

The Church of Scotland
St Nicholas Parish Church
Year Ended 31 December 2024

Congregation No: 100589

Charity No: SC011750

St Nicholas Parish Church
Contents
Year ended 31 December 2024

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St Nicholas Parish Church
Trustees' Report
Year ended 31 December 2024

The trustees present their annual report and 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 Scotland and beyond.

Since 1st September 2019 St. Nicholas has been a vacant charge, with the business affairs being overseen by an Interim Moderator, [REDACTED] and pastoral matters and worship services being dealt with by a Locum Minister, [REDACTED]. On the few Sundays when he was on holiday, pulpit supply continued to be given by [REDACTED] both of whom, coincidentally, are members of the Congregation. Throughout the year [REDACTED] has continued to be assiduous in maintaining contact with those members of the Congregation who were unable to attend worship, by visiting and by letter and telephone calls - contact which has been greatly appreciated. During the year 38 funerals and 3 baptisms were conducted, two of which were adult, in addition to which [REDACTED] took 8 weddings. Normal services have continued on Sunday mornings with a return to the pre-pandemic routine of the uplifting of the Offering again being an integral part of the service. There continued to be three diets of Holy Communion throughout the year and a Harvest Thanksgiving service in September. On Sunday 1st December the annual memorial service was held by the Baby Loss Society, followed on the late afternoon of 8th December by a service of Christmas Choral Praise when we were joined by members of our neighbouring Church, some of whom augmented our Choir for the occasion. On Christmas Eve there was an early evening service followed by morning worship on Christmas day. The "Kirk Cafe" has continued to be open on most Sundays after Morning Worship, providing an opportunity for worshippers to enjoy a time of fellowship and discussion after Church. The Saturday morning Prayer Group has continued online. The fortnightly "Up Close and Personal" Bible study group continued until December apart from holiday breaks.

Throughout the year morning services continued to be recorded to be put on the Church website by lunchtime each Sunday. These are viewed on average by between 120 and 150 every week, with the Remembrance Day service attracting over 150 views. DVD's and CD's continued to be made available for those who do not have computer equipment and these are delivered to their homes. Our neighbouring Church has continued to invite our members to join them in an online midweek service held fortnightly.

The impact of the pandemic continues to be seen. Once again a sizeable number of our older members have passed away, thus affecting the givings to the Church. Attendances remain encouraging despite there still being a wariness amongst some of the elderly to come out into company and the number of young people attending Sunday School has also fallen. The Sunday School remains viable, and in December children visited a local Nursing Home to entertain the residents by singing Carols. Currently there is no Youth Group and the Youth Worker who resigned in 2020 has not been replaced. On the last Sunday evening of each month the 'Back o' Five Club' for all ages, including adults, has continued.

With St. Nicholas in Deferred Union with our near neighbours Kingcase Parish Church a joint Nominations Committee was formed in January 2025 and tasked with finding a new Minister, initially for the pulpit of St. Nicholas and ultimately for the joint charge of Preswick:Kingcase St. Nicholas. In October 2024 the two Church Guilds came together as one, meeting each week alternately in Kingcase on a Wednesday and St. Nicholas on a Thursday. Membership is St. Nicholas is 30 and Kingcase 31. The Guilds will not join financially until the deferred union takes place and until then each will send Capitation Fees and financial returns separately operating under separate charity numbers. In other aspects the Guilds are operating jointly with a healthy membership and very good weekly attendances. The joint Leadership Team is delighted with the way the first session has progressed.

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2024

Objectives and Activities (cont.)

Throughout the year, the community groups such as Rainbow Guides, Brownies, Guides , Beavers, Scouts and Cubs continued to meet in the halls as did a local Nursery Group once a fortnight. On one morning each week the Church welcomes a parents and toddlers group. Adult groups also meet with Yoga, Tae Kwon Do and Active 8 groups using the halls on a weekly basis. Towards the end of the year Kingcase School Primary 3 children visited the Church on a 'fact finding' mission. In the spring the Church hosted four Monday morning organ recitals held under the auspices of Ayr Arts Guild.

Achievements and Performance

As in past years the Church supported Blythwood Care's Christmas Shoe Box Appeal, donations continued to be given privately to Christian Aid and Food Banks. The Ukrainian family who came to occupy the Manse in July 2022 have remained and until the autumn both boys attended local schools but they and their parents have now relocated to Spain. The remaining older members of the family maintain an interest in our Church, attending on most Sunday mornings.

