

Killlearn Kirk (Church of Scotland)

Scotland · Charity number SC012140

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1905-06-05
Register	View on the OSCR register

Contact

Address Flat 73
Whittingehame Court
1300
Great Western Road
Glasgow
G12 0BH

Website <http://www.killlearnkirk.org.uk/>

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Operate Killlearn Kirk

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion

Geography

- **Main operating location:** Stirling
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£211,562	£199,183	-	0
2024-12-31	£162,896	£167,357	-	0
2023-12-31	£145,265	£145,190	-	0
2022-12-31	£160,777	£168,309	-	0
2021-12-31	£125,968	£136,800	-	0

Killearn Kirk (Church of Scotland)

Scotland - Charity number SC012140

Accounts

THE CHURCH OF SCOTLAND
KILLEARN KIRK

RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED
31 DECEMBER 2025

Congregation Number: 231413

Scottish Charity Number: SC012140

Killearn Kirk (Church of Scotland)

Trustees' Annual Report Year ended 31 December 2025

The Trustees present the annual report and accounts for Killearn Kirk for the year ended 31 December 2025.

Reference and Administrative Information

Charity Name	Killearn Kirk (Church of Scotland)
Charity Registration Number:	SC012140
Congregation Reference Number:	231413

Trustees

Jenifer Barrett	Rev. Stuart Sharp (demitted charge 27.11.25)
Susan Beck	Karen Heron
Dorothy Dunkinson	Elizabeth Mathieson
Helen Gee	Anne O'Neill
Scott Macintosh	Isobel Shaw
Teresa Prescott (resigned 16.11.25)	Doreen Snadden
Carole Young	

Minister:	Rev. Stuart Sharp (demitted charge 27/11/25)
Interim Moderator:	Rev. Ramsay Shields (appointed 1/11/25)
Session Clerk:	Carole Young
Treasurer:	Robert Ballantyne

Independent Examiner

Jennifer Irvine CA
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Bankers

Bank of Scotland, 2 Station Road, Milngavie, G62 8AA

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 /Trustees 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.

Statistical Return 31st December 2025

Communicants on Church Roll: 242

Adherents: 14

Children and young adults involved in life of Congregation:11

Number of Office Bearers (elders/trustees) 11

Number of Baptisms: 1

Number of Blessings:1

Number of Weddings: 3

Number of Funerals: 15

Organisational Structure

The Kirk Session, which meets 6 times a year, is responsible for the spiritual affairs and the temporal affairs within the church under the Unitary Constitution. The work of the congregation is undertaken by delegating certain responsibilities to the Finance, Property, Mission and Outreach, Pastoral, Worship and Communication teams.

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 and various ecumenical bodies in Scotland and beyond.

Achievements and Performance

Following the linkage of Killearn Kirk with Strathblane Parish Church, the minister continues to lead worship with the two congregations each Sunday. The service in Killearn Kirk is at 10am followed by a service in Strathblane Parish Church at 11.30 am. Members of the church read lessons and lead prayers during the service and will also lead some of the special church services such as the Act of Remembrance at the War Memorial and the Sanctuary Service in December. The Sacrament of Holy Communion is held in March, June, September and December. Other Sunday services are led by members when the minister is on annual leave and occasionally by visiting preachers. This reduces the demand on the minister.

Rev. Stuart Sharp accepted a new position as minister of Dundee Law Parish Church with his induction held on 28th October 2025.

Killearn Kirk l/w Strathblane Parish Church is now in vacancy and were given permission to call a minister by the Presbytery of Perth on 16th November 2025..Rev. Ramsay Shields has been appointed Interim Moderator and Mr. Chris Gordon has been appointed as Locum Minister. It is encouraging to note that attendance at church services has been maintained with around an average of 60 attendees weekly, with special services held during the year welcoming over 150 people.

Killearn Primary School hold end of term services in church and join with us to provide goods for our harvest collection for Start Up Stirling and the Christmas gift collection for the Salvation Army, Stirling.

