

Mauchline and Sorn Parish Church of Scotland

Scotland · Charity number SC007714

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1943-02-18
Register	View on the OSCR register

Contact

Address	Dykemuir Mauchline Ayrshire KA5 6EY
Website	www.mauchlineparish.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: 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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£92,854	£122,221	-	2
2024-12-31	£87,090	£75,555	-	1
2023-12-31	£93,907	£75,890	-	1
2022-12-31	£75,462	£87,370	-	0
2021-12-31	£74,245	£86,004	-	0
2020-12-31	£66,619	£73,485	-	0

Accounts

'The Church of Scotland
Mauchline & Sorn Parish Church of Scotland

Receipts and Payments accounts
For the year ended 31st December 2025

Congregation No : 100573

Charity Number : SC007714

Reference and Administrative Information

Charity Name : Mauchline & Sorn Parish Church of Scotland

Charity Registration Number : SC007714

Congregation Reference Number : 100573

Contact Address : Treasurer
Mr Mark Crawshaw
Dykemuir
Mauchline
KA5 6EY

Trustees (Kirk Session)

Morag Adams	Mark Crawshaw
Sue Crawshaw	Graham Dick
William Jardine	Jean Martin
Annette Milton	Robert Mitchell
Elizabeth Morris	Christine Murray
Anne Munro	Pauline Neale
Andrew Rae	Isabel Smith
John Templeton	Jan Walker
Ian Watt	Andrew Wilson
Mary Wilson	Russell Wyllie

Additional Trustees from Union with Sorn Parish Church on 1st September 2025

Christeen Dunlop	Jane Ferguson
Gordon Gray	Alice Hair
Jennifer Owens	Ian Scade
Janet Robertson	

Principal Office Bearers

Minister : Rev Dr Allan S Vint
Session Clerk Vacant
Church Treasurer Mark Crawshaw

Independent Examiner : Fiona Goldie

Bankers

Royal Bank of Scotland
Kilmarnock

Trustees' Annual Report

Year Ended 31st December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland Unitary 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 meets regularly during the year and is chaired/moderated by the minister. Under the new constitution the Kirk Session have arranged four sub committees namely, Fabric, Finance, Pastoral and Mission who meet between Kirk Session meetings to discuss and bring to the Kirk Session matters requiring trustee approval. The sub committees can co-opt members of the church and the community with the required skills and experience to advice and help with their work.

On 1st September 2025 Mauchline Parish Church entered a union with Sorn Parish Church (Previously this had been a linkage). To create a new charge called Mauchline and Sorn Parish Church of Scotland.

Objective 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 territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Mauchline Church has a service of worship every Sunday at 11.15am and at certain significant times of the year it holds additional services on appropriate days. It also holds occasional additional services within its parish. Services in church building are being 'livestreamed' for the benefit of those unable to be physically present with us and for interested friends of the congregation at a distance. We have noted an increase in the use of our Facebook and YouTube channels during this last year to communicate services, including funeral services.

Sorn Church services are held at 10am with fellowship over coffee in the hall after the service. There are occasional joint services as arranged.

Achievements and Performance

We offer a variety of midweek organisations that cater to different preferences and objectives. These include formal and informal groups such as the Guild (Mauchline and Sorn), Men's Fellowship, Tuesday Bible Study, Girlguiding units, and a toddler group, all of which make regular use of our hall facilities.

Once a month, we host a community lunch in Mauchline church hall which is open to everyone. The proceeds from these lunches support various outreach and development initiatives. Additionally, the halls are available for use by other community groups, organisations, and local events for a small fee.

Our congregation continues to embrace a vision for future revitalisation. A notable example is our Messy Church events, where parents and children engage in craft-based church activities. We also hosted Christianity Explored sessions and Discipleship Explored meetings, providing opportunities for those interested in exploring and deepening their faith.

In 2025, we were privileged to benefit from the contributions of a students in training. Mr. William Gibson who was training for the full-time ministry of Word and Sacrament Previous students have also visited and carried out occasional pulpit supply duties.

Together, our dedicated elders, hardworking congregation, and minister are laying the groundwork for a positive and vibrant future for our newly constituted church community.

