

Kilsyth Anderson Church of Scotland

**Receipts and Payments Accounts
for the year ended 31 December 2024**

Congregation No: 160865

Charity No: SC009866

Kilsyth Anderson Church of Scotland
Reference and Administrative Information

Charity Name:	Kilsyth Anderson Church of Scotland
Charity Registration Number:	SC009866
Congregation Reference Number:	160865
Contact Address	

Trustees

Principal Office-bearers

Bankers:	Royal Bank of Scotland 116 Cowgate Kirkintilloch
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Kilsyth Anderson Church of Scotland

Trustees' Annual Report

for the year ended 31 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

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. In a ministerial vacancy, Presbytery appoints an Interim Moderator who is also a trustee.

Organisational Structure

The Kirk Session which meets nine times a year is responsible for all affairs within the Church under the Unitary Constitution. The Kirk Session appoints work groups from time to time which consider specific areas such as Mission, Membership, Spiritual Maturity, Worship, Youth, Ministry and Property.

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.

Achievements and Performance

Our Church has been working together with Burns and Old congregation having joint monthly services and other joint functions which are bringing the congregations together towards a union in December 2025. We also take a very active part in the Kilsyth and District Churches Connecting together to co-operate with other denominations in providing a loving and Christian Mission to the local community. Our BB and GB continue to work towards the higher awards available through these organisations. The Church hosted a number of holiday club events - one week long and a couple of day events. Our roll is currently 198 members, 73 adherents (many of whom are regular attenders and supporters) 12 children attending Jam club and around 84 young folks involved in BB and GB. 17 Funerals were conducted.

Financial Review

The principal source of receipts is weekly offerings and donations together with gift aid tax refund. During the year 2024 total receipts amounted to £110,334 (year 2023 - £106,497). Total payments amounted to £115,606 (year 2023 - £91,494). That resulted in a reduction in cash this year of £5,272 compared with a surplus last year of £15,003. However, the 2024 payments included the purchase of £25,000 of investments and when one excludes that there was a surplus of £19,728. Fuller details of the receipts and payments are given in the accounts.

Kilsyth Anderson Church of Scotland

Trustees' Annual Report

for the year ended 31 December 2024

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 of approximately 6 months expenditure including designated funds. At the year end the church held unrestricted funds of £50,335 of which £25,181 had been designated for the Fabric Fund. The remaining balance of £25,154 is held in the General Fund which, overall represents about seven months expenditure. They also have unrestricted investments of around £184,000.

The church also held £4,911 of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. 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 on 27/03/2025 and signed on their behalf by.



Session Clerk

Kilsyth Anderson Church of Scotland

SC009866

Independent Examiner's Report to the Trustees of Kilsyth Anderson Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 and 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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)(a) of the 2005 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 Regulations 2006 (as amended). An examination includes a review of the accounting records of the charity and a comparison of the accounts presented with those records. It also includes a search for unusual items or disclosures in the accounts, and seeks explanations from the trustees of any matters. The procedures undertaken do not provide all the evidence that would be required for 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 *[other than disclose]*

1. which gives me reasonable cause to believe that in any material respect the requirements of the 2006 Accounts Regulations (as amended), and
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and the 2006 Accounts Regulations (as amended), and
 - to prepare accounts which accord with the accounting records and comply with the 2006 Accounts Regulations (as amended) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper use of the accounts to be reached.

Name:

Address:

Date:

21/05/2025

Kilsyth Anderson Church of Scotland
Receipts and Payments Account
for the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
Receipts						
Donations	3	71,435	-	-	71,435	74,299
Legacies		-	-	-	-	-
Church boxes		959	-	-	959	676
Bank & Deposit Interest		691	-	-	691	614
Investment Income		8,686	-	-	8,686	7,194
Weddings & Funerals		800	-	-	800	260
Rental of Premises		14,826	-	-	14,826	10,330
Fabric/Fayres/Donations		6,956	-	-	6,956	3,928
Drawn down from General Trustees		-	-	-	-	-
Other Receipts		1,296	-	-	1,296	3,779
		-----	-----	-----	-----	-----
		105,649	-	-	105,649	101,079
Guild			3,020		3,020	3,310
Sunday schools (Jam club)		-	871	-	871	769
Benevolent Fund		-	794		794	1,339
		-----	-----	-----	-----	-----
Total Receipts		105,649	4,685	-	110,334	106,497
Payments						
Cost of Generating Funds	4	155	-	-	155	136
Charitable Activities	4	85,341	4,930	-	90,271	91,178
Governance Costs	4	180	-	-	180	180
		-----	-----	-----	-----	-----
		85,676	4,930	-	90,606	91,494
Assets & Investments	4	25,000	-	-	25,000	-
		-----	-----	-----	-----	-----
Total Payments		110,676	4,930	-	115,606	91,494
		-----	-----	-----	-----	-----
Excess of Receipts over Payments for the year before transfers		(5,027)	(245)	-	(5,272)	15,003
Transfers	2	-	-	-	-	-
		-----	-----	-----	-----	-----
Excess of Receipts over Payments		(5,027)	(245)	-	(5,272)	15,003
		=====	=====	=====	=====	=====