Members of the Outreach Teams continue their work. A Harvest Lunch was held in May to raise funds for Christian Aid. Members provided 53 shoe boxes for the Blythwood Care Christmas Shoe Box Appeal. Many members also assist and organise activities for the Golden Years' Club, Malawi Group, Thursday Club and other groups within the community.

The Guild, with a membership of 44 meets every fortnight for their scheduled meeting and continues with their support of local and national activities.

The Book Group meets fortnightly to study and discuss a chosen Christian book. The books are then added to the church library for anyone to borrow.

Members joined the Church of Scotland Moderator, Rev. Rosie Frew, online at the World Day Of Prayer in November.

Kirk Kids continues to function with a very faithful core of children and helpers, although not necessarily weekly. New ways of working are being considered. Activities are being prepared in order that children can either stay with their parents/carers during the church service or can leave with their helpers to do activities in the halls.

The choir meets to rehearse on a Sunday morning prior to the church service with an opportunity to practice additional material for special services.

Trustees and members have attended safeguarding courses as appropriate to their role. Others have attended training in audio visual/streaming, leading services, bereavement and pastoral care training. An upgraded visual and sound system has now been installed in the sanctuary, with a new screen, microphones, cameras, mixer unit and a streaming facility.

Many people who are unable to join with us in person can now feel part of our worshipping community online. The audio and visual sound system has also been upgraded in the halls.

The external stonework on the Tower and Spire has been fully refurbished and re-pointed after a stone at the top of the spire was dislodged in a major storm in January 2025. There has also been the usual ongoing maintenance of buildings that are in daily use.

The halls are widely used by a wide range of community users, including Dance for Parkinson's, Active Stirling, fitness activities, toddlers/children/young people groups, Probus, Thursday Club (older age group), parties and coffee mornings. Strathendrick Singers have held two concerts in the Sanctuary. Services are held in the Church for weddings and funerals and some have had teas held in the halls following these services. The Session House is also used as a meeting facility.

The church is here for anyone in need, for happy occasions and for moments of sadness. Our small pastoral team can be called upon to visit and care, while a prayer group can offer support and encouragement to others. The trustees are aware that we have to engage with the younger community and need to consider and challenge ourselves in how we provide the appropriate meetings/church services to suit all, recognising that church is not just about sitting in a pew.

Grateful thanks are extended to the office bearers and all the others in the congregation who are faithful, committed and active in their service to the church and community.

Statement of Risk Management.

It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. The principal sources of income are through monthly standing orders, online giving and freewill offering.

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 position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees 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

Bank balances increased from £11,530 to £23,909 this was after net sales of shares totalling £3,363 and the receipt of £106,203 from funds held on our behalf by the General Trustees in Edinburgh – the latter to fund major Fabric costs.

The General Fund, which covers the day-to-day running of the church had a surplus of £13,707 (.Deficit £10,391) and included £20,000 from Legacies (Caram Trust £5,000,,Isobel Roach Estate £5,000 and Paul Charitable Trust £10,000).

Fabric Fund had a deficit of £4,440 (surplus £14,430) –this deficit after expenditure of £111,715 mainly on the refurbishment of the steeple and the AV upgrade, offset by the receipt of £106,203 from funds held on our behalf from Church of Scotland in Edinburgh.

Total funds are made up as follows-

	2025	2024
Unrestricted Funds	£144,221	£134,575
Restricted Funds	£156,738	£150,032
Funds held by Gen. Trustees	£ 98,641	£192,946
Total	£399,600	£477,553

The £24,970 civil court action referred to in last year's Financial Review was settled out of court by the receipt of £16,000.

Approved by the Trustees and signed on their behalf by:

Carole Young



Session Clerk, Killlearn Kirk

5 April 2026

Report of the Independent Examiner to the Trustees of Killearn Kirk

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 11.

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.

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.

