

**The Church of Scotland**

**Millisle Kirk**

**Congregation No :070433  
Scottish Charity No : 010621**

*ref no SC010621 2024 1*

Trustees Annual Report.

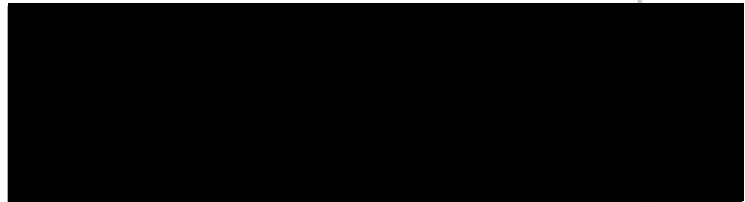
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Year Ended 31<sup>st</sup>. December 2024

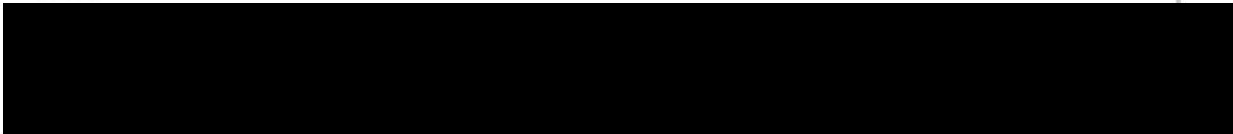
The trustees present the annual report and accounts for [REDACTED] (Church of Scotland )  
for the year ended 31<sup>st</sup> December 2024

Reference and Administrative Information

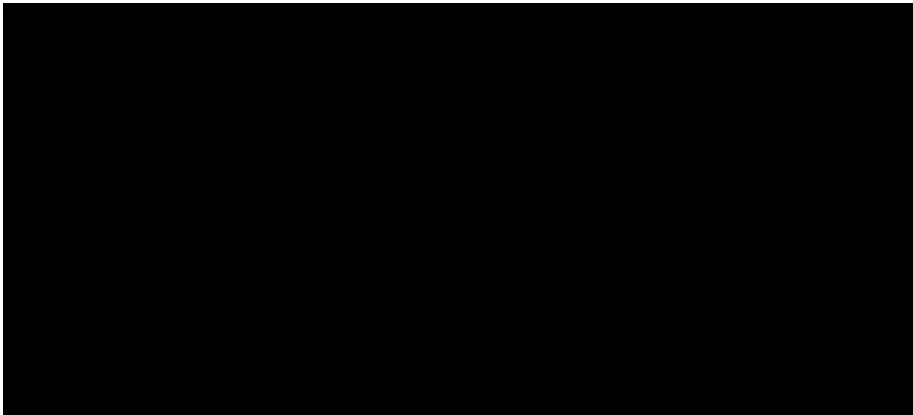
Charity Name:  
Charity Registration Number  
Congregation Reference No.  
Contact Address



Trustees



Principal Office- Bearers



**Banker**

Name: Virgin Money  
43 Alloway Street, Ayr, KA71SP

**Structure, Governance and Management Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution

### **Recruitment and Appointment of Trustees.**

All 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 is moderated by the Interim Moderator, meets at need and is responsible for spiritual affairs within the church

### **Objectives.**

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 in Scotland through a territorial ministry.

It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

At a local level, Millisle Kirk which is now a Union with Kirkinner, seeks to work together with its linked parish of Mochrum to serve the people of Sorbie, Garlieston, Kirkinner, Mochrum and the surrounding district.

### **Achievements and Performance.**

This has been a year of change for us all, becoming a Union with Kirkinner and linking with Mochrum.

Under the guidance of [REDACTED] our Interim Moderator, everything is falling into place and we were lucky enough to secure the services of the Rev Steve Fulcher as our locum, who is proving very popular and is working very hard in our various parishes.

Unfortunately we have not had any fundraising this past year. With all the changes, including sale of our hall, it has just not been possible to organise anything. We hope to rectify that this spring and are already planning.