Kilsyth Anderson Church of Scotland
Statement of Balances
At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Note						
Bank and Deposit Balances						
	Bank and deposit balances brought forward	55,362	5,156	-	60,518	45,515
Movement in year:						
	Excess of Receipts over Payments	(5,027)	(245)	-	(5,272)	15,003
		-----	-----	-----	-----	-----
	Bank and deposit balances carried forward	50,335	4,911	-	55,246	60,518
		=====	=====	=====	=====	=====
Investments at market value						
	(cost - £)	184,159	-	15,195	199,354	172,738
		=====	=====	=====	=====	=====
Assets						
	Gift Aid Receivable	-	-	-	-	-
		=====	=====	=====	=====	=====
Liabilities						
	None	-	-	-	-	-
		=====	=====	=====	=====	=====

The accounts were approved by the Trustees on 27/03/2025 and signed on their behalf by:

Session Clerk

Treasurer

Kilsyth Anderson Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movement in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<i>Unrestricted funds</i>					
Designated Fabric Fund	19,946	15,301	(10,066)	-	25,181
General Fund	35,416	90,348	(100,610)	-	25,154
	-----	-----	-----	-----	-----
	55,362	105,649	(110,676)	-	50,335
	-----	-----	-----	-----	-----
<i>Restricted funds</i>					
Benevolent Fund	1,167	794	(750)	-	1,211
Sanctuary Development	797	-	-	-	797
Praise Group	743	-	-	-	743
The Guild	1,734	3,020	(3,394)	-	1,360
The Sunday School	715	871	(786)	-	800
	-----	-----	-----	-----	-----
	5,156	4,685	(4,930)	-	4,911
	-----	-----	-----	-----	-----
<i>Endowment funds</i>					
None	-	-	-	-	-
	-----	-----	-----	-----	-----
	-	-	-	-	-
	-----	-----	-----	-----	-----
<i>Total Funds</i>	60,518	110,334	(115,606)	-	55,246
	=====	=====	=====	=====	=====

Purposes of Unrestricted Funds

Fabric Fund: Set aside for maintenance of Church Property

General Fund - Operating Fund for General Income and Expenses

Purposes of Restricted Funds

Sanctuary Development Fund - for redevelopment of the Church((sub account in Fabric)

Guild - Ladies Weekly Meeting during the year.

Sunday School (JAM Club) - JAM meets weekly for younger age groups

Benevolent Fund - Fund to allow assistance to be given to the elderly and those in need

Praise Group - supports the congregation in singing of hymns

Kilsyth Anderson Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	22,350	-	-	22,350	23,033
Gift Aid Donations	27,924	-	-	27,924	29,854
Tax Recovered on Gift Aid Dons.	13,293	-	-	13,293	12,976
Ordinary Offerings (Open plate)	5,360	-	-	5,360	5,750
Other Offerings, Donations, etc	2,508	-	-	2,508	2,686
	<u>71,435</u>	<u>-</u>	<u>-</u>	<u>71,435</u>	<u>74,299</u>
4 Analysis of Payments					
<i>Cost of Generating funds</i>					
Offering envelopes	155	-	-	155	136
	<u>155</u>	<u>-</u>	<u>-</u>	<u>155</u>	<u>136</u>
<i>Charitable Activities</i>					
Giving to Grow	36,380	-	-	36,380	39,170
Presbytery Dues	4,813	-	-	4,813	2,522
Locum charges/Expenses	14,506	-	-	14,506	11,491
Charities	500	-	-	500	2,680
Telephone	668	-	-	668	742
Pulpit supply	672	-	-	672	818
Heat/Light	6,442	-	-	6,442	7,862
Insurance	4,366	-	-	4,366	4,061
Church Office Expenses	1,848	-	-	1,848	1,904
Interim Moderator's Expenses	205	-	-	205	-
Fabric repairs & maintenance	10,066	-	-	10,066	13,344
Benevolent	-	750	-	750	1,120
Guild expenses	-	3,394	-	3,394	2,060
Jam Club expenses	-	786	-	786	681
Other expenses	4,875	-	-	4,875	2,723
	<u>85,341</u>	<u>4,930</u>	<u>-</u>	<u>90,271</u>	<u>91,178</u>
<i>Governance Costs</i>					
Independent Examiner's Fee	180	-	-	180	180
	<u>180</u>	<u>-</u>	<u>-</u>	<u>180</u>	<u>180</u>
<i>Other Payments</i>					
Purchase of Investments	25,000	-	-	25,000	-
Purchase of Fixed Assets	-	-	-	-	-
	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
Total	<u>110,676</u>	<u>4,930</u>	<u>-</u>	<u>115,606</u>	<u>91,494</u>

