

# **KILMAURS: MAXWELL & KILMARNOCK UNITED FREE CHURCH OF SCOTLAND**

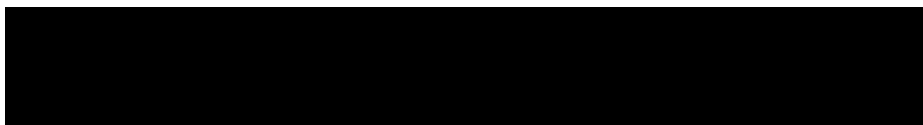
Scottish Charity No.SC006828

A Congregation of the United Free Church of Scotland,  
Charity No.SC008167.

## **Congregation Report and Financial Statements Year ending 31 December 2023**

**Principal place of worship and of Congregation activities:**

***Kilmaurs: Maxwell & Kilmarnock United Free Church of Scotland***

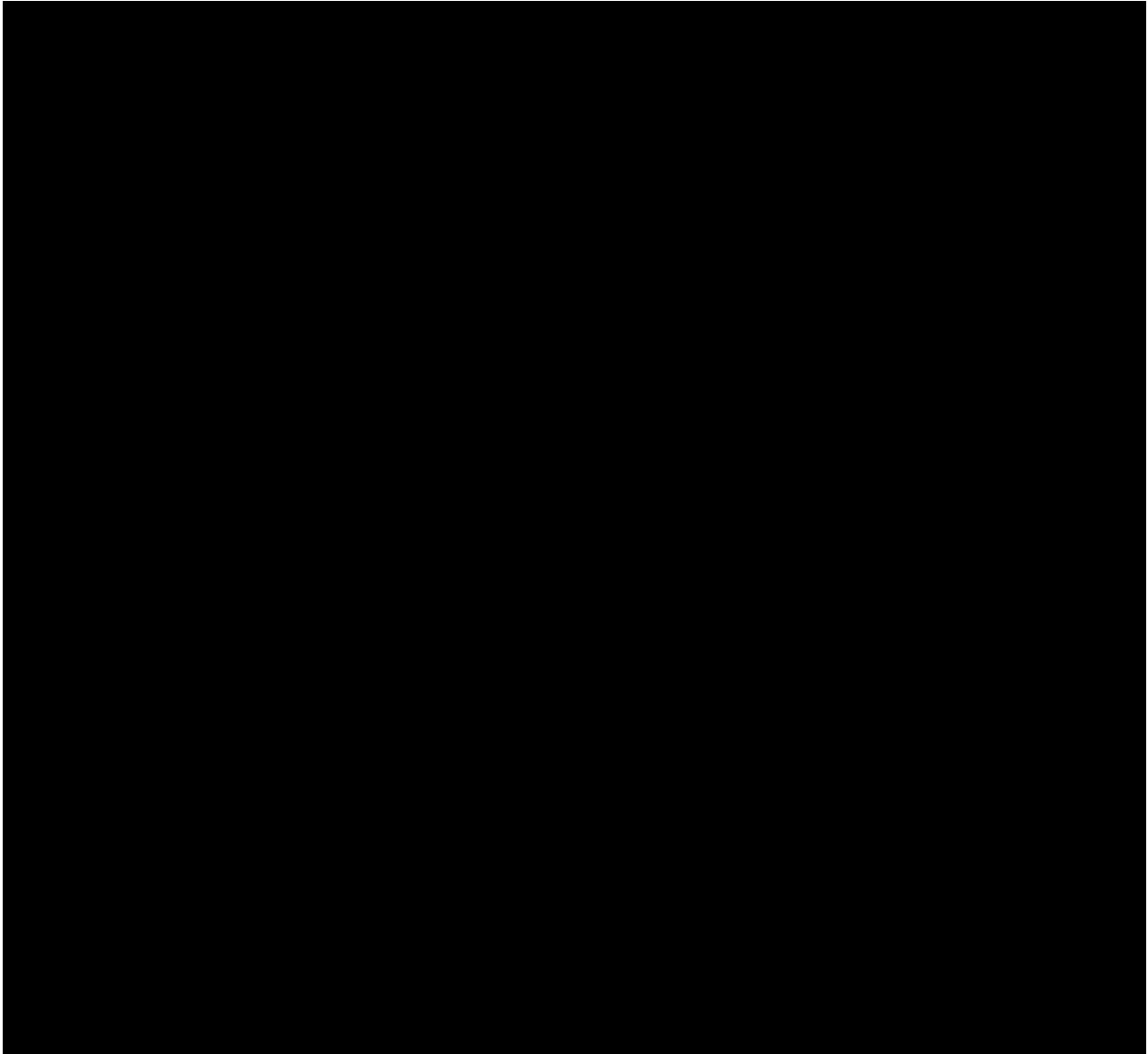


# **Congregation Report and Financial Statements**

## **Year ending 31 December 2023**

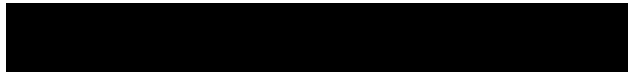
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**Office Bearers, Trustees and Members of the Courts of the  
Congregation serving during Year ending 31 December 2023**



**Bankers:** Bank of Scotland, 30/34 King Street, Kilmarnock, Ayrshire, KA1 1NP

**Independent Examiner:**



## **Congregation Report year ending 31 December 2023**

### **1. Constitution and Principal Activities of the United Free Church of Scotland**

The United Free Church of Scotland, with all the Churches of the Reformation, acknowledges as its Supreme Standard, the Word of God contained in the Scriptures of the Old and New Testaments.

The Church holds as its Subordinate Standard the Westminster Confession of Faith; by its Declaratory Acts it recognises liberty of judgment on points of doctrine which do not enter into the substance of the faith; and it claims the right as duty may require, to interpret, add to, modify, or change her subordinate standards, under the promised guidance of the Holy Spirit, and with a direct responsibility to her Lord.

The Church approves the emphasis of the Declaratory Acts on the love of God for all mankind, the free offer of salvation to all, the obligation of the Universal Church to make known the Gospel throughout the world, and the renunciation of coercion, persecution and intolerance in matters of religion.

Accordingly this Church accepts the obligation to witness to the truth of the Gospel and to serve men in the name of Christ with regard alike to their spiritual and material welfare, both at home and overseas.

### **2. Responsibilities of the Congregation**

As a Congregation of the United Free Church of Scotland this Congregation is under the jurisdiction and oversight of the superior courts of the Denomination i.e. the Presbytery of the West (in which this Congregation resides) and the General Assembly of the United Free Church in all matters pertaining to its spiritual and temporal (including financial) affairs. It seeks to exercise these obligations within its fellowship and to the people in the community of which it is part.

