

ST MAURS GLENCAIRN CHURCH OF SCOTLAND
KILMAURS

RECEIPTS AND PAYMENTS ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2024

CONGREGATION No. 110635

CHARITY NO. SC009036

TRUSTEES ANNUAL REPORT

Year ended 31 December 2024

Structure, Governance and Management

Governing document

The Church is administered in accordance with the terms of the Unitary Constitution of the Church of Scotland (8 November 2023)

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Elders of the Church, chosen from the members of the Church, and 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 the Presbytery.

Organisational Structure

The Kirk Session meets six times a year. While the Kirk Session is responsible, and individual members of the Session as Elders, act and seriously accept their role as Trustees in relation to Charity legislation, the practice allows for greater flexibility in the manner in which allows Elders to manage their skills and talents in specific areas of interest. The Kirk Session makes its decisions, sets its priorities on behalf of the Congregation, and in the form of committees looks after the various aspects of the Congregation's life and witness (Finance, Property etc). The Kirk Session is responsible for preparing the remit of each committee. The members of the committees must include Elders, but do not need to comprise solely of Elders, and therefore a number of people, who would be unwilling or unable to accept the obligations and duties of Eldership, are able to be fully involved in the life of the Congregation and its organisation as circumstances allow.

Trustees Annual Report

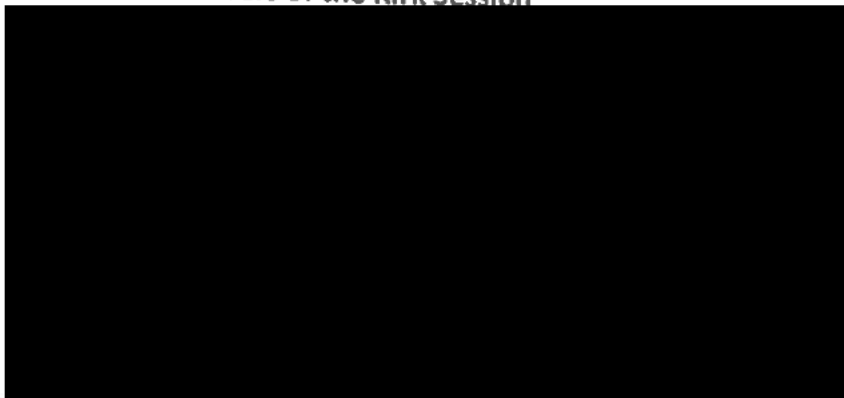
Year ended 31 December 2024

The Trustees present the annual report and accounts for St Maur's-Glencairn Parish Church of Scotland for the year ended 31 December 2024.

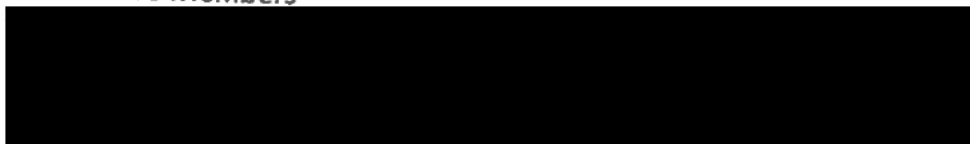
Reference and Administration Information

Charity Name	St Maur's-Glencairn Church of Scotland Kilmaurs
Charity Registration Number	SC 009036
Congregation Reference Number	110635
Contact Address	31 Fairways Stewarton Kilmarnock KA3 5DA

Trustees: Members of the Kirk Session



Committee Members



Principal Office Bearers

Minister	
Session Clerk	
Treasurer	

Independent Examiner

Henry Brown and Co
26 Portland Street
Kilmarnock KA1 3EB

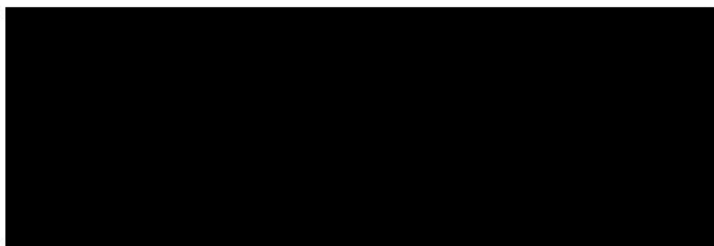
Bankers

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

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 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 Finances approved by The General Assembly of the Church of Scotland 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



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 of every Parish of Scotland through a territorial ministry. It operates with other churches in various Ecumenical bodies in Scotland and beyond.

