

**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 21<sup>st</sup> March 2024 with a service of linkage taking place on 25<sup>th</sup> 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 28<sup>th</sup> 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-

	<b>2024</b>	<b>2023</b>
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,  
11<sup>th</sup> 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  
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Glasgow  
G62 6BW

17th March 2025

**KILLEARN KIRK****Receipts and Payments for Year ended December 2024**

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£		£
<b>Income and endowments from:</b>				
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	8,234
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
<b>Total Income</b>	<b>119,198</b>	<b>43,698</b>	<b>162,896</b>	<b>145,265</b>
<b>Expenditure on:</b>				
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	2,477	98,178	117,310
Purchase of Shares	17,636	35,467	53,103	24,322
Governance Costs	576	0	576	558
<b>Total Expenditure</b>	<b>127,871</b>	<b>39,486</b>	<b>167,357</b>	<b>145,190</b>
<b>Excess of Payments over Receipts before transfers</b>	<b>(8,673)</b>	<b>4,212</b>	<b>(4,461)</b>	<b>75</b>
			0	
			0	
<b>Transfers</b>			0	0
			0	
<b>Excess of Payments over Receipts for the year</b>	<b>(8,673)</b>	<b>4,212</b>	<b>(4,461)</b>	<b>75</b>

**KILLEARN KIRK**  
**Statement of Balances at 31 December 2024**

	Unrestricted	Restricted	Total Funds 2024	2023
<b>OPENING BANK BALANCES</b>			<b>15,991</b>	<b>15,916</b>
<b>MOVEMENT IN YEAR</b>				
Excess of receipts over payments			-4,461	75
<b>CLOSING BANK BALANCES</b>			<b>11,530</b>	<b>15,991</b>
<b>INVESTMENTS AT MARKET VALUE</b>			<b>273,077</b>	<b>278,252</b>
<b>ASSETS</b>				
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
<b>Total Assets</b>	<b>6,154</b>	<b>1,247</b>	<b>7,401</b>	<b>6,892</b>
<b>LIABILITIES</b>				
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
<b>Total Liabilities</b>	<b>4,574</b>	<b>376</b>	<b>4950</b>	<b>6969</b>

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

For and on behalf of the Kirk Session

\_\_\_\_\_, Treasurer

\_\_\_\_\_, 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
	£	£	£	£		
<b>Unrestricted Funds</b>						
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>
<b>Restricted Funds</b>						
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 Jamieson 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>
<b>TOTAL FUNDS</b>	<u><b>15,991</b></u>	<u><b>127,429</b></u>	<u><b>131,890</b></u>	<u><b>11,530</b></u>		<u><b>273,077</b></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	Guild	Flower	T/craft	Sub Total			
INCOME															
Donations															
WFO		6,660					6,660					0		6660	
Gift Aid		32,646					32,646					0		32646	
Tax Recovery		11,161	5,000				16,161					0		16161	
Plate		7,371					7,371					0		7371	
Donations		495					495							495	
Legacies		2,000	25,000				27,000							27000	
Total Donations		60,333	30,000				90,333					0		90333	
Charitable Activities															
Contrib ex Organisations		700					700					0		700	
Funerals		75					75					0		75	
Use of Premises		7,726					7,726					0		7726	
Other Income		20					20		962		5	967		987	
Income ex invests		2,726	1,665	53	275		4,719	2,258				2258		6977	
Fund-raising		-	-				0		1,447			1447		1447	
Total Charit. Activities		11,247	1,665	53	275	-	13,240	2,258	2,409		5	4672		17912	
TOTAL INCOME		71,580	31,665	53	275	-	103573	2,258	2,409		5	4672		108245	
EXPENDITURE															
Cost of Gener. Funds															
Invest. Mgrs Fees		414	594	399	51		1458	1,542				1542		3000	
Charitable Activities															
Giving for Growth		39,794					39,794					0		39794	
Presbytery Dues		1,425					1,425					0		1425	
Minister's Expenses		2,785					2,785					0		2785	
Repairs & Maintenance		4,746	14,720				19,466					0		19466	
Council Tax		3,319					3,319					0		3319	
Heat & Light		5,281					9,281							9281	
Insurance		4,844					4,844					0		4844	
Organ		4,018					4,018					0		4018	
Other Building Costs		6,371					6,371					0		6371	
Other Expenditure		4,398					4398								
Donations		-							1,625		70	1625		1625	
Total Charit. Activities		81,395	15,314	399	51		97159	1542	2407		70	4019		101178	
Governance Costs															
Indep Exam Fees		576					576					0		576	
Total Expend		81971	15314	399	51		97735	1542	2407		70	4019		101754	
Surplus/(Deficit)		-10391	16351	-346	224		5838	716	2		-65	653		6,491	
Purchase of Invests.			-17636				-17636	-35467				-35467		-53103	
Sale of Invests			15625				15625	39026				39026		54651	
To General Trustees		-12500					-12500							-12500	
NET FOR YEAR		-22891	14340	-346	224		-8673	4275	2		-65	4212		-4461	
Opening Balance		16,370	-28,961	17,379	427	3436	8651	2,750	1,944	1,440	1,206	7,340		15,991	
Closing Balance		-6521	-14621	17033	651	3436	-22	7025	1946	1440	1141	11552		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- £31,462; Maximum Stipend in 5<sup>th</sup> and subsequent years of service - £38,884

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

	2024	2023
	£	£
<b>CAPITAL ACCOUNTS</b>		
Fund Market Values		
Consolidated Fabric Fund	96.690	93.021
Credit Balances held at 31 December	<u>96.690</u>	<u>93.021</u>
<b>REVENUE ACCOUNTS</b>		
Opening Balance – Fabric Fund	1,567	3,460
Interest and Dividends and Manse Rent	3,526	3,771
Less Drawn	-	-5,664
Closing Balance – Fabric Fund	<u>5,093</u>	<u>1,567</u>
<b>TOTAL FUNDS</b>	<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.