The partnership between our Church and Phiri Congregation in Malawi continues to operate well with very regular communications. Throughout the past year £5,050 was sent out to Malawi , £3,000 towards the build of a new Health Clinic at Sanje, £500 towards their new church building roof, £1,400 for the purchase of food and other essential items and £150 for the ongoing work of their Woman's Guild. We also paid for the transportation to Malawi of 78 boxes of donated items, including a laptop which cost £100, £1,365 to the Bananabox Trust, Dundee and £40 fuel costs for the trip from Prestwick to Dundee. Total income during the year amounted to £4,193, being £150 from our own Guild and the remainder from Coffee after Church funds, our monthly book stall, individual donations and gift aid.

Our Mission Committee has continued to reach out to our Congregation, delivering Easter, Harvest and Christmas cards to all members. The Committee was also involved in Prestwick's 'Lighting Up' day in November when their guests were the Ayrshire Fiddle Orchestra. During the year three Activity Days were organised for primary school age children and in December we played host to Kingcase School as a venue for a morning Christmas Activity event for Primary 6 pupils.. The Sunday School organised a "Souper Sunday" towards the end of the year and in December a large group of Prestwick Academy pupils entertained the audience at the Rotary Christmas Concert.

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2024

Financial Review

Income from Offerings in the year increased slightly to £91,163 (2023: £90,364), and Gift Aid income increased to £20,795 (2023: £18,071). Gift Aid receivable at the year end was £17,345 (2023: £20,956) as detailed in the Statement of Balances on page 9. Income from Charitable Activities rose in the year to £1,684 (2023: £789). Rents received increased slightly during the year to £6,045 (2023: £5,855), Investment Income increased to £4,591 (2023: £3,664).

General expenditure increased during the year to £138,989 (2023: £119,287). The main changes being a decrease in Giving to Grow allocation of £300, an increase in Locum Costs of £9,050 due to timing of payments, an increase in Other Building Costs of £2,014, mainly heating costs, and an increase in Fabric Repairs and Maintenance of £1,891. Other expenses increased by £6,398, which includes an additional £3,420 sent to Malawi and £1,000 to Blythswood and £1,500 in Sunday School donations to children's charities. In addition Other Payments of £19,894 related to the purchase of an Evacuation Chair for £748, replacement of garden edging at a cost of £2,100 and works on the New Hall roof costing £17,046.

Investment Policy and Performance

Funds with a market value of £27,827 (2023: £27,575) are held in the Church of Scotland Income Fund. All investment decisions require the approval of the Kirk Session. Movements in investments are detailed in note 8.

Risk Management

The Trustees have assessed the major risks to which the Church is exposed, in particular those related to the operations and finances of the Church, and are satisfied that systems are in place to mitigate any exposure to major risks.

Reserves Policy

It has been the Trustees' policy to build up and maintain adequate reserves, principally to meet capital costs incurred on our extensive property assets, e.g. Church, Tower, Manse and Halls. The Fabric Fund which is used for such purposes is topped up each year by any cash surplus earned on the General Account (i.e. the day to day running of the Church) or by transfer from the Legacy Account if necessary.

The Legacy Account is considered more a long term reserve and is utilised for major maintenance or large scale improvements . This account is dependent on receipt of legacies and although historically we have been blessed with a steady flow, there is no guarantee that this will continue in future. There is currently a balance in this fund of £64,741, £6,000 having been received by way of legacies during the year. (2023: £58,741).

A further reserve, although not under our direct control is the 'EE' monies held on our behalf by the General Trustees in Edinburgh. The balance at the year end stands at £51,676 (2023: £49,204).

Reserves of approximately six months' expenditure are held as unrestricted funds. At the year end the Church held unrestricted funds of £57,831 (2023: £68,793) .

Other reserves are the Howie Garden Fund restricted to Church grounds expenditure and the Kirk Session Poor Fund which is a long standing account. This Fund is detailed as a Restricted Fund and is , as detailed in Note 10, " income to be paid out each year to members of St. Nicholas Church over 70 years of age and in needful circumstances".

The Church held £8,356 (2023: £10,718) of restricted funds provided for the purposes detailed in Note 10.