Independent examiner's Statement

In the course of my examination of the statement of accounts for the year ended 31 December 2025 no matter has come to my attention 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Jennifer Irvine
CA



Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

10 April 2026

KILLEARN KIRK
Receipts and Payments for Year ended December 2025

	Unrestricted	Restricted	Total Funds 2025	Total Funds 2024
	£	£		£
Income and endowments from:				
Donations	79,379	0	79,379	90,333
Charitable Activities	11,675	2,860	14,535	9,943
Bank and Deposit Income	0	0	0	0
Investment Income	6,014	2,068	8,082	6,977
Receipts from General Trustees	106,203	0	106,203	0
Sale of Shares	0	3,363	3,363	54,651
Other Trading Income			0	992
Total Income	203,271	8,291	211,562	162,896
Expenditure on:				
Payments to General Trustees	0	0	0	12,500
Cost of Generating Funds	1,458	1,542	3,000	3,000
Charitable Activities	192,254	3,335	195,589	98,178
Purchase of Shares				53,103
Governance Costs	594	0	594	576
Total Expenditure	194,306	4,877	199,183	167,357
Excess of Payments over Receipts before transfers	8,965	3,414	12,379	(4,461)
Transfers			0	0
			0	0
			0	0
Excess of Payments over Receipts for the year	8,965	3,414	12,379	(4,461)

KILLEARN KIRK**Statement of Balances at 31 December 2025**

	Unrestricted	Restricted	Total Funds 2025	2024
OPENING BANK BALANCES	(22)	11,552	11,530	15,991
MOVEMENT IN YEAR				
Excess of receipts over payments	8,965	3,414	12,379	-4461
CLOSING BANK BALANCES	8,943	14,966	23,909	11,530
INVESTMENTS AT MARKET VALUE	135,278	141,772	277,050	273,077
ASSETS				
Tax Recoverable	632	-	632	1166
VAT Recoverable	6,614	-	6,614	2430
Investment Income	1,395	465	1,860	1,862
Due from Strathblane	1,483		1,483	1,553
				390
Total	10,124	465	10,589	7,401
LIABILITIES				
Car Expenses	335		335	0
Heating & Lighting	2,191	-	2,191	2343
Management Fees	374	376	750	750
Repairs & Maintenance	130	0	130	1407
Organ	450	0	450	450
Total	3,480	376	3,856	4950

Although the above assets and liabilities relate to 2025, they have not been included in the accounts as they were received or paid in 2026.

The Accounts were approved by the Kirk Session on 5th April 2026.

For and on behalf of the Kirk Session


Robert Ballantyne, Treasurer


Carole Young, Session Clerk

KILLEARN KIRK

Notes to the financial statements for the year ended 31 December 2025

1. Trustee Remuneration and Related Party Transactions

One trustee had a personal interest in transactions related to production of the Kirk magazine to the value of £728. The trustees were reimbursed expenses in respect of necessary church supplies to the value of £9,745 which included minister's travel, telephone and manse council tax of £6,104.

2. Movement in Funds

	As at 1.1.25	Incoming Resources	Outgoing Resources	As at 31.12.25	Note	Value of Investment memo only
	£	£	£	£		
Unrestricted Funds						
General	(6,521)	95,257	81,550	7,186		39,330
Emergency	17,033	52	384	16,701		35,472
Organ Maintenance	3,436	-	-	3,436		0
Mission	651	81	51	681		4,635
Fabric	(14,621)	107,881	112,321	(19,061)		55,841
	<u>(22)</u>	<u>203,271</u>	<u>194,306</u>	<u>8,943</u>		<u>135,278</u>
Restricted Funds						
KK Guild	1,946	2,860	2,920	1,886		0
Flower Fund	1,440	-	-	1,440		0
Traidcraft	1,141	-	27	1,114		0
Helen Jameson Bequest	7,025	5,431	1,930	10,526		141,772
	<u>11,552</u>	<u>8,291</u>	<u>4,877</u>	<u>14,966</u>		<u>141,772</u>
TOTAL FUNDS	<u>11,530</u>	<u>211,562</u>	<u>199,183</u>	<u>23,909</u>		<u>277,050</u>

Purposes of Funds

Restricted Funds

The Helen Jamieson Bequest is to be used for the provision of facilities for youth members of Killearn Kirk. Killearn Kirk Guild is an operating account for receipts, expenses and donations made by the Guild.

The Flower Fund is used to buy flowers for the decoration of the Church.

The Traidcraft Fund is used for the purchase and sale of Traidcraft goods and to make donations to the Church overseas.