Donations were made to Riverside Day Centre & [REDACTED]

### Financial Review

The Church receives its main income from weekly offerings and Gift Aid , slightly up from 2023  
Gift Tax rebate claim was £1999.15 Fabric repairs were £5136.21

There were no fundraising events this year as hall closed . The only extra income was from teas on  
a Sunday after service £243.39

Income from Funerals & Weddings was £700

As there is no manse ,there are no bills for oil etc.

Pulpit Supply was £2902.91 plus travelling expenses

### Reserves Policy

It is the Trustees' policy to hold reserves of six months expenditure including designated funds.  
At this year end the Church held unrestricted cash funds of £33,632.71

Approximately £5566.01 is held by Church of Scotland General Trustees in Fabric revenue account  
The Trustees are aware of the need to continually have reserves for repairing and maintaining the  
Church

The Market Value of Consolidated Fabric Fund is £55644.48

### Statement of Trustees' Responsibilities

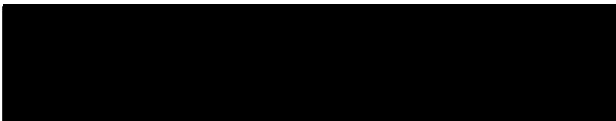
The members of the Kirk Session must ensure financial statements which give sufficient detail  
to enable an appreciation of the transactions of the Church during the financial year.

The members of the Kirk Session are responsible for making sure proper accounting records are kept ,  
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 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



Date

17/2/25.

# Millisle Kirk

## Receipts and Payments Account

Year ended 31st December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Sorbie Parish Church Total 2023
<b>Receipts</b>	<b>Note</b>					
Donations	3	£13,079.65	£0.00	£0.00	£13,079.65	£11,670.33
Activities for Generating Funds		£243.39	£0.00	£0.00	£243.39	£203.10
Bank Interest		£972.76	£0.00	£0.00	£976.76	£0.00
Deposit Interest C of S		£60.84	£0.00	£0.00	£60.84	£0.00
Funds drawn from Church of Scotland		£5,520.56	£0.00	£0.00	£5,520.56	£44.67
		£19,877.20	£0.00	£0.00	£19,877.20	£11,918.10
Rental of Premises		£700.00	£0.00	£0.00	£700.00	£560.00
Sale of items from Hall		£0.00	£0.00	£0.00	£0.00	£210.00
Electricity Refund		£154.69	£0.00	£0.00	£154.69	£150.00
Share from sale of bike		£0.00	£0.00	£0.00	£0.00	£367.00
Earl Haig Collection		£121.30	£0.00	£0.00	£121.30	£0.00
Pres M & M Refund		£0.00	£0.00	£0.00	£0.00	£140.00
Sorbie Church		£2,000.00	£0.00	£0.00	£2,000.00	£0.00
Kirkinner Church		£15,778.01	£0.00	£0.00	£15,778.01	£0.00
<b>Total Receipts</b>		£38,631.20	£0.00	£0.00	£38,631.20	£13,345.10
<b>Payments</b>	4					
Costs of generating funds		£120.54	£0.00	£0.00	£120.54	£0.00
Charitable Activities		£19,593.78	£0.00	£0.00	£19,593.78	£10,228.52
Governance Costs		£0.00	£0.00	£0.00	£0.00	£0.00
<b>Total payments</b>		£19,714.32	£0.00	£0.00	£19,714.32	£10,228.52
Excess of Receipts over Payments for the year before transfers		£18,916.88	£0.00	£0.00	£18,916.88	£3,116.58
Transfers		£0.00	£0.00	£0.00	£0.00	£0.00
Excess of Receipts over Payments for the year		£18,916.88	£0.00	£0.00	£18,916.88	£3,116.58