Financial Review

Principal Sources of Funding

Our principal source of income is the direct giving of our members through weekly offerings at worship and offerings paid directly to the bank. Currently 10 members/ households contribute through the weekly free will offering envelopes, of which 5 are Gift Aided; 70 members/ households give by Bank Standing Order, of which 57 are Gift Aided; and 23 contribute by annual cheques, of which 8 contribute through the Gift Aid scheme.

The other significant sources of income are from congregational organisations, from hall lets and from the Gift Day.

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 equivalent to 25% of annual expenditure.

Trustees' Annual Report (cont.)
Year Ended 31st December 2025

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 : 24 MARCH 2026

Independent Examiner's Report to the Trustees of Mauchline & Sorn Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 6 -12.

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 to my attention.

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 express an audit opinion on the view given by the accounts.

Independent Examiner's 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) (c) 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: Fiona Goldie



Address: Midbrae, Craighead Farm, Mauchline

Date: 26/03/2026

Mauchline Parish Church
Receipts and Payments Account
Year Ended 31 December 2025

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2025	2024
	2025	2025	2025	2025	2024
Receipts	note 3				
	£	£	£	£	£
Donations	67,295	3,276		70,571	71,397
Legacies		2,000		2,000	5,000
Activities for Generating Funds				0	0
Charitable Activities	3,585			3,585	3,551
Bank & Deposit interest	110			110	109
Investment income	538			538	554
	71,528	5,276		76,804	80,611
Rental of premises	2,480			2,480	2,941
Other Receipts				0	100
Transfer of union balance	8,893			8,893	
Organisations receipts		4,677		4,677	3,438
Total Receipts	82,901	9,953		92,854	87,090
Payments	note 4				
National Ministry & Mission	40,385			40,385	38,542
Local Staffing costs	5,963	0		5,963	5,426
Building costs	24,794	0		24,794	18,048
Other local costs	14,555	25,274		39,829	7,239
Restoration Fund costs		5,658		5,658	2556
Governance costs				0	
Organisation costs		5,592		5,592	3,744
Total Payments	85,697	36,524		122,221	75,555
Excess of Receipts over Payments for the year before transfers	-2,796	-26,571		-29,367	11,535
Transfers	-6,825	6,825			
Excess of Receipts over Payments for the year	-9,621	-19,746		-29,367	11,535

Mauchline Parish Church
Statement of Balances
At 31 December 2025

	Unrestricted	Restricted	Endowment	Total	Total
	funds	funds	funds	2025	2024
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances					
brought forward	46,704	39,783	--	86,487	74,952
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-9,621	-19,746		-29,367	11,535
Bank & deposit balances	<u>37,083</u>	<u>20,037</u>	<u></u>	<u>57,120</u>	<u>86,487</u>
carried forward					
<u>Investments at market value</u>					
<u>Investment in Rev J Heron Bequest</u>					
1212 units cost of £12508	13,805			13,805	
	<u>13,805</u>	<u>0</u>	<u>0</u>	<u>13,805</u>	<u>13,404</u>

Assets

None

Liabilities

None

The accounts were approved by the Kirk Session.

Date approved : _____

For and on behalf of the Kirk Session

Christen Dalp Session Clerk

W. M. C. Treasurer

Mauchline Parish Church**Notes to the Accounts****Trustee Remuneration and Related Party Transactions**

During the year Rev Allan Vint received reimbursement of expenses incurred totalling £534 for manse telephone and broadband, £2451 for Council tax and £80 for garden waste permit. He also received £1040 in respect of travelling expenses.

In addition 1 member of the Kirk Session received remuneration as follows :

Pauline Neale received £420 for providing her services as organist.

