

THE CHURCH OF SCOTLAND

KILMARNOCK KAY PARK PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNT  
YEAR ENDED 31 DECEMBER 2024

Congregation No: 110628

Scottish Charity No: SC008154

**Trustees' Annual Report**  
**Year Ended 31 December 2024**

The Trustees present the annual report and accounts for Kilmarnock:  
Kay Park Parish Church of Scotland  
for the year ended 31 December 2024

**Reference and Administrative Information**

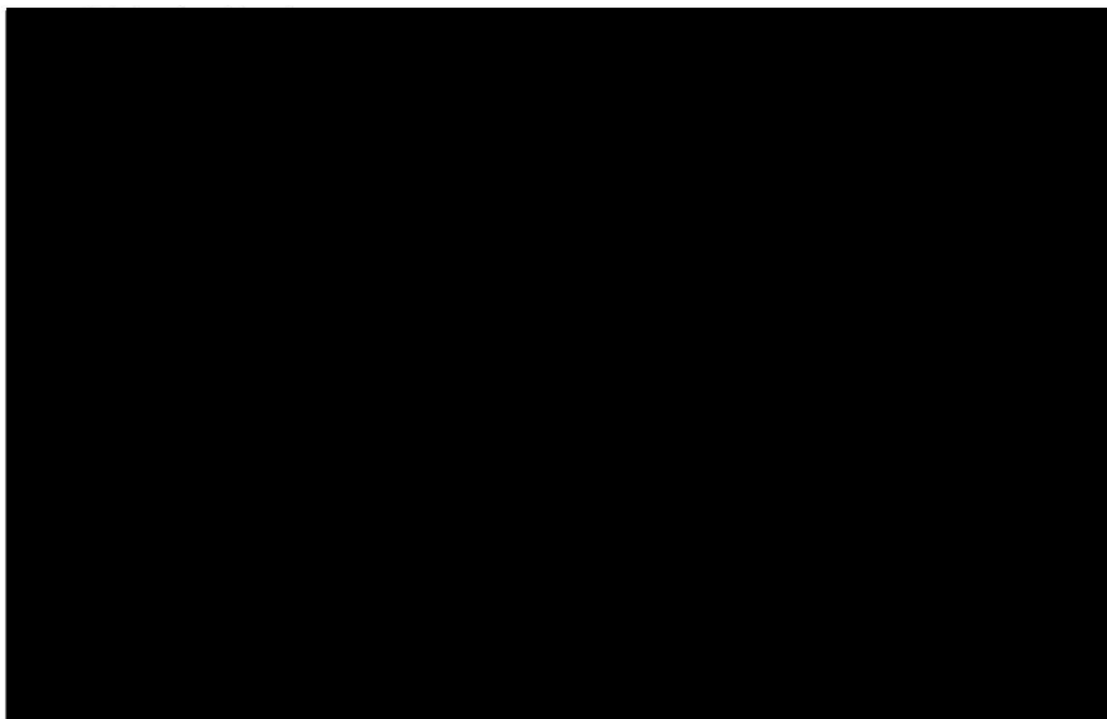
Charity Name: Kilmarnock: Kay Park Parish Church of Scotland

Charity Registration Number: SC008154

Congregation Reference Number: 110628

Contact Address:                      The Church Office  
   London Road  
   Kilmarnock           KA3 7AA

**Trustees:**



## **Structure, Governance and Management**

### **Governing Document**

The Congregation is administered in accordance with the Terms of the Unitary Deed of Constitution.

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are Elders of the Church chosen from those members of the congregation who are considered to have the appropriate gifts and skills and the Minister of the Congregation. Four Elders from the former St. John's Church were admitted to the Session throughout the year.

### **Organisational Structure**

The Kirk Session is chaired by the Minister, meets at least eight times in a year and is responsible for the running of the spiritual and temporal affairs of the Congregation. Certain responsibilities are delegated to Connections, Property, Safeguarding and Fiscal groups as appropriate.

### **Objectives and Activities**

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 co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Kay Park Parish Church of Scotland meets for worship every Sunday at 11am.

We provide accommodation for 17<sup>th</sup> Ayrshire Brownie Pack and 37<sup>th</sup> Ayrshire Scout Group and "The Scallywags" organisation for parents and infants. Many other organisations rent our halls e.g. Gamblers Anonymous, Killieheartmates and Rock Choir.

Area and District Elders, Pastoral Committee together with the Minister, care for the members of the congregation through regular visitation and on-call connection. Members are offered opportunities for fellowship and service through Guild, Friendship Club, Choir, Walking Groups and working groups.

The Parish is served by the availability of the Minister to conduct Weddings, Funerals for parishioners.