Unrestricted Funds

The Fabric Fund is used for the maintenance of the Church, the Manse and the Church Halls and for the replacement of equipment.

The Emergency Fund is used for extraordinary expenditure or to assist other Unrestricted Funds.

The General Fund is used for congregational purposes.

3.INCOME & EXPENDITURE BY FUND

	UNRESTRICTED						RESTRICTED					TOTALS	
	GENERAL	FABRIC	EMERG.	MISSION	ORGAN	Sub - Total	HJB	Guild	Flower	T/craft	Sub-Total	2025	2024
INCOME													
Donations													
WFO	6,365					6,365					0	6365	6660
Gift Aid	32,315					32,315					0	32315	32646
Tax Recovery	9,841					9,841					0	9841	16161
Plate	8,248					8,248					0	8248	7371
Donations	2,610					2,610					0	2610	495
Legacies	20,000					20,000					-	20000	27000
Total Donations	79,379					79,379					0	79379	90333
Charitable Activities													
Contrib.ex Organisations	1,000					1000					0	1000	700
Weddings & Funerals	678					678					0	678	75
Use of Premises	9,091					9,091					0	9091	7726
Other Income	906					906		392			392	1298	987
Income ex Invests.	4,203	1,678	52	81		6,014	2,068				2068	8082	6977
Fund-raising	-	-				0		1,217			1217	1217	1447
Donationa								1,251			1251	1251	
Total Charitable Activities	15,878	1,678	52	81	-	17,689	2,068	2,860			4928	22617	17912
TOTAL INCOME	95,257	1,678	52	81	-	97068	2,068	2,860			4928	101996	108245
EXPENDITURE													
Cost of Gener. Funds													
Invest. Mgrs' Fees	417	606	384	51		1458	1,542				1542	3000	3000
Charitable Activities													
Giving for Growth	37,022					37,022					0	37022	39794
Presbytery Dues	1,375					1,375					0	1375	1425
Minister's Expenses	2,191					2,191					0	2191	2785
Repairs & Maintenance	219	111,715				111,934					0	111934	19466
Council Tax	2,598					2,598					0	2598	3319
Heat & Light	12,982					12,982					0	12982	9281
Insurance	6,198					6,198					0	6198	4844
Organ	4,125					4,125					0	4125	4018
Other Building Costs	6,420					6,420					0	6420	6371
Other Expenditure	6,337					6,337	388	770		27	1185	7522	5250
Donations	1,072					1,072		2,150			2150	3222	1625
Total Charit. Activities	80,956	112,321	384	51		193,712	1930	2920		27	4877	198,589	101178
Governance Costs													
Indep. Exam. Fees	594					594						594	576
Total Expend	81550	112,321	384	51		194,306	1930	2920		27	4877	199,183	101754
Surplus/(Deficit)	13707	-110643	-332	30		-97,238	138	-60		-27	51	-97,187	6,491
Purchase of Invests.													-53103
Sale of Invests.							3363				3363	3363	54651
From General Trustees		106,203				106,203						106,203	-12500
NET FOR YEAR	13707	-4440	-332	30		8965	3501	-60		-27	3414	12379	-4461
Opening Balance	-6,521	-14,621	17,033	651	3436	-22	7,025	1,946	1,440	1,141	11,552	11,530	15,991
Closing Balance	7186	-19061	16701	681	3436	8943	10526	1886	1440	1114	14966	23909	11530

4. 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 Fund rates –Minimum Stipend- £32,433; Maximum Stipend in 5th and subsequent years of service - £39,856

5. Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2025	2024
	£	£
CAPITAL ACCOUNTS		
Fund Market Values		
Consolidated Fabric Fund	29,005	96,690
Credit Balances held at 31 December	<u>29,005</u>	<u>96,690</u>
REVENUE ACCOUNTS		
Opening Balance – Fabric Fund	5,093	1,567
Interest and Dividends	3,442	35 26
Less drawn	<u>5,440</u>	<u> </u>
Closing Balance – Fabric Fund	<u>3,095</u>	<u>5,093</u>
TOTAL FUNDS	<u>32,100</u>	<u>101,783</u>

In addition to the above, The Investors, Trust have £66,541 (2024 £91,163) invested directly in the Growth Fund/Deposit Fund – available for either capital or revenue expenditure.