Movements in Funds

	At 1 January					At 31 Dec
	2025	Receipts	Payments	Transfers	Transfer of Union	2025
	£	£	£	£		£
Unrestricted funds						
General Fund	11,240	68,427	75,004	2,520	4051	11,234
Fabric Fund	115	1637		5,517	2300	9,569
Legacy Fund	18,242		9,447	-6,825		1,970
Benevolent Fund	2,059			-2,059		0
Organ Fund	5,517			-5,517	2232	2,232
Youth Fund	461			-461		0
Pastoral Outreach	9,070	3,400	1,246			11,224
	46,704	73,464	85,697	-6,825	8,583	36,229
Restricted funds						
McArvail Trust	6,954		37			6,917
Gibson Trust	1,497					1,497
Minister's Literature Fund	200					200
Flower Fund	1,017					1,017
Restoration Fund	7,704	2,276	5,658			4,322
Special Project Fund	16,875	1,000	24,700	6,825		0
Bible Fund	0				171	171
Gemmel Bequest	0				119	119
Covenantor Heritage signage	0				559	559
Memorial Garden	0				5	5
Organ Fund	1,501	2,000	537			2,964
	35,748	5,276	30,932	6,825	854	17,771
Organisations						
The Guild	1,629	2,930	3,390			1,169
Men's Club	245	955	909			291
Holiday Club/ Messy Church	1,814	73	428			1,459
Flower Fund	347	719	865			201
	4,035	4,677	5,592	0		3,120
	39,783	9,953	36,524	6,825	854	20,891
Endowment funds						
None						
Total funds	86,487	83,417	122,221	0	9,437	57,120
C of S Investors Trust Income Fund						
Rev John Heron Bequest					13,805	13,805
1212 Units (Cost £12508)						

Purposes of Unrestricted Funds

Pastoral Outreach Fund : This fund is available for outreach and mission work and to provide support to those no longer able to attend services.

Fabric Fund : This fund is available for the routine and extraordinary repair and maintenance of the buildings used by the church.

Legacy Fund : This fund is available for special projects the trustees decide to undertake.

Bible Fund : used to buy Bibles and Hymn books

Gemmel Bequest : held for the needy of the parish

Heritage/ Covenantor project is ongoing in collaboration with the Community Council and SCMA

The Unrestricted Benevolent Fund, Youth Fund and Organ Fund were transferred into other unrestricted funds during 2025

Purposes of Restricted Funds

McArvail Trust fund : This fund is available to make grants to support congregational youth activities.

Gibson Trust fund : This fund provides for maintenance of a headstone in the Kirkyard.

Minister's Literature fund : This fund provides modest finance for the purchase of books.

Flower Fund : This fund is available to purchase flowers, oasis etc. for the church services flower display

Restoration fund : This fund is available for expenses in relation to the church, to keep it wind and watertight and for the ongoing maintenance work to the exterior.

Special Project fund : This fund is for large projects – currently this is installing an accessible toilet in the church

Organ Fund : This fund provides for the future extraordinary maintenance of the church organ.

Rev J Heron Bequest : *Fabric of Sorn Church*

The funds reflected for The Guild, Men's Club and Messy Church reflect the figures for those congregational organisations.

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
3 Analysis of Receipts					
<i>Analysis of Donations</i>					
WFO Scheme (non Gift Aid)	3,858			3,858	2,242
Gift Aid Donations	30,686			30,686	35,895
Tax Recovered on Gift Aid Donations	10,764			10,764	12,603
Ordinary Offerings (Open Plate)	9,025			9,025	9,966
Other Offerings, Donations etc	8,213			8,213	5,404
Gift Day Donations	2,980			2,980	3,292
Fabric Fund Donations	0			0	23
Restoration Fund Donations		2,276		2,276	25
Special Project donations		1,000		1,000	300
Holy Fair Teas	1,769			1,769	1,647
Sub total	67,295	3,276		70,571	71,397

Analysis of Charitable Activities

Fellowship ½ hour	295			295	535
Shoppers' lunch	3,290			3,290	3,016
Sub total	3,585			3,585	3,551

Organisation membership, collections and Offerings

The Guild		2,930		2,930	1,805
Men's Club		955		955	614
Flower Fund		719		719	939
Holiday Club/ Messy Church		73		73	80
		4,677		4,677	3,438