We continue our support of [REDACTED] our Mission Partner currently working in Rome with Mediterranean Hope. We also continue our support of the Salvation Army Foodbank and of the Blythswood Shoe Box Appeal. We have worked in collaboration with an external group in a project for young adults to develop life skills by assisting in our Café.

"Reflections", our Church Magazine is produced quarterly and delivered to all members. This is a vital link particularly to those who are housebound.

We are very grateful to all the volunteers who continue to provide so much to the church in terms of Maintenance, Cleaning and Hospitality.

The Young Church continues to thrive, taking an active part in Sunday Worship, under the guidance of their leaders and parents and under the supervision of the Minister.

### **Financials**

In Financial Terms the year saw an uplift in giving due to the combined influx of new members and the continued use of our premises by Stagecoach during the upgrade of the Bus Station



#### FINANCIAL REVIEW

The Principal source of Church Income are weekly envelope offering and regular monthly/Quarterly standing orders together with the Income Tax recovered from members who give under the Gift Aid Scheme.

The church now has 9 Members/Householders giving by weekly offerings and 149 Members/Householders giving by standing order.

## **Independent Examiner's Report to the Trustees of Kay Park Parish Church of Scotland**

### **I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024**

#### **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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(I)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(I)© of the Act and to state whether particular matters have come to my attention.

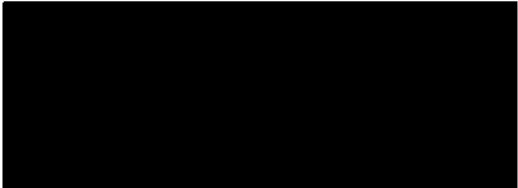
#### **Basis of Independent Examiner's Statement**

My examination is carried out in accordance with regulation 11 of the 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 respects the requirements
  - a) To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - b) To prepare accounts which in accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Henry Brown and Co.  
Chartered Accountants  
26 Portland Road  
Kilmarnock  
KA1 2BY

Dated 07/04/2025

**KILMARNOCK: KAY PARK PARISH CHURCH**  
**Balance Sheet as at 31 December 2024**

7(A).

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>			
Tangible Fixed Assets		£400,000	£400,000
<u>Current Assets</u>			
Bank and Cash	£80,041	£64,233	
	<u>£80,041</u>	<u>£64,233</u>	
Net Current Assets		<u>£80,041</u>	<u>£64,233</u>
		<u>£480,041</u>	<u>£464,233</u>
<u>Unrestricted Funds</u>			
Designated Funds		£55,400	£12,945
Restricted Funds		£424,641	£451,288
Endowment Funds		£0	£0
		<u>£480,041</u>	<u>£464,233</u>

These Accounts were approved by the Kirk Session on 18 MARCH 2025  
for and on behalf of the Kirk Session



**KILMARNOCK: KAY PARK PARISH CHURCH**  
**Statement of Financial Activities**  
**Year ended 31 December 2024**

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	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Incoming Resources</u>						
Incoming Resources from generated Funds						
Voluntary Income	1	107,884	24,315		132,199	106,534
Activities for generating Funds	2	36,303	0		36,303	34,012
Investment Income	3	1,112	0		1,112	622
Income Resources from charitable activities	4	600	0		600	500
Total Incoming Resources		145,899	24,315	0	170,214	141,668
<u>Resources Expended</u>						
Costs of generating Funds		0	0	0	0	0
Charitable activities		130,057	24,349	0	154,406	133,077
Total Resources Expended		130,057	24,349	0	154,406	133,077
Net Incoming/Outgoing resources before transfers		15,842	-34		15,808	8,591
Transfers		26,613	-26,613	0	0	0
Total Funds brought forward		12,945	451,288	0	455,642	455,642
		55,400	424,641	0	471,450	464,233



**KILMARNOCK: KAY PARK PARISH CHURCH**  
**Notes forming part of the financial statements for year ended 31 December 2024**

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	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds		
	2024	2024	2024	2024	2023
1 <u>Voluntary Income</u>					
Offerings	85,245			85,245	79,990
Tax recoverable on Gift Aid	16,999			16,999	14,465
Legacies	0			0	4,177
Other Income	170			170	473
Donations	5,470			5,470	0
Organisations' Income	0	24,315		24,315	7,430
	<u>107,884</u>	<u>24,315</u>		<u>132,199</u>	<u>106,535</u>
2 <u>Activities for generating funds</u>					
Use of premises (Halls)	36,303	0		36,303	34,012
3	<u>36,303</u>	<u>0</u>		<u>36,303</u>	<u>34,012</u>
<u>Investment Income</u>					
Bank and Deposit Interest	1,112	0		1,112	622
4					
<u>Incoming resources from</u>					
<u>Charitable Activities</u>					
Weddings and Funerals	600			600	500
	<u>600</u>	<u>0</u>		<u>600</u>	<u>500</u>
Total Incoming Resources	<u>145,899</u>	<u>24,315</u>	<u>0</u>	<u>170,214</u>	<u>141,669</u>

