

Fenwick Parish Church (Church of Scotland)

Scotland · Charity number SC010062

Details

Known as	Fenwick Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1954-12-20
Register	View on the OSCR register

Contact

Address 1 Skernieland Road
Fenwick
Kilmarnock
Ayrshire
KA3 6EQ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Place of Worship

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
2024-12-31	£65,650	£72,469	-	3
2023-12-31	£73,326	£75,575	-	2
2022-12-31	£61,110	£60,938	-	2
2021-12-31	£68,362	£53,670	-	2
2020-12-31	£58,523	£66,615	-	2

Fenwick Parish Church (Church of Scotland)

Scotland - Charity number SC010062

Accounts

CHARITY REGISTRATION NUMBER: SC010062

Fenwick Parish Church
Unaudited Financial Statements
31 December 2024

Fenwick Parish Church

Financial Statements

Year ended 31 December 2024

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Fenwick Parish Church

Trustees' Annual Report

Year ended 31 December 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

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.

Locally, at Fenwick Parish Church, we provide Services of Worship every Sunday morning, and occasional other Services as advertised. There is a small group of dedicated singers and musicians who make a huge input. A few members hold a short monthly service at the local care home.

Our Safeguarding officers keep the Safeguarding Register and ensure all volunteers working with vulnerable people are PVG checked and have appropriate training. There is an active Guild and a Contact Group who keep in touch with the housebound.

Achievements and performance

Attendance in church has been maintained at a steady level, and our investment in 2023 in the live stream equipment, continues to enable those who could not previously participate, to join our services.

The Presbytery approved plan which will result in a three-way union between Fenwick, Kilmaurs, and Crosshouse Churches, for the moment, remains in place. However, the plan is due for review and will not be implemented until the Kilmaurs charge becomes vacant and until then, the status quo remains.

In July we again celebrated our Conventicle Service, which was hosted by our Minister and held in the Church Grounds. Another Service is planned for 2025, when we also hope to have a celebration to mark the formal opening of the Covenanters' Trail which now joins the Lochgoin Museum and Fenwick Parish Church.

Our continuously developing relationship with Lochgoin was further enhanced in the Autumn when our Church hosted a Covenanters' Storytelling project and we are grateful to [REDACTED] for organising the production.

Sadly, [REDACTED] has resigned from her roll as Treasurer after 14 years and will be greatly missed. We now face a major challenge to replace her.

Our roll sits at 245 members as sadly we lost 7 members during the year.

On a happier note, we conducted 2 baptisms and 2 weddings in 2024.

Risk Assessment

The Kirk Session review risks that are pertinent to the Charity including financial and reputational risks with regular assessments.

Fenwick Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review

The principal sources of income are regular weekly/monthly offerings and the associated tax recovered through HMRC Gift Aid Scheme. Regular giving decreased by £1,752 in 2024, to £35,940 compared to £37,692 in 2023.

Tax recovered was also slightly lower at £6,500 compared to £7,250 in the previous year.

Hall rentals also decreased to £4,616 from £5,037 in 2023, a drop of £421. However, with the soaring energy costs, our heat and lighting bill was £8,433, an increase of £3,693 from the figure of £4,740 in 2023.

The Church also held restricted funds of £25,776 and endowment funds of £12,673.

Reserves Policy

It is the Trustees policy to hold reserves of approximately 6 months expenditure including designated funds. At the year end the Church has unrestricted funds of £5,284 (2023 - £4,076), which represents less than the normal 6 months expenditure.

Trustees' responsibilities statement

The charity trustees are responsible for preparing a trustees, annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standard and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and or other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparing and dissemination of financial statement may differ from legislation in other jurisdictions.

