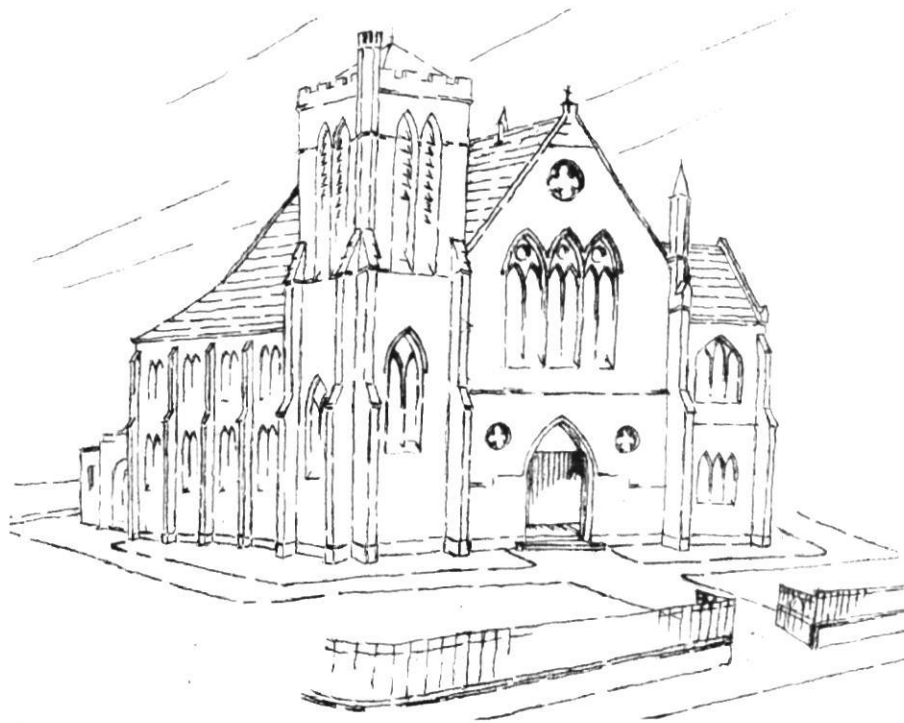


**The Church of Scotland
Ayr: St James Parish Church**



Congregation No: 100550

Charity No: SC009336

Accounts for Year ended 31st December 2024

Reference and Administrative Information

Charity Name: Ayr: St James Parish Church

Charity Registration Number: SC009336

Congregation Reference No: 100550

Contact Address:



Trustees

Church Treasurer:		<u>Appointed to Session</u>
Session Clerk:		15.01.2012
Minister:		05.02.2006
		29.09.2016

<u>Kirk Session:</u>	<u>Date Appointed</u>	<u>Kirk Session ctd:</u>	<u>Date Appointed</u>
	16.11.2014		24.10.1999
	05.02.2006		10.04.1991
	07.02.2010		12.03.1989
	08.01.1978		16.11.2014
	20.09.1981		30.10.2016
	24.03.1991		20.09.1981
	23.10.1994		28.12.1986
05.02.2006	07.02.2010		

* - retired

Independent Examiner



Bankers

Virgin Money, (Tam's Brig Ayr) 43 Alloway Street, Ayr KA7 1SP

Trustees' Annual Report Year ended 31st December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

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 is called and elected by the Congregation and ordained/inducted by the Presbytery of the South West (formerly Presbytery of Ayr).

Organisational Structure

The Kirk Session which meets ten times a year is responsible for controlling the affairs of the Congregation within the church, both spiritual and temporal. Congregational members and non-members with appropriate skills may at the discretion of the Kirk Session be co-opted to serve on Committees and Sub-Committees 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.

Trustees' Annual Report (cont) **Year ended 31st December 2024**

Objectives and Activities (cont)

We at St James as part of the Church of Scotland are fully insured under their policy guidelines and have Public and Employers Liability Insurance in place which includes a special breach of duty clause.

St James Parish Church holds services of worship every Sunday morning and celebrates Holy Communion four times a year.

There are active Junior Church, Boys Brigade Company, Girl Guides, Carpet Bowls Club, Chit Chat Group, Badminton, Mother & Toddlers and other social activities. Sadly, the Brownies Unit ceased to continue during 2024. There are also two chaplaincies at Heathfield Primary School and Newton Park Court (Sheltered Housing). The hall has also been used by a Tai Chi Group, a Line Dancing Group, a Karate Club, a local Drama Group, a Craft Club and a Zumba Dance Group.