Structure, Governance and Management

The congregation is a registered charity (SC011750) and during 2024 was administered in accordance with the terms of the Unitary Constitution and subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

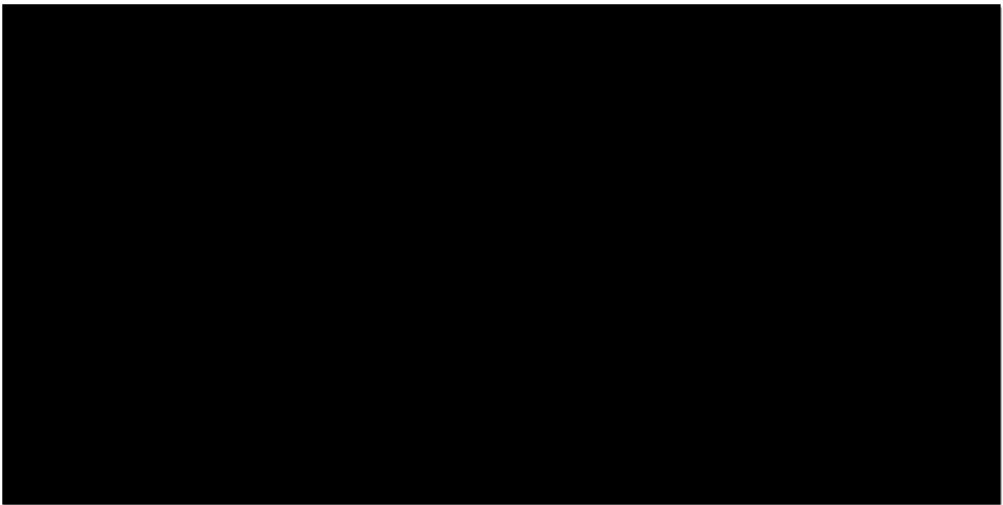
Recruitment and Appointment of Trustees

The Interim Moderator appointed by Presbytery and all Members of the Kirk Session were the charity trustees throughout 2024. The Church being governed under the Unitary Constitution of the Church of Scotland, whereby all business is the full responsibility of the Kirk Session, working through a Committee Structure.

St Nicholas Parish Church
Reference and Administrative Information
Year ended 31 December 2024

Trustees

The following members of the Kirk Session served as Trustees



Principal Office-bearers

Minister:
Interim Moderator
Session Clerk
Church Treasurer:

Currently Vacant



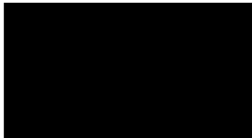
Principal Office

The Church Office
St Nicholas Parish Church
209 Main Street
Prestwick
KA9 1LH

Charity Registration Number:
Congregation Reference No:

SC011750
100589

Independent Examiner



Bankers

Virgin Money
43 Alloway Street
Ayr
KA7 1SP

St Nicholas Parish Church
Trustees' Report (cont.)
Year ended 31 December 2024

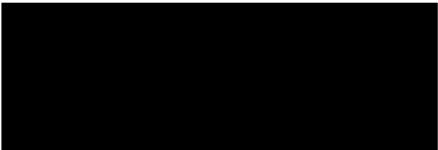
Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the charity during the financial year.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and 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 other irregularities.

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

Approved by the Trustees and signed on their behalf,



Date13th February 2025.....

St Nicholas Parish Church

Independent Examiner's Report to the Trustees of St Nicholas Parish Church

Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 13.

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 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) (a) to (c) 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

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Independent examiner's statement

In the course 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 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 understanding of the accounts to be reached.

Date 18/2/2025

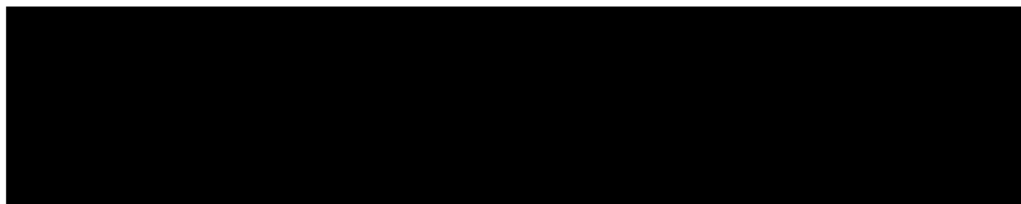
St Nicholas Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
	Note	Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	
Receipts	Note					
Donations and legacies	1	129,620	4,193	0	133,813	129,985
Charitable activities	2	1,684	0	0	1,684	789
Other trading activities	3	6,045	0	0	6,045	5,855
Investments	4	3,082	1,509	0	4,591	3,664
Other	5	0	0	0	0	9,953
Total receipts		<u>140,431</u>	<u>5,702</u>	<u>0</u>	<u>146,133</u>	<u>150,246</u>
Payments	6					
Raising funds		574	0	0	574	563
Charitable activities		130,925	8,064	0	138,989	119,287
Other		19,894	0	0	19,894	45,018
Total payments		<u>151,393</u>	<u>8,064</u>	<u>0</u>	<u>159,457</u>	<u>164,868</u>
Excess of Payments over Receipts for the year before transfers		<u>-10,962</u>	<u>-2,362</u>	<u>0</u>	<u>-13,324</u>	<u>-14,622</u>
Transfers between Funds		0	0	0	0	0
Excess of Payments over Receipts for the year		<u>-10,962</u>	<u>-2,362</u>	<u>0</u>	<u>-13,324</u>	<u>-14,622</u>

