

The Church of Scotland

1(ilbarchan Parish Church

Annual Report & Financial Statements for Year ended 31 December 2024

Congregation No: 140754

Ch.arity No: SC 012123

Kilbarchan Parish Chul'ch
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. The financial statements have been prepared in accordance with the accounting policies set out on pages 10 and 11 in the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: 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 published on 16 July 2014.

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

The membership of Kilbarchan Parish Church on 31 December 2024 was 323, as sadly twenty-one of our members died during the year and five members chose to move away to another church. We are pleased that there are about 120 people regularly attending Sunday worship with an average attendance of about 95. Mid week fellowship meets on Wednesdays and has around twenty people attending. A monthly meeting of Messy Church attracts about fifty local children plus their parents and Junior Church takes place every Sunday during worship. It was good to once again welcome the children and staff of the primary school into church for their end of session service which was well supported by their families and friends.

In accordance with the Presbytery readjustment plan, and following votes by both Kirk Sessions and Congregations, Kilbarchan Parish Church linked with Howwood Parish Church on 1st September 2024. A service of linkage was held in Howwood Church on Tuesday 1st October 2024. The result of this is the minister is now Minister of the linked charge and has worship and pastoral responsibility for both Kilbarchan and Howwood parishes.

In terms of the Basis of Linkage, the ministry expenses and costs of maintenance of the manse are shared by the two Churches. During 2024, Ministry expenses and maintenance costs for the Manse have been paid by Kilbarchan and the proportion agreed to be paid by Howwood for the period 1st October to 31st December 2024 [£246] is recorded under Other Income on page 12 of the accounts.

Our Jivestream has 117 subscribers [30% more than last year] and attracts between 10 and 12 viewers, but as week progresses, there are regularly up to 100 views. We are also able to provide a livestream link to funeral services held in our church and audio recordings on a stick for members who are not able to access the livestream recording. A Worship Group support the Minister or take the service when the Minister is unavailable, and a Praise Group helps to lead worship at some Sunday services.

Kilbarchan Parish Church
Trustees' Report (cont)
Year ended 31 December 2024

During the year, it was good to have [redacted] [probationer Minister] lead our worship and contribute to the life of our Church by visiting and supporting our members and organisations. After his training period ended at the end of November, we were pleased that Aaron was appointed as our Assistant Minister on a part time basis for six months.

Following the dissolution of Lochwinnoch Parish Church in April 2020, we received during 2024, the funds which were held by Lochwinnoch at the time of dissolution. In total £34,092 has been received in 2024 and these funds are recorded under Other Income on page 12 in the accounts. As part of our continuing outreach to our community, of that amount, £8,204 has been set aside for Outreach and Youth [Restricted funds] with some of these funds being used to purchase table tennis tables and equipment for a "bat and chat" group which is held in the Halls. This is led by our minister and has been successful in attracting a wide range of regular participants.

As congregational members continued to faithfully support the work of the church, income received from freewill offerings as well as donations has held up well, despite the fall in our roll. Our fundraising activities have been well supported by our members and the local community with regular hall lets further boosting our income. It is also gratifying to note that both our own members, as well as the wider community, have continued to make generous financial contributions to our appeals to support local, national and international charities like local hospices and care homes, as well as to Christian Aid and Mary's Meals and the Salvation Army Toy Appeal. The Food Bank has been very grateful for the contributions made every week by our members and village residents.

Risk Management

Risks relating to health and safety, and security in terms of protecting children and vulnerable adults are constantly monitored by our Health and Safety convenor and the Property team. In accordance with advice received in the summer from the Church of Scotland, the security of the Church and halls was reviewed. This has resulted in the installation of a fob system for the Church Hall to decrease the risk of unauthorised persons gaining access to the premises.

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 six months expenditure. This was achieved at the end of 2024 with unrestricted funds of £206,687 and restricted funds of £15,410 mainly for fabric use and to support community youth. Following the sale of the former Kilbarchan West Parish Church and Hall in 2019, there is a further £157,288 held by the Church of Scotland General Trustees to be used by the Parish Church for fabric purposes only.

Structure, Governance and Management

The congregation is a registered charity, number SC012123.

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. The Kirk Session meets on five occasions during the year with the flexibility to call extra meetings should the need arise.