Fenwick Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Structure, governance and management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

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. From 2011 onwards members of the congregation are invited to nominate individuals who are then appointed to the Kirk Session at its discretion. An intended 5-year rolling programme of re-election is yet to be implemented. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure


Under the Unitary Constitution the Kirk Session is responsible for all matters spiritual and temporal within the church. The Kirk Session meets five times per year and at other times as required. Day to day management is carried out by the office bearers and a Management Team composed of the Minister, Session Clerk, and Team Leaders of Property and Finance. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Fenwick Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

The trustees' annual report was approved on 30 March 2025 and signed on behalf of the board of trustees by:


Session Clerk

Fenwick Parish Church

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

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of Fenwick Parish Church ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).


Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

 30/03/2025

Fenwick Parish Church

Statement of Financial Activities

Year ended 31 December 2024

		2024				2023
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Total funds £
Income and endowments						
Donations and legacies	4	47,273	5,448	–	52,721	58,317
Charitable activities	5	8,313	–	–	8,313	9,972
Other trading activities	6	4,616	–	–	4,616	5,037
Total income		<u>60,202</u>	<u>5,448</u>	<u>–</u>	<u>65,650</u>	<u>73,326</u>
Expenditure						
Expenditure on raising funds:						
Costs of raising donations and legacies						
	7	87	–	–	87	81
Expenditure on charitable activities	8,9	66,407	4,975	1,000	72,382	75,494
Total expenditure		<u>66,494</u>	<u>4,975</u>	<u>1,000</u>	<u>72,469</u>	<u>75,575</u>
Net (expenditure)/income						
And net movements in funds		(6,292)	473	(1,000)	(6,819)	(2,249)
Total funds brought forward as previously reported		4,076	32,803	13,673	50,552	52,801
Total funds carried forward		<u>(2,216)</u>	<u>33,276</u>	<u>12,673</u>	<u>43,733</u>	<u>50,552</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Fenwick Parish Church

Statement of Financial Position

31 December 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	13	20,750		14,250
Cash at bank and in hand		<u>30,295</u>		<u>47,712</u>
		51,045		61,962
Creditors: amounts falling due within one year	14	<u>7,312</u>		<u>11,410</u>
Net current assets			43,733	50,552
Total assets less current liabilities			43,733	<u>50,552</u>
Net assets			43,733	<u>50,552</u>
Funds of the charity				
Endowment funds			12,673	13,673
Restricted funds			34,029	32,803
Unrestricted funds			<u>(2,969)</u>	<u>4,076</u>
Total charity funds	15		43,733	<u>50,552</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 March 2025 and are signed on behalf of the board by:


Session Clerk

The notes on pages 9 to 17 form part of these financial statements.

Fenwick Parish Church

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 1 Skernieland Road, Fenwick, KA6 6EQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (Charities SORP (FRS102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

Fenwick Parish Church meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Taxation

Fenwick Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Going concern

Despite uncertainties the trustees are working hard to manage cash resources to ensure as far as possible that the Charity can trade through this difficult period.

Fund accounting

Funds are classified as either restricted funds, endowment funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in the furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fee and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
WFO Scheme (Non Gift Aid)	5,184	–	5,184
WFO Scheme (Gift Aid)	26,939	–	26,939
Tax Recovered	6,500	–	6,500
Open Plate	3,817	–	3,817
Donations	2,833	–	2,833
Covenantor	–	2,144	2,144
Contributions of Congregational Organisations	–	2,304	2,304
Legacies			
Legacy	2,000	–	2,000
Grants			
Warm Spaces	–	1,000	1,000
	<u>47,273</u>	<u>5,448</u>	<u>52,721</u>

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
WFO Scheme (Non Gift Aid)	6,083	–	6,083
WFO Scheme (Gift Aid)	27,681	–	27,681
Tax Recovered	7,250	–	7,250
Open Plate	3,928	–	3,928
Donations	3,242	–	3,242
Covenantor	–	1,841	1,841
Contributions of Congregational Organisations	–	1,292	1,292
Legacies			
Legacy	4,000	–	4,000
Grants			
Warm Spaces	–	3,000	3,000
	<u>52,184</u>	<u>6,133</u>	<u>58,317</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Weddings/Funerals	1,700	1,700	530	530
Income from Church of Scotland monies held by General Trustees	6,613	6,613	9,442	9,442
	<u>8,313</u>	<u>8,313</u>	<u>9,972</u>	<u>9,972</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Use of Premises	4,616	4,616	5,037	5,037