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
4 Analysis of Payments					
Local Staffing Costs					
Minister's travelling costs	920			920	720
Locum costs	0			0	0
Pulpit supply	364			364	638
Organist	1,000			1,000	600
Minister's telephone/broadband	467			467	438
Other staffing costs (Cleaner, honorari	3,212			3,212	3,030
Sub Total	5,963			5,963	5,426
Building Costs					
Fabric repairs & maintenance				0	2,815
Manse – Council Tax , repairs etc.	2,982			2,982	3,120
Heat and light	9,268			9,268	5,508
Church Broadband	678			678	590
Insurance	7,449			7,449	5,437
Other	4,417			4,417	578
Sub Total	24,794			24,794	18,048
Other Local Costs					
Organ maintenance		537		537	334
Subscriptions & Licences	697			697	698
Presbytery of the South West	1,761			1,761	980
Printing, stationery and postage	5			5	0
Other expenses	1,399	37		1,436	3305
Special Purchases and projects	9,447	24,700		34,147	1,800
Restoration Fund costs		5,658		5,658	2556
Outreach	1,246			1,246	122
Sub Total	14,555	30,932		45,487	9,795
Governance costs					
Accountant and Independent examiner	--				--
Organisation's costs					
The Guild		3,390		3,390	1,842
Men's Club		909		909	460
Flower Fund		865		865	878
Holiday Club/ Messy Church		428		428	564
		5,592		5,592	3,744

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 £ 32,433 and the maximum stipend (in the tenth and subsequent years) £ 39,856

	2025 £	2024 £
6 Collections for Third Parties		
Christian Aid	576	550
Life & Work Magazine	383	378
Poppy Scotland	0	50
Echo donations	23	0
Messy Church		0
Mauchline Church Guild	417	376
Red Cross	0	107
Epilepsy Scotland	0	107
Dunaskin Doon Band	250	220
Songs For All Choir	0	220
DEC Middle East Appeal	93	0
Heart & Stroke Scotland	94	0
TOTAL	1,836	2,008

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2025 £	2024 £
Credit Balances held at 31 December at cost	7,304	
Market Value of Balances at 31 December	11,213	10,696
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	4,526	4,283
<u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December		

Accounts

9/3/25

**`The Church of Scotland
Mauchline Parish Church**

**Receipts and Payments accounts
For the year ended 31st December 2024**

Congregation No : 100573

Charity Number : SC007714

Reference and Administrative Information

Charity Name :

Mauchline Parish Church

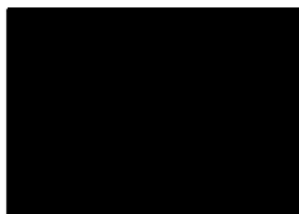
Charity Registration Number :

SC007714

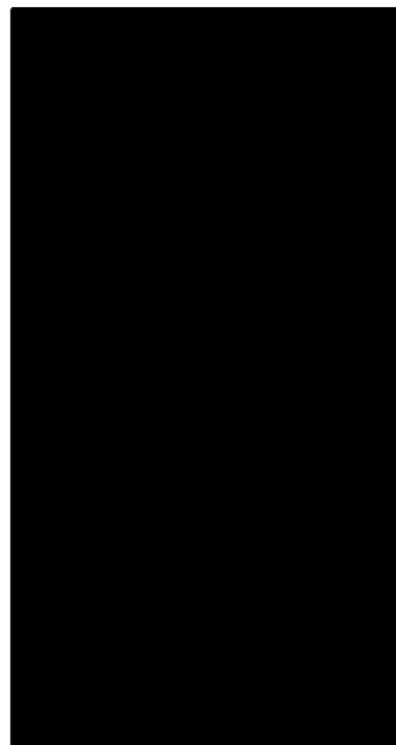
Congregation Reference Number :

100573

Contact Address :



Trustees (Kirk Session)



Principal Office Bearers

Minister :



Session Clerk

Vacant

Church Treasurer



Independent Examiner :



Bankers

Royal Bank of Scotland
Kilmarnock

Trustees' Annual Report Year Ended 31st December 2024 Structure, Governance and Management

Governing Document

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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.

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Mauchline Parish Church has a service of worship every Sunday at 11.15am and at certain significant times of the year it holds additional services on appropriate days. It also holds occasional additional services within its parish. Services in church building are being 'livestreamed' for the benefit of those unable to be physically present with us and for interested friends of the congregation at a distance.

Achievements and Performance

Total number of communicants: 264 (at 2023 return: 282);
Admitted during 2024: By profession of faith – nil; by certificate – 1; by resolution of the Kirk Session - 1
Removed during 2024: By death – 15; By certificate – nil; Other – 5
Office bearers: 20 (Male: 9; Female: 11); Baptisms: 1 ; Weddings: 1 ; Funerals: 17

We offer a variety of midweek organisations that cater to different preferences and objectives. These include formal and informal groups such as the Guild, Men's Fellowship,

Tuesday Bible Study, Girlguiding units, and a toddler group, all of which make regular use of our hall facilities.