**KILMARNOCK: KAY PARK PARISH CHURCH**  
**Notes forming part of the Financial Statements**  
**for year ended 31 December 2024**

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	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<b>5 Analysis of Resources Expended</b>					
Costs of Generating Funds:					
Offering Envelopes	0			0	0
	<u>0</u>			<u>0</u>	<u>0</u>
Charitable Activities					
Giving to Grow Contribution	61,916	0	0	61,916	62,921
Presbytery Dues	1,647	0	0	1,647	1,647
Minister's Expenses	2,111	0	0	2,111	1,629
Other Salary Costs	21,638	0	0	21,638	20,564
Fabric Repairs and Maintenance	9,725	0	0	9,725	11,104
Council Tax	2,862	0	0	2,862	2,800
Pulpit Supply	700	0	0	700	120
Heating, Lighting and Cleaning	11,239	0	0	11,239	8,446
Printing and Stationery	3,310	0	0	3,310	3,000
Other Miscellaneous Expenses	6,459	0	0	6,459	5,447
Insurance	7,543	0	0	7,543	6,882
Organ and Music	210	0	0	210	0
Youth Project	697	0	0	697	0
Organisations' Expenses	0	24,349	0	24,349	8,517
	<u>130,057</u>	<u>24,349</u>		<u>154,406</u>	<u>133,077</u>
Total Resources Expended	<u>130,057</u>	<u>24,349</u>	<u>0</u>	<u>154,406</u>	<u>133,077</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

These support costs relate wholly to that activity and have not been separately identified.

<b>6 Staff Costs and number</b>	<b>2024</b>	<b>2023</b>
Salaries and Wages	21,638	20,564
	<u>21,638</u>	<u>20,564</u>

The average number of employees during the year calculated on the basis of a head count was as follows:

	<b>2024</b>	<b>2023</b>
Hall Lets Administration	2	2
Administration	1	1
	<u>3</u>	<u>3</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 £28,700 and the maximum stipend (in the fifth and subsequent years) was £35269.

**KILMARNOCK: KAY PARK PARISH CHURCH**  
**Notes forming part of the Financial Statements**  
**for the year ended 31 December 2024**

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**7 Trustee Remuneration and Related Party Transactions**

During the year one trustee received expenses totalling  
Council Tax £2,862

It is a requirement of her office that the Minister resides in the Manse, therefore the Council Tax is an expense of the Church.

**8 Movement in funds**

<u>Movement in funds</u>	As at				At	
	<u>01/01/2024</u>	<u>Receipts</u>	<u>Payments</u>	<u>Transfers</u>	<u>Revaluation</u>	<u>31/12/2024</u>
<u>Unrestricted Funds</u>						
General Fund	57,420	145,899	130,057	26,613		99,875
Fabric fund	-44,475	0	0	0		-44,475
	<u>£12,945</u>	<u>£145,899</u>	<u>£130,057</u>	<u>£26,613</u>		<u>£55,400</u>
<u>Restricted Funds</u>						
Transfer from OHK	22,221			-22,221		0
Memorial Fund	4,462			-4,462		0
Church and Halls - Kay Park	160,000					160,000
Manse - Kay Park	240,000					240,000
KCYP Rebate	-70	0	0	70		0
Legacy Dr Orcharton	20,000	0	0	0		20,000
Coffee Fund	1,076	111	550	0		637
Flower Fund	912	1,262	1,020	0		1,154
Guild	945	3,494	3,623	0		816
Friendship Club	1,661	1,576	1,582	0		1,655
Members Accounts	81	17,872	17,574	0		379
	<u>£451,288</u>	<u>£24,315</u>	<u>£24,349</u>	<u>-£26,613</u>	<u>£0</u>	<u>£424,641</u>
 Total Funds	 £464,233	 £170,214	 £154,406	 £0	 £0	 £480,041

**KILMARNOCK:KAY PARK PARISH CHURCH**  
**Notes forming part of the Financial Statements**  
**for the year ended 31 December 2024**

11 Funds held by General Trustees

Church and Halls

Balance as at 31-12-2024

3,859

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## KILMARNOCK KAY PARK PARISH CHURCH

### Purpose of Restricted Funds

Church and Halls -

this is the valuation of the Church and Halls.

Manse -

this is the valuation of the Manse.

### Purposes of Designated Funds

Fabric Fund - The Trustees have set aside funds for the maintenance of the church properties.

Friendship Club - The Trustees have set aside funds for the use of the Friendship Club.

Guild - The Trustees have set aside funds for the use of the Guild.

Flower Fund - The Trustees have set aside funds for the use of the Flower Fund.