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Giving Envelopes	87	87	81	81

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Charitable Activities	65,627	4,975	1,000	71,602
Support costs	<u>780</u>	<u>–</u>	<u>–</u>	<u>780</u>
	<u>66,407</u>	<u>4,975</u>	<u>1,000</u>	<u>72,382</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable Activities	71,466	3,248	74,714
Support costs	<u>780</u>	<u>–</u>	<u>780</u>
	<u>57,368</u>	<u>3,491</u>	<u>60,859</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Charitable Activities	71,602	–	71,602	74,714
Governance costs	<u>–</u>	<u>780</u>	<u>780</u>	<u>780</u>
	<u>71,602</u>	<u>780</u>	<u>72,382</u>	<u>60,859</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>780</u>	<u>780</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Cleaners Wages	5,024	4,533
Organist Wages	<u>1,820</u>	<u>1,493</u>

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' stipend 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) £38,884.

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

11. Staff costs *(continued)*

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

12. Trustee remuneration and expenses

The Minister received reimbursement of expenditure during the year as undernoted

	2024	2023
	£	£
Ministers expenses	599	889

██████████ a trustee of the charity was paid £4,064 (2023 - £3,573) for cleaning the hall. ██████████, daughter of a trustee, was paid £960 (2023 - £960.) for cleaning the church.

Of the offerings total of £36,581 (2023 - £37,692) shown in Note 4 of the Accounts, Trustees' donations either by way of Gift Aid or WFO amounted to £8,652 (2023 - £8,652); the anonymity of Open Plate contributions prevents the church from quantifying Trustees' donations in this category.

13. Debtors

	2024	2023
	£	£
Other debtors	<u>20,750</u>	<u>14,250</u>

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>7,312</u>	<u>11,410</u>

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Analysis of charitable funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers	At 31 December 2024 £
General Fund	(3,157)	60,202	(66,494)	9,500	51
Designated Fabric Fund	7,233	–	–	(2,000)	5,233
	<u>4,076</u>	<u>60,202</u>	<u>(66,494)</u>	<u>7,500</u>	<u>5,284</u>

	At 1 January 2023 £	Income £	Expenditure £		At 31 December 2023 £
General Fund	2,577	66,593	(72,327)		(3,157)
Designated Fabric Fund	6,633	600	–		7,233
	<u>9,210</u>	<u>67,193</u>	<u>(72,327)</u>		<u>4,076</u>

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

Restricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Hall Development Fund (Murchland/Corkhill)	12,052	–	–	–	12,052
Publicity Fund (Covenanter)	3,330	2,144	(1,273))	–	4,201
Sri Lanka - Making Dreams Come True	39	–	–	–	39
Guild	1,112	1,573	(1,541)	–	1,144
Ecumenical Worship	216	–	–	–	216
Fenwick Babies and toddlers	–	731	–	–	731
Adapt and Thrive	13,469	–	(753)	(7,500)	5,216
Warm Spaces	2,585	1,000	(1,408))	–	2,177
	<u>32,803</u>	<u>5,448</u>	<u>(4,975)</u>	<u>(7,500)</u>	<u>25,776</u>

	At 1 January 2023 £	Income £	Expenditure £		At 31 December 2023 £
Hall Development Fund (Murchland/Corkhill)	12,051	1	–		12,052
Publicity Fund (Covenanter)	3,058	1,841	(1,569)		3,330
Sri Lanka - Making Dreams Come True	39	–	–		39
Guild	1,085	1,291	(1,264)		1,112
Ecumenical Worship	216	–	–		216
Adapt and Thrive	13,469	–	(1,336)		13,469
Warm Spaces	–	3,000	(415)		2,585
	<u>29,918</u>	<u>6,133</u>	<u>(3,248)</u>		<u>32,803</u>

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Analysis of charitable funds *(continued)*

Hall Development Fund (Murchland/Corkhill) The fund is for hall development.