St Nicholas Parish Church
Statement of Balances
Year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank & deposit balances brought forward		68,793	10,718	2,044	81,555	96,177
Movement in year:						
Excess of Receipts over Payments for the year		-10,962	-2,362	0	-13,324	-14622
Bank & deposit balances carried forward		<u>57,831</u>	<u>8,356</u>	<u>2,044</u>	<u>68,231</u>	<u>81,555</u>
<u>Investments at market value</u>						
cost £28,993		<u>0</u>	<u>27,827</u>	<u>0</u>	<u>27,827</u>	<u>27,575</u>
<u>Assets</u>						
Gift Aid Receivable		<u>17,166</u>	<u>179</u>	<u>0</u>	<u>17,345</u>	<u>20,956</u>
<u>Liabilities</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the trustees on 13 / 2 / 24.



St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
1 Donations and Legacies					
Offerings	91,163	0	0	91,163	90,364
Tax recovered on Gift Aid	18,904	1,891	0	20,795	18,071
Legacies	6,000	0	0	6,000	0
Value of donated goods	0	0	0	0	0
Other	13,553	2,302	0	15,855	21,550
	<u>129,620</u>	<u>4,193</u>	<u>0</u>	<u>133,813</u>	<u>129,985</u>

Income from donations and legacies was £133,813 (2023 £129,985) of which £129,620 was unrestricted (2023 £120,237) and £4,193 was restricted (2023 £9,748)

2 Income from charitable activities					
Weddings and funerals	1,250	0	0	1,250	0
Coffee mornings etc.	0	0	0	0	0
Concerts	0	0	0	0	0
Other	434	0	0	434	789
	<u>1,684</u>	<u>0</u>	<u>0</u>	<u>1,684</u>	<u>789</u>

Income from charitable activities was £1,684 (2023 £789) of which £1,684 was unrestricted (2023 £789)

3 Income from other trading activities					
Rent received	6,045	0	0	6,045	5,855
	<u>6,045</u>	<u>0</u>	<u>0</u>	<u>6,045</u>	<u>5,855</u>

Income from other trading activities was £6,045 (2023 £5,855)

4 Investment income					
Income from disposal of Investments	0	0	0	0	0
Dividends received	0	1,509	0	1,509	1,258
Deposit interest	3,082	0	0	3,082	2,406
	<u>3,082</u>	<u>1,509</u>	<u>0</u>	<u>4,591</u>	<u>3,664</u>

Total investment income was £4,591 (2023 £3,664) of which £3,082 was unrestricted (2023 £2,406), £1,509 was restricted (2023 £1,258) and £0 related to endowment (2023 £0).

5 Other income					
Receipts from General Trustees	0	0	0	0	0
Boiler Appeal	0	0	0	0	9,953
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,953</u>

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
6 Analysis of Payments					
Raising Funds					
Investment Manager's Fees	0	0	0	0	0
Offering Envelopes	574	0	0	574	563
	<u>574</u>	<u>0</u>	<u>0</u>	<u>574</u>	<u>563</u>
Charitable Activities					
Giving to Grow Allocation	54,034	0	0	54,034	54,333
Presbytery Dues	1,715	0	0	1,715	1,715
Voluntary Additional Stipend	0	0	0	0	0
Minister's Expenses	0	0	0	0	0
Locum Costs	17,239	0	0	17,239	8,189
Pulpit Supply (note 7)	100	0	0	100	0
Other salary costs (note 7)	17,508	0	0	17,508	17,069
Fabric Repairs & Maintenance	4,862	0	0	4,862	2,971
Council Tax	0	0	0	0	0
Other Buildings Costs	21,465	0	0	21,465	19,451
Church Office Expenses	2,341	0	0	2,341	2,271
Organ & Music	411	0	0	411	372
Other expenses	11,250	8,064	0	19,314	12,916
	<u>130,925</u>	<u>8,064</u>	<u>0</u>	<u>138,989</u>	<u>119,287</u>
Other Payments					
Purchase of Evacuation Chair	748	0	0	748	0
Garden Edging Replacement	2,100	0	0	2,100	0
New Hall Roof Repairs	17,046	0	0	17,046	0
Purchase of Investments	0	0	0	0	2,997
Purchase of Boiler	0	0	0	0	42,021
	<u>19,894</u>	<u>0</u>	<u>0</u>	<u>19,894</u>	<u>45,018</u>
Total	<u>151,393</u>	<u>8,064</u>	<u>0</u>	<u>159,457</u>	<u>164,868</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