**Millisle Kirk**

**Statement of Balances**

**At 31 December 2024**

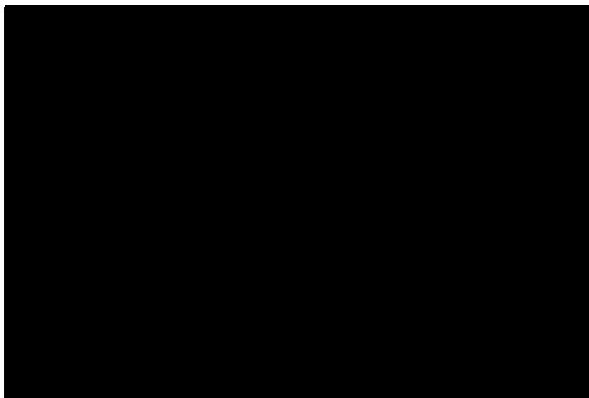
	Unrestricted Funds	Restricted Funds	Total 2024	Sorbie Parish Church Total 2023
<b>Note</b>				
<b>Bank &amp; Deposit Balances</b>				
Bank & deposit Balances brought forward	£14,715.83	£0.00	£14,715.83	£11,599.25
<b>Movement in Year</b>				
Excess of Receipts over Payments for the year	£18,916.88	£0.00	£18,916.88	£3,116.58
Bank & deposit balances carried forward	£33,632.71	£0.00	£33,632.71	£14,715.83
<b>Investments at market value</b>				
Church of Scotland Funds	£55,644.48			

**Assets**

**Liabilities**

These accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board



Session Clerk

17/2/25

Treasurer

Millisle Kirk

Notes to the Accounts

**1. Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursement of expenses incurred totalling £300.00

No trustee received any remuneration during the year

**2. Movement of Funds**

	At 1 January 2024	Receipts	Payments	Transfers	At 31 December 2024
<b>Unrestricted Funds</b>					
General Fund	£14,715.83	£38,631.20	£19,714.32	£0.00	£33,632.71
<b>Total funds</b>	<u>£14,715.83</u>	<u>£38,631.20</u>	<u>£19,714.32</u>	<u>£0.00</u>	<u>£33,632.71</u>

Sorbie  
Parish  
Church  
Total 2023

Unrestricted Funds 2024    Restricted Funds 2024    Endowment Funds 2024    Total 2024

**3. Analysis of Donations**

WFO Scheme	£189.50	£0.00	£0.00	£189.50	£189.00
Gift Aid Donations	£6,731.20	£0.00	£0.00	£6,731.20	£5,139.00
Tax Recovered on Gift Aid Donations	£1,999.15	£0.00	£0.00	£1,999.15	£2,250.28
Ordinary Offerings	£3,081.80	£0.00	£0.00	£3,081.80	£2,873.05
Other Offerings, Donations etc	£1,078.00	£0.00	£0.00	£1,078.00	£1,219.00
	<u>£13,079.65</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£13,079.65</u>	<u>£11,670.33</u>

**4. Analysis of Payments**

**Costs of Generating Funds**

Offering Envelopes	£120.54	£0.00	£0.00	£120.54	£0.00
	<u>£120.54</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£120.54</u>	<u>£0.00</u>

**Charitable Activities**

Giving to Grow	£2,126.00	£0.00	£0.00	£2,126.00	£43.00
Presbytery Dues	£342.00	£0.00	£0.00	£342.00	£220.00
Other Staffing Costs	£1,030.00	£0.00	£0.00	£1,030.00	£1,020.00
Pulpit Supply/Travel	£2,902.91	£0.00	£0.00	£2,902.91	£320.00
Fabric Repairs & Maintenance	£5,136.21	£0.00	£0.00	£5,136.21	£1,469.40
Council Tax/Water	-£200.01	£0.00	£0.00	-£200.01	£0.00
Heat & Light	£2,240.43	£0.00	£0.00	£2,240.43	£2,259.22
Insurance	£4,787.44	£0.00	£0.00	£4,787.44	£2,560.50
Organ Expenses	£320.00	£0.00	£0.00	£320.00	£0.00
Poppy Scotland	£125.00	£0.00	£0.00	£125.00	£0.00
Hall Sale Expenses	£451.20	£0.00	£0.00	£451.20	£0.00
Poppy Wreaths	£112.60	£0.00	£0.00	£112.60	£68.40
Transfer Millisle Kirk		£0.00	£0.00	£0.00	£2,000.00
Other Expenses	£220.00	£0.00	£0.00	£220.00	£268.00
	<u>£19,593.78</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£19,593.78</u>	<u>£10,228.52</u>