Publicity Fund (Covenanter) - Income from this fund is given towards the publication of the Covenanter and advertising.

Sri Lanka - Making Dreams Come True - Income for this fund is for a visit from our contacts in Sri Lanka.

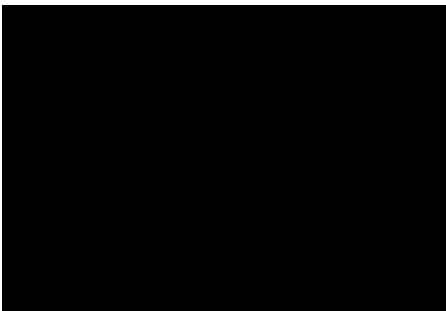
Guild - represents the guild fund.

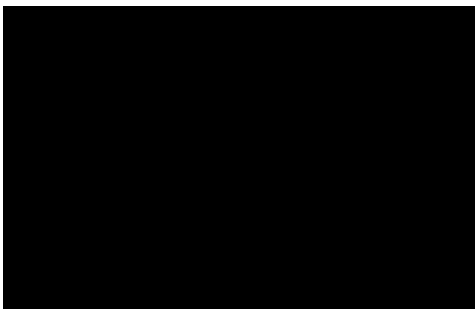
Ecumenical Worship - money received from the Mission Primer Account for development and maintenance of community worshipping at Hallhouse Care Campus in Fenwick.

Adapt and Thrive - money received for a community café and vestry plumbing.

Warm Spaces - money received for community warm spaces.

Endowment funds

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
	6,077	—	1,000	5,077
	717	—	—	717
	1,262	—	—	1,262
	485	—	—	485
	715	—	—	715
	2,678	—	—	2,678
	1,739	—	—	1,739
	<u>13,673</u>	<u>—</u>	<u>1,000</u>	<u>12,673</u>

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
	6,077	—	—	6,077
	717	—	—	717
	1,262	—	—	1,262
	485	—	—	485
	715	—	—	715
	2,678	—	—	2,678
	1,739	—	—	1,739
	<u>13,673</u>	<u>—</u>	<u>—</u>	<u>13,673</u>

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

15. Analysis of charitable funds *(continued)*

████████████████████ benefit of youth in the Parish.

████████████████████ benefit of the poor of the Parish.

████████████████████ - upkeep of the headstones (1 in Fenwick, 1 in Cathcart).

████████████████████ - supplement the ministers stipend.

████████████████████ - to be transferred to the benevolent fund.

████████████████████ - benefit of the choir.

████████████████████ - discretionary use which is decided by the Trustees.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £
Current assets	12,596	25,776	12,673	51,045
Creditors less than 1 year	(7,312)	—	—	(7,312)
Net assets	<u>5,284</u>	<u>25,776</u>	<u>12,673</u>	<u>47,733</u>

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £
Current assets	15,486	32,803	13,673	61,962
Creditors less than 1 year	(11,410)	—	—	(11,410)
Net assets	<u>4,076</u>	<u>32,803</u>	<u>13,673</u>	<u>50,552</u>

17. Collections for third parties

	2024 £	2023 £
Christian Aid	286	436
Rosyth Teacher	660	660
Mediterranean Hope	931	436
	<u>1,877</u>	<u>1,532</u>

18. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Fenwick Parish Church

Notes to the Financial Statements *(continued)*

Year ended 31 December 4

19. Funds held on behalf of Fenwick Parish Church by the general trustees

In addition to the assets reflected by the foregoing Financial Statements there are sums held on behalf of Fenwick Parish Church by the General Trustees of the Church of Scotland. The movements in this fund is shown below. The balance remaining in the hands of the General Trustees of the Church of Scotland at 31 December 2024 is £13,699 (2023 - £12,722).