Once a month, we host a community lunch that is open to everyone. The proceeds from these lunches support various outreach and development initiatives. Additionally, the halls are available for use by other community groups, organisations, and local events for a small fee.

Our congregation continues to embrace a vision for future revitalisation. A notable example is our Messy Church events, where parents and children engage in craft-based church activities. We also hosted Christianity Explored sessions and Discipleship Explored meetings, providing opportunities for those interested in exploring and deepening their faith.

In 2024, we were privileged to benefit from the contributions of two students in training. [REDACTED] served with us as part of his Ordained Local Ministry training, and in October, [REDACTED] joined us for a 25-week placement in preparation for full-time ministry of Word and Sacrament.

Together, our dedicated elders, hardworking congregation, and minister are laying the groundwork for a positive and vibrant future for our church community.

Financial Review

Principal Sources of Funding

Our principal source of income is the direct giving of our members through weekly offerings at worship and offerings paid directly to the bank. Currently 6 members/ households contribute through the weekly free will offering envelopes, of which all are Gift Aided; 60 members/ households give by Bank Standing Order, of which 51 are Gift Aided; and 21 contribute by annual cheques, of which 11 contribute through the Gift Aid scheme.

The other significant sources of income are from congregational organisations, from hall lets and from the Gift Day

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 equivalent to 50% of annual expenditure. It is felt this is necessary to enable the ongoing work of the Church, to allow scope for development and to ensure there are sufficient funds to undertake any repairs, maintenance and deal with unforeseen expenditure. At the end of the year the Church held unrestricted reserves of £46,704 (2023 £48,787)

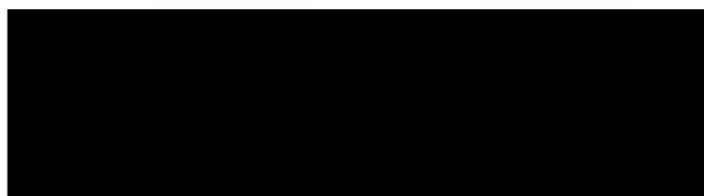
The church also held £39,783 (2023 £26,165) of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont.)
Year Ended 31st December 2024

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,



Independent Examiner's Report to the Trustees of Mauchline Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 6 -12.

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 to my attention.

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 express an audit opinion on the view given by the accounts.

Independent Examiner's 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) (c) 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.

Mauchline Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	£
<u>Receipts</u>	3					
Donations		67,780	3,617		71,397	72,190
Legacies			5,000		5,000	10,000
Activities for Generating Funds						
Charitable Activities		3,551			3,551	2,852
Bank & Deposit interest		109			109	67
Investment income		554			554	373
		<u>71,994</u>	<u>8,617</u>		<u>80,611</u>	<u>85,482</u>
Rental of premises		2,941			2,941	3,018
Other Receipts		100			100	
Organisations receipts			3,438		3,438	5,407
<u>Total Receipts</u>		<u>75,035</u>	<u>12,055</u>		<u>87,090</u>	<u>93,907</u>
<u>Payments</u>	4					
National Ministry & Mission		38,542			38,542	38,139
Local Staffing costs		5,426			5,426	6,736
Building costs		18,048			18,048	19,792
Other local costs		6,819	420		7,239	6,646
Restoration Fund costs			2,556		2,556	—
Governance costs		—				—
Organisation costs			3,744		3,744	4,577
<u>Total Payments</u>		<u>68,835</u>	<u>6,720</u>		<u>75,555</u>	<u>75,890</u>
Excess of Receipts over Payments for the year before transfers		6,200	5,335		11,535	18,017
Transfers (Messy Church)			0		0	
Transfer (Special Project Fund)		-8,283	8,283		0	
Excess of Receipts over Payments for the year		<u>-2,083</u>	<u>13,618</u>		<u>11,535</u>	<u>18,017</u>

Mauchline Parish Church
Statement of Balances
At 31 December 2024

Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	48,787	26,165	--	74,952	56,935
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-2,083	13,618		11,535	18,017
Bank & deposit balances carried forward	<u>46,704</u>	<u>39,783</u>		<u>86,487</u>	<u>74,952</u>
<u>Investments at market value</u>	<u>46,704</u>	<u>39,783</u>		<u>86,487</u>	<u>74,952</u>
					0