## 5.Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's 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 minimum stipend was £31642 and the maximum stipend (in the fifth and subsequent years) £38884

## 6.Collections for Third Parties

	2024	2023
Riverside Centre	£255.00	£250.00
Earl Haig	£125.00	£0.00

## APPENDIX

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

DEPOSIT FUND	2024	2023
Organ Fund	£880.00	£1,200.00
McEachran Trust for Church Grounds	£680.65	£594.77
Growth Fund - McEachran Trust at Market Value	£2,558.38	£2,337.83
Ministerial Fund	£613.68	£0.00
 <b>CONSOLIDATED FABRIC FUND REVENUE ACCOUNT</b>		
Credit Balance		£5,566.01
 <b>CONSOLIDATED FABRIC FUND CAPITAL ACCOUNT</b>		
At Market Value		£55,644.48
Temporary Account		£313,535.25

**Millisle Kirk**

**SC 010621**

**Report of the Independent Examiner**

**Respective responsibilities of the trustees and examiner**

The charity trustees consider that an independent examination is needed under section 44 ( 1 ) ( c ) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts under section 44 ( 1 ) ( c ) of the act and state whether particular matters have come to my attention.

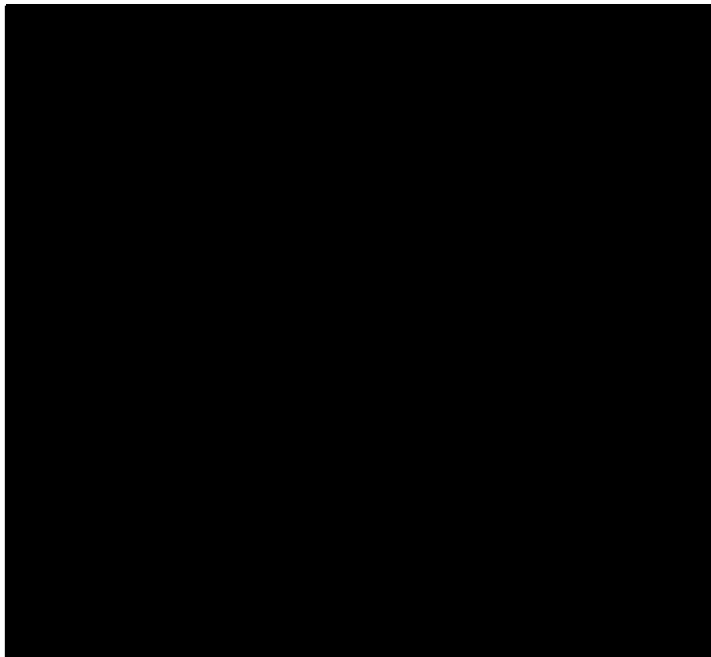
**Basis of independent examiner's statement**

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 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 accounts.

**Independent examiner's statement**

In the course of my examination of the statement of account 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:
  - . accounting records have not been kept in accordance with Section 44 ( 1 ) ( a ) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006.
  - . the accounts do not accord with those records.
  - . the statement of account does not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulayions 2006.
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Budget 2025

Expenditure

Giving to Grow	£1,800.00
Insurance	£2,000.00
Council Tax	£0.00
Heat & Light	£2,200.00
Locum	£7,500.00
Travel	£3,000.00
Organ Service	£320.00
Presbytery Dues	£350.00
Staffing Costs	£1,000.00
Fabric Repairs	£3,000.00
Upkeep of Grounds	£200.00
Other Costs	£200.00
	£21,570.00

Income

WFO Scheme	£200.00
Gift Aid Donations	£6,000.00
Tax Rebate	£2,500.00
Ordinary Offerings	£3,000.00
Donations	£200.00
Rental of Premises	£500.00
Fundraising	£200.00
	£12,600.00