Killearn Kirk (Church of Scotland)

Scotland - Charity number SC012140

Accounts

THE CHURCH OF SCOTLAND

KILLEARN KIRK

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2024

Congregation Number: 231413

Scottish Charity Number: SC012140

Killearn Kirk (Church of Scotland)

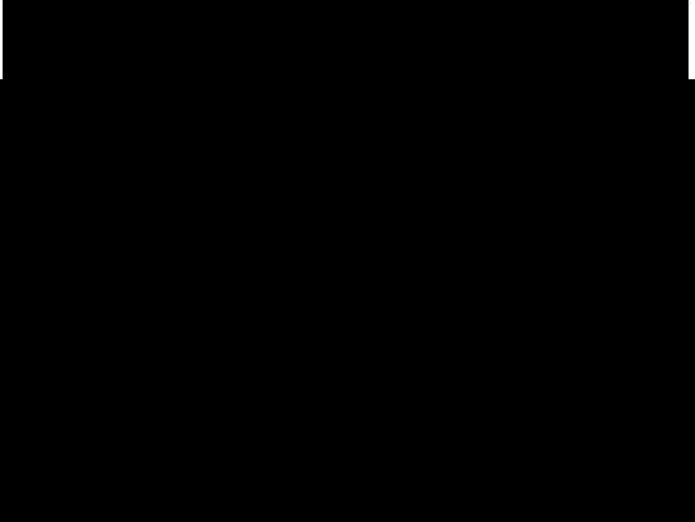
**Trustees' Annual Report
Year ended 31 December 2024**

The Trustees present the annual report and accounts for Killearn Kirk for the year ended 31 December 2024.

Reference and Administrative Information

Charity Name	Killearn Kirk (Church of Scotland)
Charity Registration Number:	SC012140
Congregation Reference Number:	231413

Contact Address:



Independent Examiner

Jennifer Irvine CA
Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Bankers

Bank of Scotland, 2 Station Road, Milngavie, G62 8AA

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

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.

Organisational Structure

The Kirk Session is chaired by the Minister and meets seven times in a year. Certain responsibilities are delegated to the Finance Committee and Property Committee and other Committees as appropriate. The Kirk Session is responsible for the spiritual affairs within the Church.

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 and various ecumenical bodies in Scotland and beyond.

Killearn Kirk runs a Sunday School, known as "Kirk Kids". The Guild meets fortnightly during the autumn/winter session, the Book Group meets regularly, there are weekly prayer meetings and other smaller focus groups discussing specific subjects meeting throughout the year.

Achievements and Performance

Killearn Kirk was linked with Strathblane Parish Church on 21st March 2024 with a service of linkage taking place on 25th April. We look forward to working together in many areas of mission. [REDACTED] was approved by both churches to be the minister of Strathblane and Killearn. The linkage means that there are additional requirements on the minister to attend the two churches on a Sunday morning, along with all his other commitments. Sunday morning services are held at 10am in Killearn, with Strathblane service held at 11.30am. The Sacrament of Holy Communion is held four times a year. The Church services are recorded and are available on the Killearn Kirk website while social media informs the community of the church services and special events.

Killearn Kirk prides itself in being a welcoming church and it is gratifying that volunteers are willing to provide a friendly welcome at the door. This vital ministry sets the tone for the congregation as they prepare to receive and participate in the service. There are 'shoots of growth' within the congregation with new participants joining us and becoming part of our worshipping family and bringing their own gifts and talents.

We are indebted to the willing volunteers that ensure everything is done. Amongst the many tasks involved are – building maintenance, audio visual, the decoration of the church, delivery of flowers from the sanctuary to recipients in the community, also the preparation of the weekly notice sheets and the editing and delivery of the church magazine, plus all the other little jobs that need doing and sometimes go unnoticed. Our safeguarding coordinator ensures that, even in a church community, we aim to ensure that we minimise the risk of harm occurring and have a safe church for all.