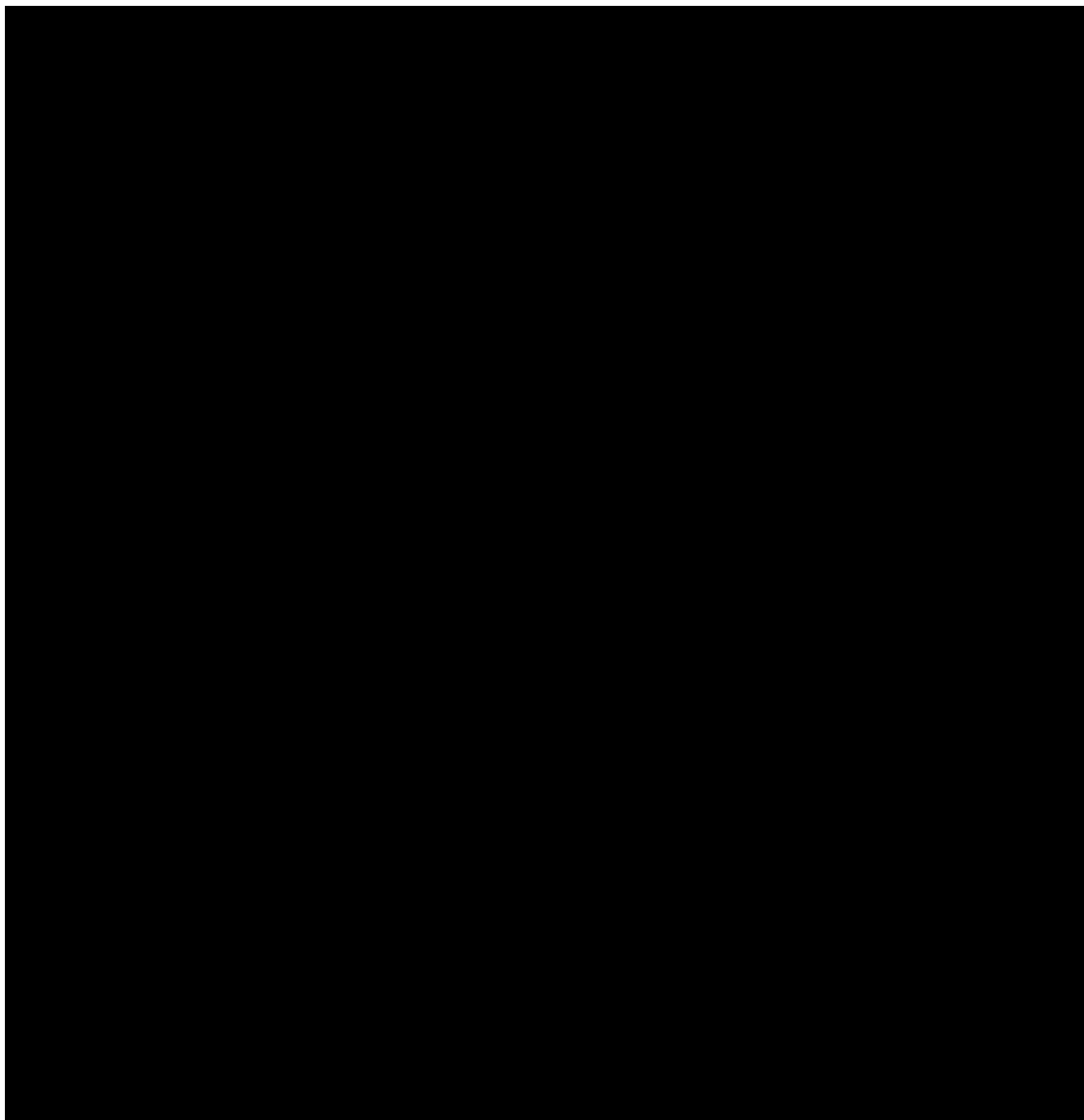
All record books relating to the Kirk Session are inspected annually by representatives of Clyde Presbytery,

KHbarchan Parish Church
Trustees' Report (cont)
Year ended 31 December 2024

Reference and Administrative Information

Trustees

Kirk Session




Principal Office

Kilbarchan Parish Church
Steeple Square
Kilbarchan
Johnstone
PA102JD

Charity No: SC012123

Kilbarchan Parish Church
Trustees' Report (cont)
Year ended 31 December 2024

Independent Examiner


GMH Chartered Accountants
St James Business Park
Pavilion 3, Suite 2
Paisley PA3 3BB

Bankers

Virgin Money
Dunn Square
1 Causeyside Street
Paisley PA1 1UW

Trustees' Responsibilities in Relation to the Financial Statements

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 method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 the maintenance and integrity of the charity *and* 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.


