		
Donations to Various Projects						300		
		<b>226</b>			<b>2,101</b>	<b>787</b>		

### **3 Restricted Funds**

**2020**

**2019**

#### **Analysis of Donations (Restricted)**

	<b>War Memorial Fund</b>	<b>War Memorial Fund</b>
Bank Interest	12	13

## **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 2021 the minimum stipend £ 34,577 and the maximum stipend in the fifth and subsequent years of service £ 34,577

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b>6 Collections for Third Parties</b>		
Teenage Cancer Trust		
Alzheimers	248	
Parkinsons		
Christian Aid		214
Morven Day Centre		137
Hospice		270.50
	<hr/>	<hr/>
	<b>248</b>	<b>621.50</b>
	<hr/>	<hr/>