Kilsyth Anderson Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

5 Trustee Remuneration and Related Party Transactions

The Interim Moderator, [REDACTED] received £205 in respect of travel expenses.

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

6 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. 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 fifth and subsequent years) was £38,884.

7 Investments

	Market Value at 1 Jan 2024 £	Purchases £	Disposals £	Gain/(Loss) on Revaluation £	Market Value at 31 Dec 2024 £
COSIT Income Fund	172,738	25,000	-	1,616	199,354
Held in respect of:					
Endowments Funds					
Isabel Wyper Bequest	9,655	-	-	88	9,743
Jean Marshall Bequest	-	-	-	-	-
Barbara Munro Bequest	4,833	-	-	44	4,877
Martha Duncan Bequest	570	-	-	5	575
	15,058	-	-	137	15,195
Unrestricted Funds					
Fabric Fund	12,340			113	12,453
Isobel Barrie Fund	91,702			837	92,539
General Reserve	53,638	25,000	-	529	79,167
	157,680	25,000	-	1,479	184,159
	172,738	25,000	-	1,616	199,354

The income from the Wyper and Munro bequests are credited to the JAM Club.
The income from the Martha Duncan bequest is credited to the Praise Group.
The income from the Unrestricted Funds has been credited to the Fabric Fund.

Kilsyth Anderson Church of Scotland
Notes forming part of the accounts
for the year ended 31 December 2024

8 Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	708	300
DEC	200	-
Earl Haig Poppy Fund	-	178
Erskine Hospital	-	178
Ukraine Appeal	-	680
Pakistan Appeal	908	500
	-----	-----
	1,816	1,836
	=====	=====

9 Funds held as Custodian Trustee

In addition to the Endowment Funds shown in note 7, the charity holds £3,672 from the Jean Marshall Bequest, the income from which supports the Girls' Brigade. The investments are not included in the church accounts in view of the different arrangements the group has for registration with OSCR. Like the other bequests the funds are invested in COSIT Income units.

Kilsyth Anderson Church of Scotland
Year ended 31 December 2024
Appendix

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

	2024 £	2023 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	-	-
Market Value of Balances at 31 December	-	-
REVENUE ACCOUNT		
Credit Balance at 31 December	-	-

KILSYTH ANDERSON CHURCH OF SCOTLAND

Congregational Reference Number 160865

Scottish Charity Number SC009866

General Fund Budget 2025

Funds 2024	<u>Income</u>	Budget 2025
£ 61 000	Collections from congregation	£ 62 000
£ 13 000	HMRC	£ 14 000
£ 7 200	Investment Income	£ 8 000
£ 680	Church Box	£ 700
£ 260	Funerals	£ 300
£ 10 300	Manse Rental	£ 12 000
£ 614	Bank Interest	£ 700
£ 4 000	Fayres and Donations	£ 4 200
<u>£ 4 025</u>	Other – Refunds, bank adjustments etc	<u>£ 4 100</u>
<u>£101 079</u>		<u>£106 000</u>

	<u>Expenditure</u>	
	Costs of generating funds	
£ 136		£ 150
	Governance costs	
<u>£ 180</u>	Independent Examiner fee	<u>£ 180</u>
<u>£ 330</u>		<u>£ 330</u>
	<u>Charitable Activities</u>	
£ 39 170	Giving to Grow	£ 36 380
£ 11 491	Locum/ trave/ Interim Moderator	£ 16 000
£ 2 522	Presbytery dues	£ 4 800
£ 742	BT	£ 700
£ 4 061	Insurance buildings and contents	£ 4 500
£ 818	Pulpit Supply	£ 1 000
£ 1 904	Office/Technology	£ 2 000
£ 7 862	Utilities	£ 10 000
£ 2 723	Sundry	£ 3 000
£ 2 680	Donations to Charities	£ 3 000
<u>£ 13 344</u>	Fabric repairs and maintenance	<u>£ 15 000</u>
<u>£ 87 317</u>		<u>£ 96 380</u>