Date 30 March 2025

Kilbarchan Parish Church
Independent Examiner's Report to the Trustees of Kilbarchan Parish Church
Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7-19.

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.

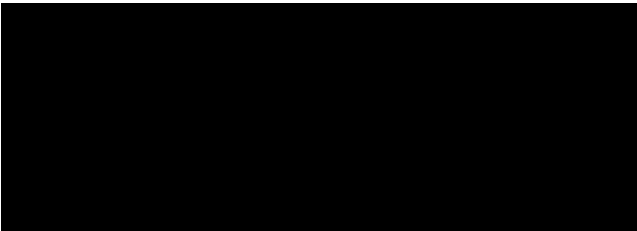
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). All 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 my 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 of 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 understanding of the accounts to be reached.



GMH Chartered Accountants
St James Business Park
Pavilion 3, Suite 2
Paisley
PA33BB

Date .. 1: f: Y. ? : '8 - .. ? :

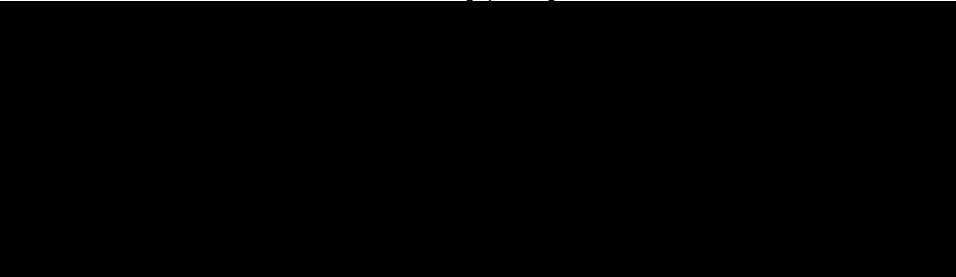
Kilbarchan Parish Church
Statement of Financial Activities
Year ended 31 December 2024

		Unrestricted	Restricted		Unrestricted	Restricted	
		Funds	Funds	Total	Funds	Funds	Total
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
Income and endowments from:	Note						
Donations and legacies	1	118,168	1,000	119,168	97,361	0	97,361
Charitable activities	2	29,449	0	29,449	27,254	0	27,254
Other trading activities	3	5,040	0	5,040	4,165	0	4,165
Investments	4	5,866	563	6,429	3,550	216	3,766
Other	5	30,252	9,774	40,026	3,718	1,272	4,990
Total income		<u>188,775</u>	<u>11,337</u>	<u>200,112</u>	<u>136,048</u>	<u>1,488</u>	<u>137,536</u>
Expenditure on:	6						
Raising funds		17,141	0	17,141	16,230	0	16,230
Charitable activities		104,173	15,878	120,051	87,593	17,199	104,792
Other		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditure		<u>121,314</u>	<u>15,878</u>	<u>137,192</u>	<u>103,823</u>	<u>17,199</u>	<u>121,022</u>
Net income/(expenditure) before gains and losses on investments		<u>67,461</u>	<u>(4,541)</u>	<u>62,920</u>	<u>32,225</u>	<u>(15,711)</u>	<u>16,514</u>
Net gains/(losses) on investments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net income/(expenditure)		<u>67,461</u>	<u>(4,541)</u>	<u>62,920</u>	<u>32,225</u>	<u>(15,711)</u>	<u>16,514</u>
Transfers between Funds		698	(698)	0	166	(166)	0
Net movement in funds		<u>68,159</u>	<u>(5,239)</u>	<u>62,920</u>	<u>32,391</u>	<u>(15,877)</u>	<u>16,514</u>
Reconciliation of funds:							
Total funds brought forward		138,528	20,649	159,177	106,137	36,526	142,663
Total funds carried forward		<u>206,687</u>	<u>15,410</u>	<u>222,097</u>	<u>138,528</u>	<u>20,649</u>	<u>159,177</u>