The Fundraising Committee was able to organise a Christmas Fayre this year as well as a Coffee Morning / Rummage Sale and celebration lunches for Palm Sunday and Harvest.

Achievements and Performance

Public worship in the Church continues each Sunday Morning and 4 services of Holy Communion were held during the year, as well as a special Remembrance Service. A Thinking Day Service for the Guides took place as well as a Harvest Service and a service of Lessons and Carols. A Christingle Service was held on Christmas Eve and there was a joint Watch Night Service and a Harvest Service with St Quivox Parish Church (both held at St Quivox).

The Boys' Brigade and Guides continue to meet in the church hall, as does the Carpet Bowls Club.

Junior Church continues to meet as normal and performed a Nativity Play in the Church in December.

Trustees' Annual Report (cont) **Year ended 31st December 2024**

Financial Review

The principal source of our income comes in the weekly offerings given by members. Gift Aid donors remain steady as does the number of members paying by Standing Order. We do still rely on Fundraising events and donations from the organizations. Increasing running costs in the last year have had an impact on the church reserves and to enable the running costs to be met, the Kirk Session agreed to convert all restricted funds to general purpose funds. The congregation gave through Retiring Collection money for Erskine House (SC006609) £90 and £210 was raised for Christian Aid (SC039150) in the 2024 campaign. The members have been very gracious in giving to those in need outwith our Church.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds. At the year end the Church held cash funds of £11,006.40 of which £5,000 has been held in an Investors Trust Deposit Account and the remaining £6,006.40 in a Current Account. These combined funds subject to uncleared expenses at the year end represent regular expenditure for approximately 6 weeks.

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 the 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

20 February 2025

Dated

Ayr: St James Parish Church
SC 009336
Report of Independent Examiner

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 1 to 10.

Respective responsibilities of trustee 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

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 seeking 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 of the statement of Accounts for the year ended 31st December 2024, 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 of the accounts to be reached.

Signed

Name

Address

Date

8th MARCH 2025

St James Parish Church: Ayr
 Receipts and Payments Account
 Year ended 31st December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<u>Receipts</u>					
Donations	1	44553	0	44553	45701
Legacies	2	0	0	0	0
Fundraising Events	3	477	0	477	2012
Bank & Deposit interest	4	390	0	390	290
Investment Income	5	0	0	0	0
 Rental of Premises	 6	 3566	 0	 3566	 3128
Sale of Assets	7	0	0	0	0
Sale of Investments	8	0	0	0	0
Grants	9	0	0	0	0
Receipts from Trustees	10	0	0	0	0
 <u>Total Receipts</u>		 <u>48986</u>	 <u>0</u>	 <u>48986</u>	 <u>51131</u>
<u>Payments</u>					
Costs of Generating Funds	11	52796	0	52796	52006
Charitable activities	12	0	0	0	0
Governance Costs	13	0	0	0	0
Other payments	14	0	0	0	0
 <u>Total Payments</u>		 <u>52796</u>	 <u>0</u>	 <u>52796</u>	 <u>52006</u>
 Excess of Receipts over Payments for the year		 <u>-3,810</u>			 <u>-875</u>

St James Parish Church: Ayr
Statement of Balances
As at 31st December 2024

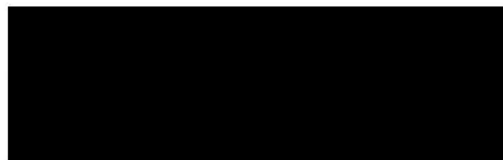
	Unrestricted Funds	Restricted Funds	Total	Total
	2024	2024	2024	2023
Notes £	£	£		
<u>Bank & Cash</u>				
<u>Balances</u>				
Balances brought forward	9188	5628	14816	15691
Movement in year:-				
Excess of Receipts over				
Payments for the year	-3765	-45	-3810	-875
Transfer from Restricted to Unrestricted Funds	5583	5583	0	0
Third party collection held at prior year and paid over in year		0		0
Third party collection held at year end		0		0
	11006	0	11006	14816
<u>Investments</u>	0	0	0	0
<u>Assets</u>	0	0	0	0
<u>Liabilities</u>	0	0	0	0
Amount collected on behalf of third party	0	0	0	0
Unbilled heat and light	0	0	0	0
	0	0	0	0