Sunday worship is enhanced by the choir ably led by our organist [REDACTED]. Special Services, such as Easter, Christmas, Sanctuary services, etc. are held at various times of the year. One of the special services that was held during the year was a re-dedication service for Killearn War Memorial on Sunday 28th April 2024 with the passing of 100 years since the war memorial was dedicated.

A building feasibility study commissioned at the request of the Church of Scotland has now been completed. The Kirk Session will be reviewing the options contained therein. It is anticipated that the audio visual and sound upgrade will be completed in 2025.

The halls are regularly used by church and community organisations as well as ad hoc requests for parties, funeral purveys, etc.

Our church is here for anyone in need, and we are here for people in their moments of sadness and times of joy. Our small pastoral care team does lots of caring activities behind the scenes with the prayer group offering support and encouragement for others.

The Guild provides a varied programme of meetings and raises money for the Guild projects and the church, while Killearn Kirk continue to support StartUp Stirling for the foodbank, Salvation Army Christmas Appeal, Blythswood Care Shoe Box Appeal, and some other small charities.

We extend our thanks to [REDACTED] for his caring and commitment to his ministry in Killearn. Like many ministers he also has additional obligations in the Presbytery. In November [REDACTED] a 3rd year ministry student, joined us on a six-month placement.

We give thanks to all the volunteers and congregation for all their support as we move through the journey of change and of challenge.

Statement of Risk Management.

The principal sources of income are through the monthly standing orders, online giving and freewill offering. Income is also generated from donations but are not guaranteed. The congregation is mostly in the upper age group, and we are engaged in creating a ministry that will suit a younger age group and one that will encompass all ages. The biggest single cost to Killearn Kirk is the annual Giving for Growth contribution which is required to be raised before we meet the costs of running the church in Killearn. Other costs can be variable largely dependent on the requirement for property maintenance, utility costs and mission work within the parish. Killearn Kirk maintains a level of reserve.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give enough detail to enable an appreciation of the of the income and expenditure at all Kirk Session meetings. The members of the Kirk Session (Trustees) are responsible for keeping proper accounting records which, on request, must reflect the position of the church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustees 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

Reserves Policy

It is the policy of the trustees to hold funds as deemed appropriate for the running, mission, and maintenance of the Kirk. The treasurer ensures that the trustees are aware of the income and expenditure at all Kirk Session meetings. The trustees are aware that the cost of fabric expenditure is and will be of increasing concern in the future, but it is felt that the level of unrestricted funds and of those held on our behalf by the Church of Scotland in Edinburgh are sufficient for the immediate future. The position is reviewed on an ongoing basis as the Property Committee report at each session meeting of repair and maintenance work required including costing. An architect, recommended by the Church of Scotland General Trustees, was engaged and has completed a feasibility study for the church building complex including accessible access at the front door and session

house. The improvement of the audio visual and recording installation, is still ongoing. Funds are available to facilitate these works.

Financial Review

Although bank balances decreased from £15,991 to £11,530 this was after net sales of shares totalling £1548 and the transfer of £12,500 to funds held on our behalf by the General Trustees in Edinburgh.

The General Fund which covers the day-to-day running of the church had a deficit of £10,391 (£15,769).

Total funds are made up as follows-

	2024	2023
Unrestricted Funds	£134,575	144,197
Restricted Funds	£150,032	150,046
Funds held by Edinburgh	£192,946	166,180
Total	£477,553	460,423

In 2022 Killearn Kirk paid £24,970 in advance to a local supplier with whom we had previous dealings for the supply of audio equipment, and this was charged to Fabric Fund. The supplier has failed to supply the equipment, and we are continuing to pursue the matter.

Approved by the Trustees and signed on their behalf by:



Session Clerk, Killearn Kirk,
11th March 2025

Report of the Independent Examiner to the Trustees of Killearn Kirk

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 11.

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.

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.

