

The Church of Scotland
Kirkmahoe Parish Church

RECEIPTS AND PAYMENTS ACCOUNT
FOR
YEAR ENDED 31ST DECEMBER 2024

Congregation No: 080466

Charity No: SC 010508

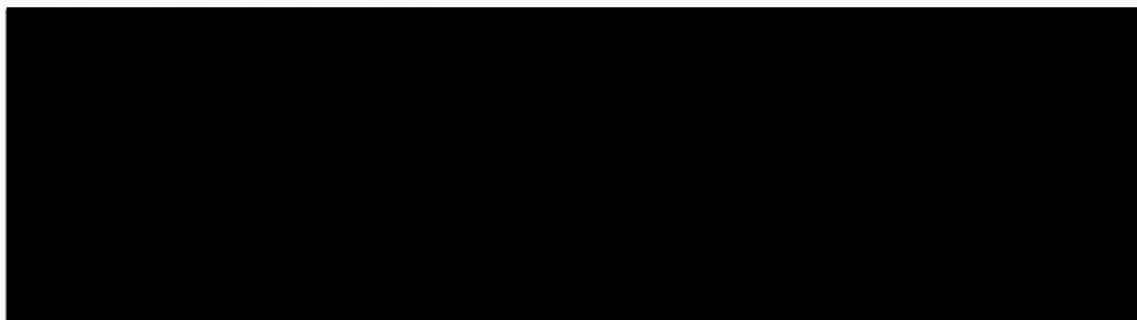
Reference and Administrative Information

2024

Charity Name: Kirkmahoe Parish Church
Charity Registration Number: SC 010508
Congregation Reference No: No. 080466
Contact Address: 5 Loreburn Terrace, Heathhall, Dumfries, DG1 1TY

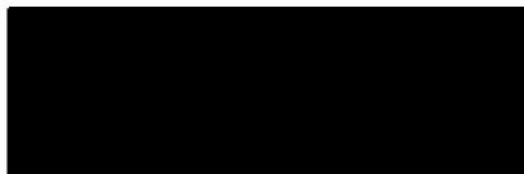
Trustees

Members of the Kirk Session:



Principal Office-Bearers:

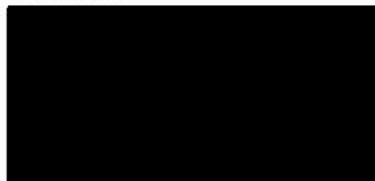
Minister:
Session Clerk:
Church Treasurer:



Other Office-Bearers

Sunday School Superintendent:
Child Protection Co-ordinator:
Organist:
Fabric Convener:
Parish Church Caretaker:

Vacant



Independent Examiner



Bankers

Bank of Scotland, 91 High Street, Dumfries,
DG1 2BN

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. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery

Organisational Structure

The Kirk Session, which meets six times a year, is responsible for spiritual affairs within the church. It also has responsibility for financial and property matters.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in policy. 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.

Kirkmahoe Parish Church normally has a service in the main church in the village of Kirkton every Sunday

Card communions take place on the first Sunday of May and November;

The minister also gives a communion in the home of those who are housebound.

There is no longer a Sunday School.

Achievements and Performance:

The church now relies on volunteers when there is an event to raise much needed funds.

It must be noted with gratitude that members of the congregation have been very generous in their support of the work of the Church allowing us to cover most of the expenditure required to sustain the fabric and community of Kirkmahoe Parish Church. Our Locum Minister has been faithful in keeping contact with the members of the congregation as have the elders.

Weekly services are held and the life of the church community is quietly supportive of members.

The minister and elders have encouraged participation in the service with a team of people who read scripture and lead prayers of intercession. [REDACTED] usually leads the services when the minister is on holiday.

Trustees' Annual Report (continued)

Reserves Policy

At the year end the Church held unrestricted cash of £27,475.31 of which £18569.51 has been designated: for the Fabric Funds, £16005.00; for the Project a/c, £1,908.47; Organ fund £656.04. The remaining balance I £8,905.80.

Reserves are healthy due to the continued rental income from the Manse.

The Church also holds £54.00 of restricted funds which have been provided for the purposes specified.

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 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 safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Financial Review:

The principal source of income comes from weekly offerings and particularly from Gift Aid donations, but this has fallen due to the decline in the number of donors.

As Kirkmahoe is a small rural charge, cash flow and the ability to keep the church financially viable are always matters of concern, as are the ever increasing Insurance bills. Members are therefore encouraged to review their giving to the church wherever possible.

No. of Deaths in the church family in 2024:	3
No. of Baptisms in 2024:	0
No. of Marriages in 2024:	0
No's on the Roll at year end:	132
No. on supplementary roll:	49
Approved by the Trustees and signed on their behalf.	

Session Clerk

Date:

14th APRIL 2025.

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

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on Pages 7 to 12

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 (as amended) ("The Regulations")

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 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.

At the conclusion 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 of the accounts to be reached.