### **3. Responsibilities and Appointment of Office Bearers**

All matters affecting the spiritual well being and order of the Congregation is exercised by the Kirk Session of this Congregation. The Kirk Session consists of its Minister and ruling elders. All temporal affairs (including financial) of the Congregation are administered by the Deacons' Court of this Congregation. The Property Trustees of the Congregation are the Ex Officio Office Bearers named on page 2 of this Report.

The Minister of this Congregation is appointed by the Presbytery of the West. Elders, elected in accordance with the Practice and Procedure of the United Free Church of Scotland, along with members, elected by the Congregation at the Annual General Meeting or at a meeting of the Congregation specifically called for that purpose, form the Deacons' Court. Office Bearers are appointed by the Courts which they serve.

All offices of the Church are open to any member in full communion. Each Congregation appoints elders to the Presbytery and to be Commissioners to the General Assembly. Presbyterianism means the government of the Church by elders.

#### **4. Activities and Achievements**

The Minister has maintained the conduct of weekly worship and with the faithful care of the Kirk Session provide pastoral care to members and families. During 2023 the congregation showed signs of recovery from the COVID pandemic both in terms of giving but also in the sense of fellowship and outreach to the community.

Maxwell Church continues to be part of the “Reshaping for Mission” initiative of the United Free Church of Scotland, and in this regard assistance by way of a grant of £25000 to support a church plant in a nearby housing estate. However this has not proved successful and the elders are currently considering alternative options.

#### **5. Financial Statements and Funds**

In accordance with the Charities and Trustee Investment (Scotland) Act 2005 (‘the 2005 Act’) and the Charities Accounts (Scotland) Regulations 2006 (‘the Regulations’) and being a charity with an annual gross income less than £250,000, the Financial Statements of this Congregation set out on pages 7 to 10 consist of a Statement of Congregation Funds and movements thereon during the Year ending 31 December 2023 and details of the Receipts and Payment, Surplus (Deficit), and Net Movement on Funds during the year with supplementary notes thereon where appropriate.