Assets

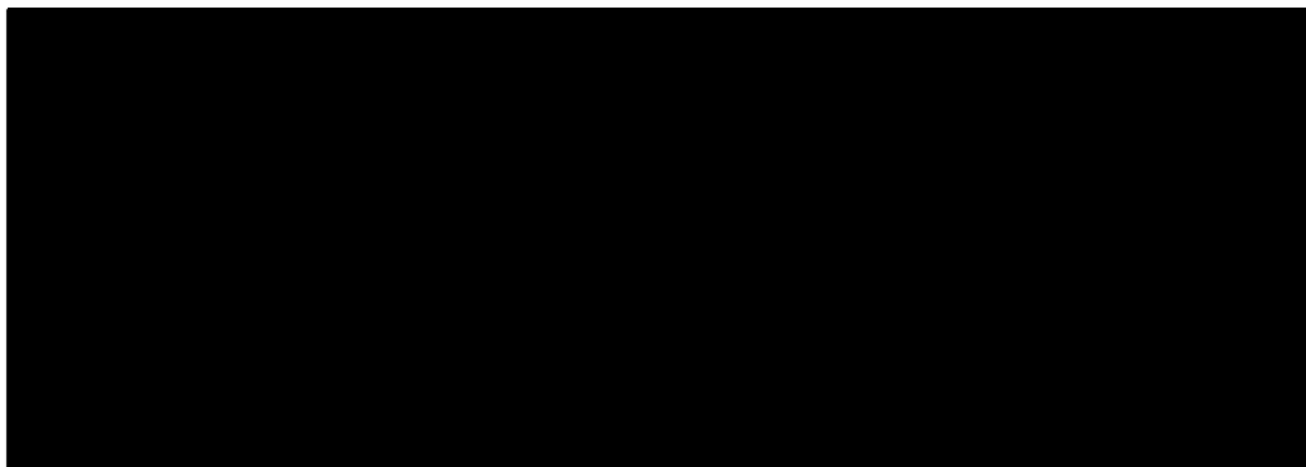
None

Liabilities

None

The accounts were approved by the Kirk Session.

Date approved : 27 MARCH 2025



Notes to the Accounts

Trustee Remuneration and Related Party Transactions

During the year [REDACTED] received reimbursement of expenses incurred totalling £534 for manse telephone and broadband, £3199 for Council tax and £60 for garden waste permit. He also received £960 in respect of travelling expenses.

In addition 2 members of the Kirk Session received remuneration as follows :

[REDACTED] received £460 for providing her services as organist.

[REDACTED] received £88 for work at the Manse fence and £1320 for work to seal church hall floor

Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	11,400	71,887	63,764	[-10,000 +1,717]	11,240
Fabric Fund	2,907	23	2,815		115
Legacy Fund	20,042		1,800		18,242
Benevolent Fund	2,059				2,059
Organ Fund	5,851		334		5,517
Youth Fund	461				461
Pastoral Outreach	6,067	3,125	122		9,070
	48,787	75,035	68,835	-8,283	46,704
Restricted funds					
McArvail Trust	7,954			-1,000	6,954
Gibson Trust	1,917		420		1,497
Minister's Literature Fund	200				200
Flower Fund	1,017				1,017
Restoration Fund	10,235	25	2,556		7,704
Special Project Fund		8,592		[+10,000 - 1,717]	16,875
Organ Fund	1,501				1,501
	22,824	8,617	2,976	7,283	35,748
Organisations					
The Guild	1,666	1,805	1,842		1,629
Men's Club	91	614	460		245
Holiday Club/ Messy Church	1,298	80	564	+1,000	1,814
Flower Fund	286	939	878		347
	3,341	3,438	3,744	1,000	4,035
	26,165	12,055	6,720	8,283	39,783
Endowment funds					
None					
Total funds	74,952	87,090	75,555	0	86,487

Purposes of Unrestricted Funds

Pastoral Outreach Fund : This fund is available for outreach and mission work and to provide support to those no longer able to attend services.

Fabric Fund : This fund is available for the routine and extraordinary repair and maintenance of the buildings used by the church.