Kilbarchan Parish Church
Balance Sheet at 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
	Note						
Fixed Assets:							
Tangible assets	9	0	0	0	0	0	0
Investments	10	0	0	0	0	0	0
Total Fixed Assets		0	0	0	0	0	0
Current Assets							
Debtors	11	5,290	0	5,290	3,888	0	3,888
Cash at bank and in hand		209,599	15,410	225,009	136,132	20,649	156,781
Total Current Assets		214,889	15,410	230,299	140,020	20,649	160,669
Liabilities							
Creditors falling due within one year	12	(8,202)	0	(8,202)	(1,492)	0	(1,492)
Not Current Assets		206,687	15,410	222,097	138,528	20,649	159,177
Creditors falling due after more than one year		0	0	0	0	0	0
Net Assets	13	206,687	15,410	222,097	138,528	20,649	159,177
The funds of the charity:							
Endowment funds	15	0	0	0	0	0	0
Restricted income funds		0	15,410	15,410	0	20,649	20,649
Unrestricted income funds		206,687	0	206,687	138,528	0	138,528
Total charity funds		206,687	15,410	222,097	138,528	20,649	159,177

The accounts were approved by the trustees on 11.12.2024 and signed on their behalf by:



Kilbarchan Parish Church
Statement of Cash Flows
Year ended 31 December 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
Net cash generated by operating activities	16	<u>62,920</u>	<u>16,514</u>
Cash flows from investing activities:			
Interest and dividends		0	0
Purchase of fixed assets		0	0
Proceeds from sale of investments		<u>0</u>	<u>0</u>
		0	0
Net cash provided by investing activities			
Cash flows from financing activities:			
Repayment of borrowings		<u>0</u>	<u>0</u>
Net cash provided by financing activities		<u>0</u>	<u>0</u>
Change in cash and cash equivalents in the year			
Cash and cash equivalents brought forward		<u>159,177</u>	142,663
Cash and cash equivalents carried forward		<u>222,097</u>	<u>159,177</u>

Kilbarchan Parish Church

Year ended 31 December 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

Funds are classified as either restricted 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 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.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Kilbarchan Parish Church
Year ended 31 December 2024

Fixed Assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Tangible Fixed Assets and Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year. This section does not apply to this set of Accounts as the Church does not own the title deeds of the Church, Halls, Manse. These are vested with the General Trustees of the Church of Scotland. The Kilbarchan Parish Church has no investments. Surplus Funds are deposited with the Church of Scotland Investors Trust.

Taxation

Kilbarchan 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. In the last three years major works were carried out on Church property and as the Church is the main place of worship and a listed building, VAT was recovered on this work.

IGlbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
1 Donations and Legacies						
Offerings	75,662	0	75,662	74,709	0	74,709
Tax recovered on Gift Aid	17,159	0	17,159	15,138	0	15,138
Legacies	10,000	0	10,000	0	0	0
Value of donated goods	0	0	0	0	0	0
Other	15,347	1,000	16,347	7,514	0	7,514
	<u>118,168</u>	<u>1,000</u>	<u>119,168</u>	<u>97,361</u>	<u>0</u>	<u>97,361</u>
2 Income from charitable activities						
Weddings and funerals	600	0	600	1,130	0	1,130
Fundraising Activities	28,849	0	28,849	26,124	0	26,124
	<u>29,449</u>	<u>0</u>	<u>29,449</u>	<u>27,254</u>	<u>0</u>	<u>27,254</u>
3 Income from other trading activities						
Rent received - Hall	5,040	0	5,040	4,165	0	4,165
	<u>5,040</u>	<u>0</u>	<u>5,040</u>	<u>4,165</u>	<u>0</u>	<u>4,165</u>
4 Investment income						
Dividends received	0	0	0	0	0	0
Deposit interest	5,866	563	6,429	3,550	216	3,766
	<u>5,866</u>	<u>563</u>	<u>6,429</u>	<u>3,550</u>	<u>216</u>	<u>3,766</u>
5 Other income						
Receipts from General Trustees	2,555	0	2,555	0	0	0
Refund of VAT on LPOW	0	0	0	0	0	0
Lochwinnoch Parish fund incorporation	25,888	8,205	34,093	0	0	0
Howwood recovery of ministry expenses	246	0	246	0	0	0
Coffee-house after Set-vices	1,376	0	1,376	1,058	0	1,058
Misc.	187	1,569	1,756	2,660	1,272	3,932
	<u>30,252</u>	<u>9,774</u>	<u>40,026</u>	<u>3,718</u>	<u>1,272</u>	<u>4,990</u>
Total	<u>188,775</u>	<u>11,337</u>	<u>200,112</u>	<u>136,048</u>	<u>1,488</u>	<u>137,536</u>