The ordinary Receipts and Payments for the regular Congregation activities are shown in the General Fund and in the year amounted to **£99082 and £103866** respectively and give a deficit of **£5383** )

Like many congregations the COVID19 continues to have a negative impact on the financial position and this resulted in having to defer loan repayments to the denomination. Discussions will take place with the General trustees to regularise this situation.

The total amount of all Congregation Funds at 31 December 2021 was **£1000**

#### **6. Accounting Policies**

- The main sources of income are the voluntary offerings, donations and other giving of members, adherents, and related organisations, and interest or dividends on Congregation Funds.
- The Receipts and Payments of Congregation Funds are recorded and reported on a cash received and cash paid (as invoices/accounts are received) basis respectively. In the event that a commitment is made after the date of the Statement of Balances which will materially reflect on the amount of any Fund(s) this will be reported in the accompanying Notes to these Statements.
- The Balances of Congregation Funds represents sums available for the on-going work and activities of the Congregation, stating whether each Fund is Unrestricted, Designated, Restricted or Endowment and, where appropriate, for what purpose and how these Funds are held or invested.

## **7 Land and Property**

Land and Property consist of Church and Church Hall, together with fittings and furnishings therein(including communion, other ecclesiastical articles). The Congregation owns a Manse which is used by the Minister.

## **8 Independent Examiner**

In accordance with the terms of 'the 2005 Act', Section 44 (1) (c), and as a Charity falling under regulation 9. of 'The Regulations', and not required to carry out an audit under paragraph 9(4), an Independent Examiner has been appointed in accordance with regulation 11 of 'The Regulations' to carry out a competent examination of the Report and Financial Statements of the Congregation. The Independent Examiner's Report for the year to 31<sup>st</sup> December 2014 is on page 6.

## **9 Approval of Congregation Report and Financial Statements**

The Congregation Report and Financial Statements were approved by the Deacons Court at their meeting on 24 Feb 2022 authorised to sign the Report and Finance Statements on behalf of the Congregation are:-

<b>Signed</b>	<b><i>Minister</i></b>
<b>Signed</b>	<b><i>Session Clerk</i></b>
<b>Signed</b>	<b><i>Clerk to Congregational Board</i></b>
<b>Signed</b>	<b><i>Treasurer</i></b>

**Date**

### **Independent Examiner's Report to the Trustees and Office Bearers of Kilmaurs United Free Church of Scotland**

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2018 which are set on pages **3 to 5 and 7 to 9.**

## **Respective Responsibilities of Office Bearers and Trustees and Examiner**

The Congregation's Office Bearers and Trustees are responsible for the preparation of the Report and Accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 regulations"). The Congregation's Office Bearers and Trustees consider that the requirements of Regulation 9 apply but not those of paragraph 9(4) of the Accounts Regulations. It is my responsibility to examine the Report and Finance Statements as required under section 44(1) (c) of the 2005 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 Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the Congregation and a comparison of the report and accounts presented with those records. It also includes consideration of any unusual items or disclosures in the report and accounts, and seeks explanations from the office bearers and trustees concerning 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 report and accounts.

## **Independent Examiners 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 report and 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 Report and Financial Statements to be reached.

**Signed:**

**Name:**

**Address**

**Date:**





## Statement of Balances and Movement on Congregation Funds for Year ending 31 December 2023

Fund	Nature of Fund	Balance 01.01.23 £	Receipts 2023 £	(Payments) 2023 £	Surplus (Deficit) £	Net Fund Transfers £	Net change on Fund £	Balance 31.12.23 £	Held as follows	£
General	Unrestricted Note 1	5959.96	99082.57	-103865.79	-4,783.22	-600.00	-5,383.22	576.74	Bank of Scotland	776.48
Fabric	Designated Note 2	833.86	150	-1384.12	-1,234.12	600.00	-634.12	199.74	Treasurers Investment	223.86
Shared Interest	Restricted Note 3	223.25	0.61	0.00	0.61	0.00	0.61	223.86		
Total Congregation Funds		7,017.07	99,233.18	-105,249.91	-6,016.73	0.00	-6,016.73	1,000.34	0.00	1,000.34