7 Trustee Remuneration and Related Party Transactions

██████████ a member of the Kirk Session, received £6,748 (net) (2023: £6,431) (net) as organist.
During the year a total of £22,913 was donated to the congregation by trustees

8 Investments (Kirk Session Poor Fund)

	2024 £	2023 £
Market value at 31 December 2024	<u>27,827</u>	<u>27,575</u>
Investments at cost	<u>28,993</u>	<u>28,993</u>
The following investments are held:		
Church of Scotland - Income Fund	<u>27,827</u>	<u>27,575</u>

9 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.

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2024

10 Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Endowment funds					
Howie Garden Fund - revenue	613	0	0	0	613
Howie Garden Fund - capital	1,431	0	0	0	1,431
	<u>2,044</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,044</u>
Restricted funds					
Kirk Session Fund	3,216	1,509	-1,509	0	3,216
Malawi Fund	7,502	4,193	-6,555	0	5,140
	<u>10,718</u>	<u>5,702</u>	<u>-8,064</u>	<u>0</u>	<u>8,356</u>
Unrestricted funds					
Designated Legacy Fund	58,741	6,000	0	0	64,741
Designated Fabric Fund	-1	1,605	0	0	1,604
Designated Flower Fund	240	195	-206	0	229
Designated Outreach Fund	657	912	-1,000	0	569
Ukraine Family Fund	1,190	7,012	-4,914	0	3,288
Sunday School Fund	778	1,873	-2,460	0	191
Youth Fellowship Fund	29	0	0	0	29
Jolly Tots Fund	662	434	-449	0	647
Guild Fund	2,782	1,716	-1,715	0	2,783
Cradle Roll Fund	10	0	0	0	10
General Fund	3,705	120,684	-140,649	0	-16,260
	<u>68,793</u>	<u>140,431</u>	<u>-151,393</u>	<u>0</u>	<u>57,831</u>
Total funds	<u>81,555</u>	<u>146,133</u>	<u>-159,457</u>	<u>0</u>	<u>68,231</u>

Purposes of Endowment Funds

Income from the Howie Garden Fund is to be used to fund Church ground expenditure.

Purposes of Restricted Funds

Kirk Session Fund: Income to be paid out each year to members of St Nicholas Church over 70 years of age and in needful circumstances.

Malawi Fund: The Trustees have set aside funds to be disbursed to charitable purposes in Malawi.

Purposes of Designated Funds

Legacy Fund: This fund is considered more of a long term reserve and is utilised for major maintenance projects.

Fabric Fund: This is to be used for larger fabric expenditure.

Flower Fund: This is a fund to provide flowers for display during services of worship.

Outreach Fund: This is a fund to be used towards the support of other charitable outreach activities.

Ukraine Family Fund: This fund is used to support the Ukrainian Family residing in the Manse.

Sunday School Fund: This fund is for the provision of services for use by the Sunday School.

Youth Fellowship Fund: This fund is for the provision of services for use by the Youth Fellowship.

Jolly Tots Fund: This fund is for the provision of services provided by the Jolly Tots Group.

Guild Fund: This is a fund to assist with the general work of the Guild.

Cradle Roll Fund: This is a fund to be used towards the support of the Cradle Roll.

11 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. Ministers' 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) £38,884.

St Nicholas Parish Church
Notes to the Accounts
Year ended 31 December 2024

12 Collections for Third Parties	2024	2023
	£	£
South Ayrshire Foodbank	1,510	1,278
Poppy Scotland	317	367
Erskine	1,177	0
Ayrshire Cancer Support	1,483	0
Christian Aid	967	471
Tear fund	0	708
Whiteleys Retreat	0	1,219
	<u>5,454</u>	<u>4,043</u>

St Nicholas Parish Church
Appendix

**Funds held on behalf of the congregation by the Church of
Scotland General Trustees**

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>6,327</u>	<u>6,327</u>
Market Value of Balances at 31 December	<u>6,128</u>	<u>6,061</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>45,548</u>	<u>43,143</u>