Kilbrachan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023
6 Analysis of Expenditure						
Fundraising Events	16,938	0	16,938	15,980	0	15,980
Offering Envelopes	203	0	203	250	0	250
	17,141	0	17,141	16,230	0	16,230
Charitable Activities						
Ministries & Mission Allocation	54,804	0	54,804	43,301	0	43,301
Presbytery Dues	1,846	0	1,846	2,157	0	2,157
Voluntary Additional Stipend	0	0	0	0	0	0
Minister's Expenses	2,435	0	2,435	2,414	0	2,414
Ministerial Assistance	0	0	0	0	0	0
Pulpit Supply	100	0	100	305	0	305
Honorarium payments [note 1]	5,500	0	5,500	5,150	0	5,150
Equipment etc costs	0	0	0	2,442	0	2,442
Energy Costs	6,830	0	6,830	3,645	0	3,645
Insurance Premiums	3,847	0	3,847	3,717	0	3,717
Fabric Repairs & Maintenance	6,632	13,135	19,767	2,317	15,703	18,020
Council Tax	3,716	0	3,716	3,630	0	3,630
Other Buildings Costs	6,175	0	6,175	7,479	0	7,479
Church Office Expenses	2,181	0	2,181	2,408	0	2,408
Local Outreach & Youth	0	1,370	1,370	0	0	0
Other Donation	0	0	0	100	0	100
Organ & Music	200	0	200	496	0	496
Other expenses	9,907	1,373	11,280	8,032	1,496	9,528
	104,173	15,878	120,051	87,593	17,199	104,792
Total	121,314	15,878	137,192	103,823	17,199	121,022

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.

Note 1. The trustees re-evaluated previous policy in respect of disclosure relating to "other staff costs" and resolved that where no contract of employment is held with an individual, payments would be incurred in line with the substance of the payment.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

	2024	2023
	£	£
7 Staff costs and numbers		
Salaries and wages	<u>0</u>	<u>0</u>

The trustees re-evalautoo previous policy in respect of disclosure relating to "other salary costs"and staff having resolved that where no contract of employment is held with an individual, payments would be narrated in line with the substance of the payment. As such, the church has no staff within the year only those receiving an honorarium payment for services provided for provision of music. The premises maintenance has been sub contracted within the year thus explaining the change in staff numbers.

The average number of employees during the year was as follows:

	2024	2023
Music staff	0	0
Premises maintenance	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

No employee had employee benefits in excess of £50,000 in 2024

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' contributions for national insurance, pension and housing and loanfund. Ministers stipends are paid ht accordance with the national stipendscale, 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.

8 Trustee Honorarium Payments and Related Party Transactions

During the year 2024 Mr Ian Trushell, who is a member of the Kirk Session, received £5,500 for his role as Organist and Choirmaster. The payment level has returned to pre-pandemic levels.

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

During the year a total of £31,641 was donated to the congregation by trustees

During the course of the year the Minister was paid £2,435 in respect of travelling expenses, telephone etc.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

9 Tangible Fixed Assets

	Office		
	Buildings	Equipment	Total
	£	£	£
Cost			
At 1 January 2024	0	0	0
Additions	0	0	0
Disposals	0	0	0
At 31 December 2024	0	0	0
Accumulated Depreciation			
At 1 January 2024	0	0	0
Charge for year	0	0	0
Eliminated on Disposals	0	0	0
At 31 December 2024	0	0	0
Net Book Value			
At 31 December 2023	0	0	0
At 31 December 2024	0	0	0

10 Investments

	2024	2023
	£	£
Market value at 31 December 2023	0	0
Unrealised gain/{loss} on investments	0	0
Market value at 31 December 2024	0	0
Investments at cost	0	0

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

11 Debtors

	2024	2023
	£	£
Gift Aid TaxRefund Due	5,238	3,643
Church of Scotland	0	0
Other debtors	52	245
	5,290	3,888

12 Creditm's

	2024	2023
	£	£
GMH Chartered Accountants	1,320	1,320
Other	6,882	172
	8,202	1,492

13 Analysis of Net Assets Among Fnnds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	0	0	0	0	0
Current Assets	214,889	0	15,410	0	230,299
Current Liabilities	(8,202)	0	0	0	(8,202)
Net assets at 31 Dec 2023	206,687	0	15,410	0	222,097

14 Volunteers

fo common with all congregations of the Church of Scotland thecongregation benefits from the contribution made by volunteers who give tbek time and talents willingly for tb.e benefit of the Church. Titc areas of congregational life which rely on the contribution of volunteers are mally and varied and much of the activity would be unable to continue were it not for the commitment shown.