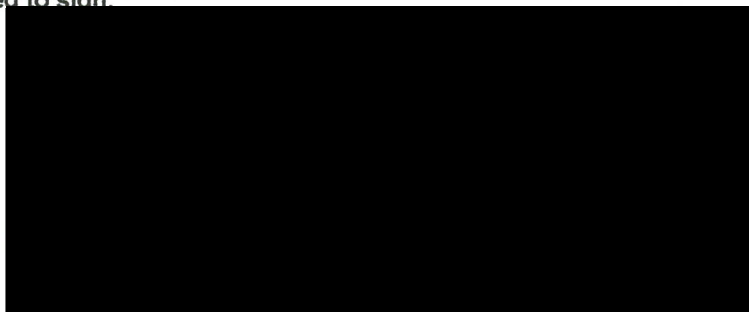
Other Notes	Note 1	Trustees perform their duties voluntarily for the performance of their duties as a Trustee of the Congregation
	Designate Note 2	For repairs and upgrade to external and internal Fabric of church and Manse Church and Manse are owned by congregation Therefore no market value has been allocated to the church in the accounts
Shared Investment	Note 3	Token investment is shared interest fund
Pastoral benevolent	Note 4	Fund to help people in need at the discretion of the minister
Contingent Liabilities		Financial Statements present the receipts received and payments made during the year. In the event there are any material outstandings, contingent liabilities and /or commitments these are noted below:- £3417.37 2023 target contribution

Approval of Congregation Financial Statements for the Year ending 31 December 2022  
as set out on Pages 7,8,9, by Office Bearers authorised to sign

Moderator

Clerk to Deacons Court

Treasurer



## 7 Land and Property

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Date

Fund		General Unrestricted £	Fabric Fund designated £	Shared Interest Unrestricted £	Apprentice Programme	Pastoral Benevolent fund Restricted £	Total 2023 £	Notes Details	Total 2022 £
<b>Receipts</b>									
Offerings	Open	5,174.67	0.00	0.00		0.00	5,174.67		4,722.03
	Freewill	1,000.00	0.00	0.00		0.00	1,000.00		3,443.00
	Freewill (gift aid)	45,691.58	0.00	0.00		0.00	45,691.58		44,816.74
	Gift Aid Tax	12,715.35	0.00	0.00		0.00	12,715.35		10,505.03
	Target		0.00	0.00		0.00	0.00		
<b>Sub Totals</b>		<b>64,581.60</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>64,581.60</b>		<b>63,496.80</b>
Donations	Organisations			0.00	0.00		0.00		540.80
	Other	1,113.37	150.00				1,263.37		913.00
	<b>Sub Total</b>	<b>1,113.37</b>	<b>150.00</b>	<b>0.00</b>		<b>0.00</b>	<b>1,263.37</b>		<b>1,453.80</b>
Other	Hall Let Income	2,641.69	0.00	0.00		0.00	2,641.69		3,690.16
	Interest	0.00	0.00	0.61		0.00	0.61		0.61
	Stedfast		0.00	0.00		0.00	0.00		94.00
	Miscellaneous	4,161.10		0.00	0.00	0.00	4,161.10	1	1,045.00
	<b>Sub Total</b>	<b>6,802.79</b>	<b>0.00</b>	<b>0.61</b>		<b>0.00</b>	<b>6,803.40</b>		<b>4,829.77</b>
<b>Fundraising Events</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Extraordinary Items</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
		<b>25,089.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,089.81</b>	2	<b>0.00</b>
		<b>25,089.81</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>25,089.81</b>		<b>0.00</b>
	Other charities	1,495.00	0.00	0.00		0.00	1,495.00	3	1,440.00
		<b>1,495.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>1,495.00</b>		<b>1,440.00</b>
		<b>99,082.57</b>	<b>150.00</b>	<b>0.61</b>	<b>0.00</b>	<b>0.00</b>	<b>99,233.18</b>		<b>71,220.37</b>
<b>Payments</b>									
Ministry	Stipend/Salary & Expenses	59,585.85	0.00	0.00		0.00	59,585.85	2	25,676.33
	Pulpit Supply	120.00	0.00	0.00	0.00	0.00	120.00		120.00
		60.00	0.00	0.00		0.00	60.00		100.00
<b>Sub Total</b>		<b>59,765.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,765.85</b>		<b>25,896.33</b>
Other Salary	Cleaner	1,545.00	0.00	0.00		0.00	1,545.00		1,610.00
	Gardener	0.00	0.00	0.00		0.00	0.00		0.00
	<b>Sub Total</b>	<b>1,545.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>1,545.00</b>		<b>1,610.00</b>
Property	Council Tax	2,905.32	0.00	0.00		0.00	2,905.32		2,438.03
	Insurance	2,717.59	0.00	0.00		0.00	2,717.59		2,419.14
	Heat & light	8,191.08	0.00	0.00		0.00	8,191.08	4	5276.43
	Repairs, upkeep	3,107.37	1,384.12	0.00		0.00	4,491.49	6	598.44
	Loan repayment	0.00	0.00	0.00		0.00	0.00		0.00
	<b>Sub Total</b>	<b>16,921.36</b>	<b>1,384.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,305.48</b>		<b>10,732.04</b>
	Office & Publicity	8,114.24	0.00	0.00	0.00	0.00	8,114.24	Note5A	3,819.89
	Kirk Session/miss	5,759.20	0.00	0.00	0.00	0.00	5,759.20	Note5B	9,695.52
	Outreach	4640.97	0.00	0.00		0.00	4,640.97	Note5C	2,168.12
	Stedfast	156.00	0.00	0.00	0.00	0.00	156.00		188.00
	<b>Sub Total</b>	<b>18,670.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,670.41</b>		<b>15,871.53</b>
<b>Fundraising</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Sub Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
Contributions	Denomination	1,000.00	0.00	0.00	0.00	0.00	1,000.00		6,816.00
	Presbytery	147.00	0.00	0.00	0.00	0.00	147.00		115.00
	Missions	0.00	0.00	0.00	0.00	0.00	0.00		0.00
<b>Sub Total</b>		<b>1,147.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,147.00</b>		<b>6,931.00</b>
Extra-ordinary	Extraordinary	3,416.17					3,416.17	4	3,022.95
		<b>3,416.17</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,416.17</b>		<b>3,022.95</b>
		2,400.00	0.00	0.00	0.00	0.00	2,400.00	1	2,650.00
<b>Sub Total</b>		<b>2,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,400.00</b>		<b>2,650.00</b>
<b>Total Payments</b>		<b>103,865.79</b>	<b>1,384.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,249.91</b>		<b>66,713.85</b>
<b>Surplus (Deficit) Net Recpts (Paym</b>		<b>-4,783.22</b>	<b>-1,234.12</b>	<b>0.61</b>	<b>0.00</b>	<b>0.00</b>	<b>-6,016.73</b>		<b>4,506.52</b>
<b>Transfers between Funds</b>		<b>-600.00</b>	<b>600.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>		<b>0.00</b>
<b>Net Movement on Funds</b>		<b>-5,383.22</b>	<b>-634.12</b>	<b>0.61</b>	<b>0.00</b>	<b>0.00</b>	<b>-6,016.73</b>		<b>4,506.52</b>