Signed: _____

Name: _____

Address: _____

Date: _____

13/9/2025

Kirkmahoe Parish Church
Receipts and Payments Account
Year ended 31st December
2024

	UR Funds	R Funds	E Funds	Total	2023
Receipts					
<u>Donations</u>	27,470			27,470	30,383
<u>Legacies</u>	0			0	0
Activities for Generating Funds -	0			0	0
<u>Manse Rent</u>	9,000			9,000	9,000
<u>Bank & Deposit Interest</u>				0	0
<u>Investment Income</u>	604			604	533
<u>Endowment Income at 121</u>	1059			1,059	1,072
<u>Glebe Rent at 121</u>	630			630	761
<u>Totals</u>	38,763			38,763	41,749
 <u>Sale of Assets</u>				0	0
<u>Grants</u>				0	0
Receipts from General Trustees	3,569			3,569	0
<u>Other Receipts</u>				0	0
 <u>Total</u>	3,569	0	0	3,569	0
Total Receipts	<u>42,332</u>	<u>0</u>	<u>0</u>	<u>42,332</u>	<u>41,749</u>
 Payments					
<u>Costs of Generating Funds -</u>	<u>87</u>			<u>87</u>	<u>0</u>
<u>Manse Rent</u>	0			0	0
<u>Charitable Activities</u>	40,020			40,020	31,576
<u>Governance Costs</u>	0	0		0	0
				0	0
 <u>Total Payments</u>	<u>40,106</u>	<u>0</u>	<u>0</u>	<u>40,106</u>	<u>31,576</u>
 Excess of Receipts over					
Payments for the Year					
<u>Before Transfers</u>	<u>2,226</u>	<u>0</u>	<u>0</u>	<u>2,226</u>	<u>10,173</u>
<u>Transfers</u>	0	0	0	0	0
Excess of Receipts over				0	0
Payments for the Year	2,226	0	0	2,226	10,173

	Unrestricted	Restricted	Endowment	
	Funds	Funds	Funds	Total
Bank & Deposit Balances				
Brought Forward	25,248	54	0	25,302
Movements in Year	2,226	0	0	2,226
Carried Forward	27,474	54	0	27,528
Investments @Mkt Value				
(Cost: £7989.67)	16,625		0	16,625
Assets				
Unbanked Credits	0			0
Total	0			
Liabilities				
Uncashed Cheques	0			0
Shortfall in M&M	-543			-543
Total	-543			-543

The Accounts were approved by the Kirk Session on 30/03/2025

For and on behalf of the Kirk Session:

Session Clerk

Accounting Year 2024	Unrestricted	Restricted	Endowment	Total	2023
Analysis of Donations	Funds	Funds	Funds		
WFO non Gift Aid	7,103			7,103	7,437
WFO Gift Aid	7,654			7,654	7,745
Tax Recovered	4,379			4,379	0
Other Donations	5,762			5,762	12,576
Open Plate	2,572			2,572	2,625
Total	27,470			27,470	30,383
Analysis of Payments					
Cost of Generating Funds -					
Manse rent to 121	0			0	0
Investment Managers' Fees				0	0
Offering Envelopes	87			87	0
Total	87			87	0
Charitable Activities					
Ministries & Mission allocation	14,758			14,758	13,059
Locum Salary	9,962			9,962	5,649
Presbytery Dues	555			555	555
Additional Expenses	0			0	0
Locum Expenses	458			458	664
Pulpit Supply	0			0	0
Staffing Costs	960			960	960
Fabric repairs and Maintenance	3,773			3,773	1,846
Council TAX	0			0	0
Heat & light	4,636			4,636	1,131
Insurance	4,185			4,185	3,992
Hall hire	0			0	0
Church Office	0			0	0
Organ & Music				0	0
Other Expenses	733			733	3,719
				0	0
Total without Envelopes	40,020			40,020	31,576
Total with Envelopes	40,107			40,107	31,576

5. Minister's stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's 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 2023 the Minimum Stipend was £28,700

Maximum Stipend (in 5th and subsequent years of service) £35,269

6. Collections for Third Parties

	2024	2023
	£	£
Sponsor of Mariam Diouf	240	240
		0
	<u>240</u>	<u>240</u>

7. Accounting Policies

- The Accounts have been prepared on a cash basis
- Heritable properties consisting of the Parish church and the Manse are not recorded in the Accounts. The title deeds for these properties are held by the Church of Scotland General Trustees.
- Most fabric expenses are charged through the General Fund, they also may be met from the small Fabric Fund.

Purpose of Designated Funds

Fabric Funds: The Trustees have set aside a fund for the maintenance of the Church and the Manse

Project Fund This is set up to be used for any activities in the church

Purpose of Restricted Funds

Trust Fund The purpose of this fund has not been fully ascertained by the Trustees and mainly at this time is used for an income from dividends.

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Appendix 1

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

CONSOLIDATED FABRIC FUND - REVENUE ACCOUNT

	2024	2023
<u>Credit Balance as at 31st December 2024</u>	<u>£13947</u>	£14667