Legacy Fund : This fund is available for special projects the trustees decide to undertake.

Benevolent Fund : This fund is used for the flower distributions to bereaved families.

Youth Fund : This fund is available to support congregational youth activities.

Purposes of Restricted Funds

McArvail Trust fund: This fund is available to make grants to support congregational youth activities.

Gibson Trust fund: This fund provides for maintenance of a headstone in the Kirkyard.

Minister's Literature fund: This fund provides modest finance for the purchase of books.

Flower Fund : This fund is available to purchase flowers, oasis etc. for the church services flower display

Restoration fund: This fund is available for expenses in relation to the church, to keep it wind and watertight and for the ongoing maintenance work to the exterior.

Special Project fund: This fund is for large projects – currently this is installing an accessible toilet in the church

Organ Fund : This fund provides for the future extraordinary maintenance of the church organ.

The funds reflected for The Guild, Men's Club and Messy Church reflect the figures for those congregational organisations.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Receipts					
<i>Analysis of Donations</i>					
WFO Scheme (non Gift Aid)	2,242			2,242	4,146
Gift Aid Donations	35,895			35,895	40,836
Tax Recovered on Gift Aid Donations	12,603			12,603	11,749
Ordinary Offerings (Open Plate)	9,966			9,966	5,109
Other Offerings, Donations etc	5,404			5,404	3,135
Gift Day Donations		3,292		3,292	1,850
Fabric Fund Donations	23			23	1,191
Restoration Fund Donations		25		25	160
Special Project donations		300		300	2,285
Holy Fair Teas	1,647			1,647	1,729
Sub total	67,780	3,617		71,397	72,190
<i>Analysis of Charitable Activities</i>					
Fellowship ½ hour	535			535	598
Shoppers' lunch	3,016			3,016	2,254
Sub total	3,551			3,551	2,852
Organisation membership, collections and Offerings					
The Guild		1,805		1,805	2,409
Men's Club		614		614	434
Flower Fund		939		939	1,185
Holiday Club/ Messy Church		80		80	1,379
		3,438		3,438	5,407

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
4. Analysis of Payments					
<i>Local Staffing Costs</i>					
Minister's travelling costs	720			720	480
Locum costs					
Pulpit supply	638			638	648
Organist	600			600	1,460
Minister's telephone/broadband	438			438	398
Other staffing costs (Cleaner, honorarium)	3,030			3,030	3,750
Sub Total	5,426			5,426	6,736
<i>Building Costs</i>					
Fabric repairs & maintenance	2,815			2,815	6,241
Manse – Council Tax , repairs etc.	3,120			3,120	3,743
Heat and light	5,508			5,508	4,098
Church Broadband	590			590	516
Insurance	5,437			5,437	5,194
Other	578			578	
Sub Total	18,048			18,048	19,792
<i>Other Local Costs</i>					
Organ maintenance	334			334	--
Subscriptions & Licences	698			698	606
Presbytery of the South West	980			980	980
Printing, stationery and postage					206
Other expenses	2,885	420		3,305	347
Special Purchases and projects	1,800			1,800	4,002
Restoration Fund costs		2,556		2,556	--
Outreach	122			122	505
Sub Total	6,819	2,976		9,795	6,646
<i>Governance costs</i>					
Accountant and Independent examiner's fees	--				--
<i>Organisation's costs</i>					
The Guild		1,842		1,842	2,304
Men's Club		460		460	526
Flower Fund		878		878	1,034
Holiday Club/ Messy Church		564		564	699
Mama Baba Group					14
		3,744		3,744	4,577

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 £ 31,642 and the maximum stipend (in the tenth and subsequent years) £ 38,884

	2024	2023
	£	£
6. Collections for Third Parties		
Christian Aid	550	548
Life & Work Magazine	378	378
Poppy Scotland	50	14
Echo donations		57
Help Our Ava		1,082
Messy Church		300
Mauchline Church Guild	376	292
Red Cross	107	
Epilepsy Scotland	107	
Dunaskin Doon Band	220	
Songs For All Choir	220	
TOTAL	2,008	2,671

APPENDIX

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

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>11,143</u>	<u>10,590</u>
Market Value of Balances at 31 December	<u>11,143</u>	<u>10,590</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u> </u>	<u> </u>
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u> </u>	<u> </u>