As a rural parish, Kilmaurs: St Maur's-Glencairn thrives to be at the centre of Community Life, with services at 11.00am in Church on Sunday mornings. Family services are held regularly throughout the year, when the emphasis is aimed at the younger members of the family circle, and normally in association with Messy Church. Communion Services are held three times a year, on the first Sunday of March, June and October. Communion is also celebrated during the morning service on the last Sunday of the year. Throughout the year, Kilmaurs: St Maur's-Glencairn participates celebrations and festivities. Mother's Day, when a daffodil posy is presented to every female in Church on that day, courtesy of the Flower Committee. Holy Week services, Maundy Thursday and Good Friday, are joint with Crosshouse Church, 2024 Maundy Thursday Communion service in Kilmaurs, and Good Friday in Crosshouse, with the retiring collection, for both services, being in aid of The Scottish Bible Society. The Messy Church team organised an Easter Egg rolling event prior to the morning service on Easter Sunday. The Harvest Thanksgiving team decorated the Church for the morning service. This is much appreciated by the congregation, and highlights the wonderful work of a Farming and Agricultural Community, deep in the heart of Ayrshire. The Harvest gifts in 2024 were split between East Ayrshire Foodbank, and Kilmaurs Primary School's Community Food Larder. The Brownies, Guides and Scout Group again presented their colours during the Remembrance Day morning service, and the Community was well represented at the wreath laying service at the War Memorial in Morton Park after the morning service. The Church was decorated by the Action Group for the Advent Season. The Action Group also supply the Advent Crown, which is lit during the four Sundays of Advent, with the centre candle being lit to welcome in Christmas Day during the Watchnight service. The Church bell is also rung on the stroke of midnight to indicate the arrival Christmas Day.

February 2024 saw us Ordain three new Elders [REDACTED] and re-admit [REDACTED]. The new Elders signed the Formula and were given the Right Hand of Fellowship from the Minister and Kirk Session. Districts were re-configured during the year, and Elders were assigned to a district in the latter part of the year.

Maintenance of Property is a big issue. During the year, extensive work was carried out to the Manse doors and roof, roughcast, insulation/render repairs and to the slabs around the Manse. These were all carried out in the Spring/Summer of the year. Some remedial pointing repairs was also completed at the Church. All in all, the Property is in good repair

throughout, and much appreciation is extended to the Property team for their diligence and concern.

One of the big issues in all organisations such as ours is Safeguarding. We are very fortunate to have [REDACTED] as our Safeguarding Co-ordinator. Since her appointment was confirmed, the majority of Trustees have completed their basic training renewal, and the Safeguarding Register has been completely updated to detail all changes. We await guidance from the Safeguarding Service re-the implications resulting from the Disclosure Scotland Act 2020, which may result in more advanced training of all Trustees, and PVG certificate holders, of which we will be notified in due course. We thank [REDACTED] for her sterling work since becoming Safeguarding Co-ordinator, and look forward to working with her in this most important role.

Church organisations continue to flourish. The Guild meets in the Community Centre and is dedicated to support themes, topics and strategies, set out at National level which for 2024-25 is 'Sure Foundations'. The Guild is open for women and men, and speakers are always open and entertaining.

The Flower Committee, which ensures there is a floral exhibit in Church every Sunday morning, and for special services, which is then distributed, on a rota basis to members of the congregation or community after the morning service.

The numbers in the Choir has again risen during the year. We are pleased to see our Organist [REDACTED] has recovered from his injuries, and is once again back in place. The choice of Introit and incidental music, is also to be commended. Could we at this time thank our Minister for deputising for [REDACTED] during his recovery.

The Action Group continues to host the monthly 'cuppa', after the morning service. We are also pleased to report on the Group's revival of the Annual Trip in August, and the Sponsored Walk in September. The Annual Blytheswood Shoebox Appeal was again organised.