	2024	2023
	£	£
Opening Funds	12,722	19,314
Funds Received	6,833	7,796
Interest Added	757	767
Funds Released	(6,613)	(15,155)
	<u>13,699</u>	<u>12,722</u>

Fenwick Parish Church
Management Information
Year ended 31 December 2024

The following pages do not form part of the financial statements.

Fenwick Parish Church

Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
WFO Scheme (Non Gift Aid)	5,184	6,083
WFO Scheme (Gift Aid)	26,939	27,681
Tax Recovered	6,500	7,250
Open Plate	3,817	3,928
Donations	2,833	3,242
Covenantor	2,144	1,841
Contributions of Congregational Organisations	2,304	1,292
Legacy	2,000	4,000
Warm Spaces	1,000	3,000
	<u>52,721</u>	<u>58,317</u>
Charitable activities		
Weddings/Funerals	1,700	530
Income from Church of Scotland monies held by General Trustees	6,613	9,442
	<u>8,313</u>	<u>9,972</u>
Other trading activities		
Use of Premises	4,616	5,037
	<u>4,616</u>	<u>5,037</u>
Total income	<u><u>65,650</u></u>	<u><u>73,326</u></u>

Fenwick Parish Church

Detailed Statement of Financial Activities *(continued)*

Year ended 31 December 2024

	2024 £	2023 £
Expenditure		
Costs of raising donations and legacies		
Giving Envelopes	<u>87</u>	<u>81</u>
Expenditure on charitable activities		
Wages and salaries	1,820	1,493
Legal and professional fees	780	780
Ministries & Mission	22,050	22,172
Presbytery Dues	859	859
Minister's Expenses	599	889
Pulpit Supply	-	100
Locum	13,968	11,732
Fabric Repairs and Maintenance	5,715	6,221
Insurance	3,012	2,719
Heat and Light	8,433	4,740
Cleaning	4,898	5,480
Postage and Stationery	636	1,234
Telephone	1,027	1,006
Sound and Vision	1,350	10,527
Organist Costs	1,805	2,220
Covenantor	1,273	1,569
Other Expenses	208	74
Church Organisations	1,541	1,264
Restricted Funds expenses	1,408	415
Endowment Fund expenses	1,000	-
	<u>72,382</u>	<u>75,494</u>
Total expenditure	<u>72,469</u>	<u>75,494</u>
Net (expenditure)/income	<u>(6,819)</u>	<u>(2,249)</u>

Fenwick Parish Church

Notes to the Detailed Statement of Financial Activities

Year ended 31 December 2024

	2024 £	2023 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Giving Envelopes		
Giving Envelopes	81	81
	<u>81</u>	<u>81</u>
Costs of raising donations and legacies	<u>81</u>	<u>81</u>
Expenditure on charitable activities		
Charitable Activities		
<i>Activities undertaken directly</i>		
Organist Costs	1,493	1,493
Ministries & Mission	22,172	22,172
Presbytery Dues	859	859
Minister's Expenses	889	889
Pulpit Supply	100	100
Locum	11,732	11,732
Fabric Repairs and Maintenance	6,221	6,221
Insurance	2,719	2,719
Heat and Light	4,740	4,740
Cleaning	5,480	5,480
Postage and Stationery	1,234	1,234
Telephone	1,006	1,006
Sound and Vision	10,527	10,527
Organist Costs	2,220	2,220
Covenantor	1,569	1,569
Other Expenses	74	74
Church Organisations	1,264	1,264
Restricted Funds expenses	415	415
	<u>74,714</u>	<u>74,714</u>
Governance costs		
Independent examiner	780	780
	<u>780</u>	<u>780</u>
Expenditure on charitable activities	<u>75,494</u>	<u>75,494</u>