Kilbarchan Parish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

15 Movements in Funds

	Bal b/f 2024	Income	Expenditure	Transfers	Bal c/f 2024	2023
Restricted funds						
	£					£
Fabric Fund	13,135	0	(13,135)	0	0	13,135
Flower Fund	2,723	656	(762)	0	2,617	2,723
Kirk Session Benevolent Fund	447	732	(375)	(450)	354	447
Kirk Session Hospitality Fund	234	253	(236)	0	251	234
Hope Peddie Trust	1,568	81	0	(81)	1,568	1,568
MacLean Family Funds	0	1,011	0	(11)	1,000	0
Outreach and Youth Lochwhimoch Funds	0	8,448	(1,370)	0	7,078	0
Contact with the Elderly Fund	2,542	156	0	(156)	2,542	2,542
Total	20,649	11,337	(15,878)	(698)	15,411	20,649
Unrestricted funds						
General Fund	134,924	184,896	(119,361)	2,358	202,817	134,924
Monday Club	50	10	0	(60)	0	50
Junior Church	883	173	(385)	0	671	883
The Guild	0	0	0	0	0	0
Totter Club	126	778	(166)	(400)	338	126
Badminton Club	20	440	(18)	(400)	42	20
Drama Club	880	0	0	0	880	880
Junior Choir	558	431	(144)	0	845	558
Messy Church	426	312	(292)	0	446	426
Mid Week Fellowship	251	640	(400)	(200)	291	251
Community Dancing	410	1,095	(548)	(600)	357	410
Total	138,528	188,775	(121,314)	698	206,687	138,528
Endowment Funds	0	0	0	0	0	0
Total funds	159,177	200,112	(137,192)	0	222,097	159,177

Purposes of Restricted Funds

The Fabric Fund is utilised for major fabric work on the Church, Manse & Hall with all property titles in name of General Trustees.

Flower Fund is to provide flowers for display during services of worship.

Kirk Session Benevolent Fund is utilised for an annual outing for senior members and donations to hospices.

Kirk Session Hospitality Fund is used to assist members of the community in need.

Income from the Hope Peddie Trust is utilised to benefit the Flower Fund.

MacLean Family Fund is utilised to benefit young people.

Outreach and Youth Lochwhimoch Fund is utilised to benefit young people in the community.

Contact with the Elderly Fund is used to provide contact between the Church and elderly members of the community.

Kilbarchau Palish Church
Notes forming part of the financial statements
for the year ended 31 December 2024

16 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	62,920	16,514
Add back depreciation charge	0	0
Deduct interest income	(6,429)	(3,766)
Deduct gains/ add back losses on investments	0	0
Increase/(decrease) in debtors	1,402	(6,846)
Decrease/(Increase) in creditors	(6,710)	694
Net cash generated by operating activities	<u>51,183</u>	<u>6,596</u>

17 Contributions for Third Parties

	2024	2023
	£	£
Christian Aid	5,888	3,461
Erskine Hospital	522	
Blythswood Care		
Mary's Meals	1,088	788
Water Aid	583	
British Legion		332
Glasgow City Mission	213	
DEC Syria		1,000
St Vincent Hospice		220
	<u>8,294</u>	<u>5,801</u>

Kilbarchan Parish Church
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 Balance at 1 January 2024	157,288	157,288
Realised Investment Gain	0	0
Transfers to Kilbarchan Parish Church deposit fund	0	0
Credit Balances held at 31 December at cost	157,288	157,288
Market Value of Balances at 31 December 2024	168,305	157,288

REVENUE ACCOUNT	£	£
Credit Balance at 1 January 2024	5,229	1,856
Interest and Dividends	7,902	6,361
Administrative charge	(540)	(369)
Transfer of building insurance	(2,555)	(2,620)
Credit Balance at 31 December 2024	10,036	5,229