Messy Church meets monthly in the Community Centre. Themes are Biblical based, and activities include art, crafts and stories. These are fun activities for parents, friends and children to do together, and there is always a time for Worship, before everyone shares food. Messy Church also organised the spontaneous Nativity Play, which for 2024 was outstanding.

In Kilmaurs: St Maur's- Glencairn, 2024 has undoubtedly been the year of [REDACTED] [REDACTED] joined us in firstly in 2020, during the Covid pandemic. He joined us again for his Probationer Training. In the Church of Scotland Probationers are candidates for the Ministry, who, after completing their studies, undertake a fifteen month placement in a Parish, supervised by a trained Minister, before seeking a first charge. This placement is set to provide practical experience and preparation for life in a Parish, with the object of preparing them for Ministry. Throughout this training, candidates attend Review meetings set to document training achieved, with the identification of areas for further development.

Interim and final Probationer appraisals are then conducted, and must be completed before they can seek a permanent appointment and Ordination.

David immersed himself fully in our Church community. During Sunday services, he firstly read the lessons, progressing to leading Prayers, and Preaching the Sermon, finally conducting full services. He dedicated his life to the life of our Parish, which was much appreciated by all who came into contact with him in this capacity. He attended the sick and housebound, he visited Nursing homes, hospitals and hospices. His progress was reported at Kirk Session meetings, where he would furnish the Session with first hand accounts of his work. He spoke at the Guild, he worked diligently with the Messy Church Team, and assisted setting out the program for the year, he attended Action Group meetings and joined in the Sponsored Walk, and conducted the evening service in Largs during the Annual Trip to Cardwell and Largs. He visited the school and assemblies. He spoke about his pilgrimage to Iona, and how this would affect his ministry. He introduced the congregation to various 'unknown' Saints Days, and world wide 'festivities'. During his time with us, he was able to achieve a long-held ambition of working in chaplaincy with NHS Fife, which he found challenging, but, so very worthwhile, and spoke about the 'power of Prayer' in real life situations.

He carried out his work in our Parish to great effect. This was evident on his last Sunday with us when he was presented with a very generous gift from our congregation, and our best wishes for future success.

Again we face challenges, again we are focussed on the challenges. The Kirk Session, through its Convenors and Committees, will continue to work for the benefit of the congregation.

The congregation is ever thankful for the devotion, dedication and commitment of [REDACTED] and pray for their continual leadership, friendship, support and guidance, which has been a great comfort, and we hope and pray for many more years to come.

**Independent Examiner's Report to the Trustees of St Maurs Glencairn Church of
Scotland, Kilmaurs**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on
pages 8 -13

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)(a) 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

Henry Brown & Co.,
Chartered Accountants
Kilmarnock

Date: 7/4/25

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS
RECEIPTS AND PAYMENTS ACCOUNT
Year ended 31 December 2024

	Note	Unrestricted Fund 2024	Restricted Fund 2024	Endowment Fund 2024	Total 2024	Total 2023
Receipts						
Donations	3	£59,239	£3,042	£0	£62,281	£66,076
Total Receipts		£59,239	£3,042	£0	£62,281	£66,076
Payments						
Costs of Generating Fund		£0	£0	£0	£0	£156
Charitable activities		£61,895	£2,499		£64,394	£58,406
Total Payments		£61,895	£2,499	£0	£64,394	£58,562
Excess of Receipts over Payments						
for the year before transfers		-£2,656	£543	£0	-£2,113	£7,514
Transfer between funds		£0	£0		£0	£0
Excess of Receipts over Payments for the year		-£2,656	£543	£0	-£2,113	£7,514

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS

STATEMENT OF BALANCES
at 31 December 2024

	<u>Unrestricted</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>2024</u>	<u>Total</u> <u>2023</u>
Bank and Deposit Balance brought forward	£60,951	£8,708	£69,659	£62,145
Movement in year	-£2,656	£543	-£2,113	£7,514
	<u>£58,295</u>	<u>£9,251</u>	<u>£67,546</u>	<u>£69,659</u>
<u>Assets</u>				
Gift Aid Receivable	<u>£5,692</u>			<u>£5,692</u>

The accounts were approved by the Kirk Session and Financial Committee on 15th December 2024.