Independent examiner's Statement

In the course of my examination of the statement of accounts for the year ended 31 December 2024 no matter has come to my attention 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Bell Barr & Company
Chartered Accountants
2 Stewart Street
Milngavie
Glasgow
G62 6BW

17th March 2025

KILLEARN KIRK
Receipts and Payments for Year ended December 2024

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£		£
Income and endowments from:				
Donations	90,333	0	90,333	59,187
Charitable Activities	8,496	1,417	9,913	9,002
Bank and Deposit Income	0	0	0	0
Investment Income	4,719	2,258	6,977	8,254
Receipts from General Trustees	0	0	0	22,663
Sale of Shares	15,625	39,026	54,651	45,188
Other Trading Income	25	967	992	991
Total Income	119,198	43,698	162,896	145,265
Expenditure on:				
Payments to General Trustees	12,500	0	12,500	0
Cost of Generating Funds	1,458	1,542	3,000	3,000
Charitable Activities	95,701	12,477	98,178	117,310
Purchase of Shares	17,636	35,467	53,103	24,322
Governance Costs	576	0	576	558
Total Expenditure	127,871	39,486	167,357	145,190
Excess of Payments over Receipts before transfers	(8,673)	4,212	(4,461)	75
Transfers			0	0
Excess of Payments over Receipts for the year	(8,673)	4,212	(4,461)	75

KILLEARN KIRK
Statement of Balances at 31 December 2024

	Unrestricted	Restricted	Total Funds 2024	2023
OPENING BANK BALANCES			15,991	15,916
MOVEMENT IN YEAR				
Excess of receipts over payments			-4,461	75
CLOSING BANK BALANCES			11,530	15,991
INVESTMENTS AT MARKET VALUE			273,077	278,252
ASSETS				
Tax Recoverable	1,166	-	1,166	2092
VAT Recoverable	2,430	-	2,430	2165
Investment Income	615	1,247	1,862	2,220
Use of Premises	390	-	390	415
Due from Strathblane	1,553	0	1,553	0
Total Assets	6,154	1,247	7,401	6,892
LIABILITIES				
Heating & Lighting	2,343	-	2,343	346
Management Fees	374	376	750	750
Repairs & Maintenance	1,407	0	1,407	552
Organ	450	0	450	225
Building Survey	0	0	0	5000
Cleaning	0	0	0	96
Total Liabilities	4,574	376	4,950	6969

The Accounts were approved by the Kirk Session on 12th March 2024.

For and on behalf of the Kirk Session

[REDACTED], Treasurer

[REDACTED] Session Clerk

KILLEARN KIRK

Notes to the financial statements for the year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

One trustee had a personal interest in transactions related to production of the Kirk magazine to the value of £349. The trustees were reimbursed expenses in respect of necessary church supplies to the value of £8,525 which included minister's travel, telephone and manse council tax of £6,809.

2. Movement in Funds

	As at 1.1.24	Incoming Resources	Outgoing Resources	As at 31.12.24	Note	Value of Investment memo only
	£	£	£	£		
Unrestricted Funds						
General	16,370	71,580	94,471	(6,521)		37,583
Emergency	17,379	53	399	17,033		37,371
Organ Maintenance	3,436	-	-	3,436		0
Mission	427	275	51	651		4,613
Fabric	(28,961)	47,290	32,950	(14,621)		53,030
	<u>8,651</u>	<u>119,198</u>	<u>127,871</u>	<u>(22)</u>		<u>134,597</u>
Restricted Funds						
KK Guild	1,944	2,409	2,407	1,946		0
Flower Fund	1,440	-	-	1,440		0
Traidcraft	1,206	5	70	1,141		0
Helen Jameson Bequest	2,750	5,817	1,542	7,025		138,480
	<u>7,340</u>	<u>8,231</u>	<u>4,019</u>	<u>11,552</u>		<u>138,480</u>
TOTAL FUNDS	<u>15,991</u>	<u>127,429</u>	<u>131,890</u>	<u>11,530</u>		<u>273,077</u>

Purposes of Funds

Restricted Funds

The Helen Jamieson Bequest is to be used for the provision of facilities for youth members of Killearn Kirk.

Killearn Kirk Guild is an operating account for receipts, expenses and donations made by the Guild.

The Flower Fund is used to buy flowers for the decoration of the Church.

The Traidcraft Fund is used for the purchase and sale of Traidcraft goods and to make donations to the Church overseas.