## Kilmaurs Maxwell &amp; Kilmarnock United Free Church of Scotland

		Note5a	Office Publicity	Other	
Other Income		Cleaning materials	930.64		
<b>Donation's Women's Ministry</b>	<b>3285</b>	Office & Supplies	4633.20	3803.68	
Gospal Partner	£776	Finance Consultant	<b>1350</b>		
	<b>4,061.00</b>	Computer Costs	496.84		
		Copyright Licenc	<b>87.00</b>		
<b>Grants from United Free Church to support Church Plant</b>	<b>25089</b>	Zoom expenses	<b>143.88</b>		
Gross Stipen Nathan	31,887.84	New Signs	472.68		
Gross Stipend Paul	27,698.01				
Charity receipts		Kirk Session		<b>5,879.20</b>	Note 5b
OMF	<b>1395.00</b>	Mission Activitiw		<b>4,640.97</b>	Note 5c
Donations to OMF	<b>2400.00</b>		<b>8114.24</b>	<b>10520.17</b>	
Heating		Note 5b		Note 5c	
Electricity		<b>Women's Ministry</b>	4890 Advertising Facebook	584.01	
		Conference /Costs	646.9 Outreach exp	4056.96	
		Baptism Costs	302.89		
		Life course	39.41		
			5879.2	4640.97	
		<b>Note 5</b>			
		New Website		3022.94	



## **Independent Examiner's Report to the Trustees and Office Bearers of Kilmaurs Maxwell & Kilmarnock United Free Church of Scotland**

I report on the Report and Financial Statements of the Congregation for the year ending 31 December 2023 which are set on pages 3 to 5 and 7 to 9

### **Respective Responsibilities of Office Bearers and Trustees and Examiner**

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#### **Basis of independent examiner's statement**

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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 Regulations and
- to prepare report and accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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 Report and Financial Statements to be reached.

Signed:

Name

Address

Date:

8/7/24