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS

NOTES TO THE ACCOUNTS

1 Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of expenses incurred totalling £
 Rev J Urquhart received Travel Expenses £1,780
 Council Tax £2,617

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

2 Movement in Funds

	As at 01-Jan-24	Receipts	Payments	Transfer	Dec-24
<u>Unrestricted Funds:</u>					
Fabric Fund	£10,289	£0	£0	£0	£10,289
General Fund	£50,662	£59,239	£61,895	£0	£48,006
	£60,951	£59,239	£61,895	£0	£58,295
<u>Restricted Funds:</u>					
Flower Committee	£863	£74	£114	£0	£823
Messy Church	£284	£0	£0	£0	£284
Guild Fund	£1,069	£1,017	£931	£0	£1,155
Action Group	£6,492	£1,951	£1,454	£0	£6,989
	£8,708	£3,042	£2,499	£0	£9,251

Purpose of Designated Funds:

Fabric Fund - The Trustees have set aside funds for maintenance of Church property.

Purpose of Restricted Funds:

Flower Committee - This is a fund to provide flowers for display during the services of worship.

Guild Fund - This is a fund set aside for the use of the Guild

Action Group - This is a fund set aside for purposes to be decided in consultation with the Congregational Board.

Messy Church - This is a Fund set aside for use of Messy Church

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS

NOTES TO THE ACCOUNTS

3	Unrestricted Fund 2024	Restricted Fund 2024	Endowment Fund 2024	Total 2024	Total 2023
<u>Analysis of Donations</u>					
WFO Scheme	£11,038	£0	£0	£11,038	£11,314
Gift Aid Donations	£34,224	£0	£0	£34,224	£33,226
Tax Recovered on Gift Aid					£0
Donations	£5,700	£0	£0	£5,700	£10,150
Ordinary Offerings	£7,319	£0	£0	£7,319	£5,669
Other Offerings, Donations etc.	£958	£3,042	£0	£4,000	£5,717
	<u>£59,239</u>	<u>£3,042</u>	<u>£0</u>	<u>£62,281</u>	<u>£66,076</u>

4	<u>Analysis of Payments</u>				
Cost of generating funds	£0			£0	£156
Offering envelopes	£0	£0	£0	£0	£156

<u>Charitable activities</u>					
Ministries & Mission allocation	£33,765			£33,765	£33,593
Presbytery Dues	£946			£946	£946
Minister's Expenses	£1,780			£1,780	£2,592
Pulpit Supply	£0			£0	£0
Other Staffing Costs	£6,864			£6,864	£3,598
Fabric Repairs	£4,359			£4,359	£947
Council Tax	£2,617			£2,617	£2,556
Heat and Light	£7,780			£7,780	£3,205
Insurance	£2,899			£2,899	£2,890
Organist / Music	£0			£0	£3,920
Printing, Stationery & Postage	£411			£411	£219
Other Expenses	£474	£2,499	£0	£2,973	£3,940
	<u>£61,895</u>	<u>£2,499</u>	<u>£0</u>	<u>£64,394</u>	<u>£58,406</u>
<u>Total Payments</u>	<u>£61,895</u>	<u>£2,499</u>	<u>£0</u>	<u>£64,394</u>	<u>£58,562</u>

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS

NOTES TO THE ACCOUNTS

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 £28700 and the maximum stipend (in the tenth and subsequent years) £35269

6 Collections for third parties:

	<u>2024</u>	<u>2023</u>
Poppy Scotland	£253	£337
MND	£0	£442
Scripture Union	£300	£0
David Donaldson	£600	£0
Messy Church	£0	£50
Co S turkey and syria Appeal	£0	£261
Scottish Bible Society	£0	£215
Childrens Society	£174	£484
Christian Aid	£813	£461
	<u>£2,140</u>	<u>£2,250</u>

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

	<u>2024</u>	<u>2023</u>
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	£7,588	£7,588
Market Value of Balances at 31 December	<u>£11,019</u>	<u>£10,584</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>£3,463</u>	<u>£3,463</u>