The Accounts were approved by the Kirk Session/Congregational Board on 20/02/25

For and on behalf of the Kirk Session/Congregational Board

Session Clerk

Treasurer



St James Parish Church: Ayr

	Unrestricted Funds	Restricted Funds	Total	Total
<u>Notes to Receipts and Payments Accounts</u>	2024	2024	2024	2023
Note				
Receipts:-				
<u>Donations:-</u>				
Offerings WFO Scheme	22655	0	22655	25856
WFO Scheme (Non Gift Aid)	9361	0	9361	8328
Tax of Gift Aid Offerings	4688	0	4688	5722
National Giving Day	0	0	0	0
Ordinary Offerings	0	0	0	0
Other Offerings, Donations, Gift Days, etc.	4882	0	4882	4659
Weddings and Funerals	700	0	700	1000
1	42286	0	42286	45565
<u>Legacies</u>	2	0	0	0
<u>Fundraising Efforts</u>				
Coffee Mornings, Lunches etc	477	0	477	650
Events:-			0	
Quiz Night	0	0	0	0
Garden Event	0	0	0	0
Wheelbarrow (heating fund)	0	202	202	137
Christmas Fayre	1247	0	1247	1361
Charity Collections	0	300	300	0
Sponsored Walk	0	0	0	0
Insurance Claim	0	518	518	0
Sponsored Sports	0	0	0	0
Rainbow Crafts/Trinkets	0	0	0	0
3	1724	1020	2744	2148
Bank & Deposit Interest	4	0	390	290
Investment Income	5	0	0	0
Rental of Premises	6	0	3566	3128
Sales of Assets	7	0	0	0
Sales of Investments	8	0	0	0
Grants	9	0	0	0
Receipts from General Trustees	10	0	0	0
	3566	0	3566	3128
	47966	1020	48986	51131

Page 9

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
PAYMENTS				
Costs of generating funds:				
Fundraising costs	11	0	0	
<u>Charitable Activities</u>				
Ministries and Mission Allocation	27976	0	27976	24507
Presbytery Dues	648	26	674	674
Pulpit Supply	100	0	100	0
Ministry Arrears	0	0	0	2500
Other Staffing costs	3480	0	3480	3660
Fabric Repairs and Maintenance				
Roof Repairs and Guttering	0	0	0	0
Decoration in Vestibule and Toilets	0	0	0	0
Building Repairs	0	639	639	0
Decoration of Kitchen	0	0	0	0
Repairs to Boiler	0	0	0	1687
Life & Work	119	0	119	161
Westpest	0	0	0	0
Heating & Light	5734	100	5834	3957
Insurance	3732	0	3732	3494
Council Tax	3738	0	3738	3638
Telephone	2044	0	2044	1620
Other Building Costs	1666	0	1666	3146
Church Office Expenses	2074	0	2074	2095
Organ & Music	354	0	354	339
Tea Fund	0	0	0	0
Messy Church	0	0	0	0
Charity Donations	300	0	300	257
Other Expenses	66	0	66	271
	52031	765	52796	52006
Governance costs:	12	0	0	0
Independent Examiner's Fees				
Other payments:	13	0	0	0
Purchase of Assets				
Purchase of Investments	14	0	0	0

Ministers' Stipends are paid in accordance with the National Stipend scale, which is related to years of se
Minimum Stipend - £31,642; Maximum Stipend in 5th and subsequent years of service - £38,884.

St James Parish Church: Ayr
Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions.

During the year one Trustee received recompense of £3,738

There is no separate charity, trust etc. under the control of some or all of the trustees.

2. Movement in Funds

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
<u>Organisations Restricted Funds</u>					
Junior Church	1079	845	1017	0	907
<u>Restricted Funds</u>					
Roof Fund	4870	0	0	0	4870
Presbytery Dues	26	0	26	0	0
Building Repairs	156	518	639	0	35
Repairs to Boiler	13	0	0	0	13
Church Heating	0	202	100	0	102
Collections for Charities	0	300	300	0	0
Manse Gate	563	0	0	0	563
Total Restricted Funds	0	0	0	0	5583
Transfer to General Funds	0	0	0	5583	0
<u>Unrestricted Funds</u>					
General Funds	4101	47876	52031	5583	5529
Designated Fabric Fund	5087	390	0	0	5477
Total Funds	14816	49286	53096	0	11006

Purposes of Restricted Funds

Junior Church: funds are used for teaching materials as required

Manse Roof Fund: To replace / repair manse roof as funds allow

Purposes of Designated Funds

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