Unrestricted Funds

The Fabric Fund is used for the maintenance of the Church, the Manse and the Church Halls and for the replacement of equipment.

The Emergency Fund is used for extraordinary expenditure or to assist other Unrestricted Funds.

The General Fund is used for congregational purposes.

3. INCOME & EXPENDITURE BY FUND

	UNRESTRICTED						RESTRICTED					TOTAL
	GENERAL	FABRIC	EMERG	MISSION	ORGAN	Sub - Total	H/B	Guilo	Flower	T/craft	Sub Total	
INCOME												
Donations												
WFO	6,660					6,660					0	6,660
Gift Aid	32,646					32,646					0	32,646
Tax Recovery	11,161	5,000				16,161					0	16,161
Plate	7,371					7,371					0	7,371
Donations	495					495					0	495
Legacies	2,000	25,000				27,000					0	27,000
Total Donations	60,333	30,000				90,333					0	90,333
Charitable Activities												
Contrib ex Organisations	700					700					0	700
Funerals	75					75					0	75
Use of Premises	7,725					7,725					0	7,725
Other Income	20					20		962		5	967	987
Income ex Invests	2,726	1,665	53	275		4,719	2,258				2,258	6,977
Fund-raising						0		1,447			1,447	1,447
Total Charit. Activities	11,247	1,665	53	275		13,240	2,258	2,409		5	4,672	17,912
TOTAL INCOME	71,580	31,665	53	275		103,573	2,258	2,409		5	4,672	108,245
EXPENDITURE												
Cost of Gener. Funds												
Invest. Mgrs Fees	414	594	399	51		1,458	1,542				1,542	3,000
Charitable Activities												
Giving for Growth	39,794					39,794					0	39,794
Presbytery Dues	1,425					1,425					0	1,425
Minister's Expenses	2,785					2,785					0	2,785
Repairs & Maintenance	4,746	14,720				19,466					0	19,466
Council Tax	3,319					3,319					0	3,319
Heat & Light	5,281					5,281					0	5,281
Insurance	4,844					4,844					0	4,844
Organ	4,018					4,018					0	4,018
Other Building Costs	6,371					6,371					0	6,371
Other Expenditure	4,398					4,398		782		70	852	5,250
Donations								1,625			1,625	1,625
Total Charit. Activities	81,395	15,314	399	51		97,159	1,542	2,407		70	4,019	101,178
Governance Costs												
Indep Exam Fees	576					576					0	576
Total Expend	81,971	15,314	399	51		97,735	1,542	2,407		70	4,019	101,754
Surplus/(Deficit)	-10,391	16,351	-346	224		5,838	716	2		-65	653	6,491
Purchase of Invests.		-17,636				-17,636	-35,467				-35,467	-53,103
Sale of Invests		15,625				15,625	39,026				39,026	54,651
To General Trustees	-12,500					-12,500						-12,500
NET FOR YEAR	-22,891	14,340	-346	224		-8,673	4,275	2		-65	4,212	-4,461
Opening Balance	16,370	-28,961	17,379	427	3,436	8,651	2,750	1,944	1,440	1,206	7,340	15,991
Closing Balance	-6,521	-14,621	17,033	651	3,436	-22	7,025	1,946	1,440	1,141	11,552	11,530

4. 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 Fund rates – Minimum Stipend- £31,462; Maximum Stipend in 5th and subsequent years of service - £38,884

5. Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2024	2023
	£	£
CAPITAL ACCOUNTS		
Fund Market Values		
Consolidated Fabric Fund	96,690	93,021
Credit Balances held at 31 December	<u>96,690</u>	<u>93,021</u>
REVENUE ACCOUNTS		
Opening Balance – Fabric Fund	1,567	3,460
Interest and Dividends and Manse Rent	3,526	3,771
Less Drawn	-	<u>-5,664</u>
Closing Balance – Fabric Fund	<u>5,093</u>	<u>1,567</u>
TOTAL FUNDS	<u>101,783</u>	<u>94,588</u>

In addition to the above, The Investors, Trust have £91,163 (2023 £71,592) invested directly in the Growth Fund/Deposit Fund – available for either capital or revenue expenditure.