

The Church of Scotland
Kenmure Parish Church of Scotland
Bishopbriggs

ACCOUNTS FOR THE YEAR ENDED
31 DECEMBER 2024



Congregation No: 160838
Scottish Charity No: SC012329

Kenmure Parish Church of Scotland Trustees' Annual Report Year ended 31 December 2024

The Trustees present the annual report and accounts for Kenmure Parish Church of Scotland for the year ended 31 December 2024.

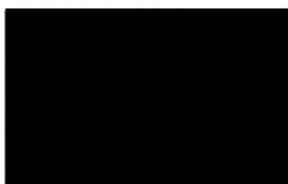
Reference and Administrative Information

Charity Name: Kenmure Parish Church of Scotland

Charity Registration Number: SC012329

Congregation Reference No: 160838

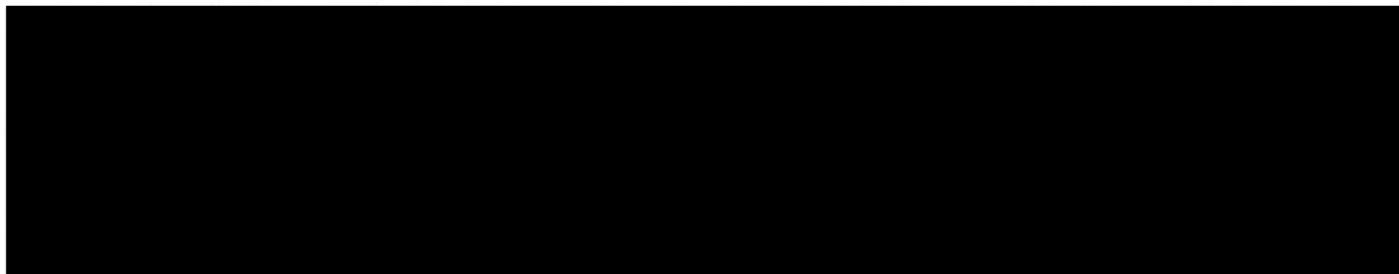
Contact Address:



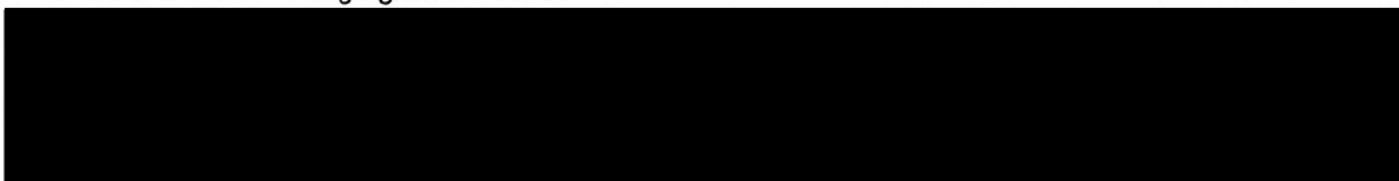
Trustees

The following Trustees served during the period 1 January 2024 to 9 March 2025 (date of signing of accounts):

As members of the Kirk Session:



As members of the Congregational Board:



Seven members of the Kirk Session also serve on the Congregational Board. These elders each serve for a period of three years, with new elders being appointed to serve each year as required. Elders may choose to serve for more than one three year period. (* Denotes those elders currently serving on the Board).

Principal Office-bearers

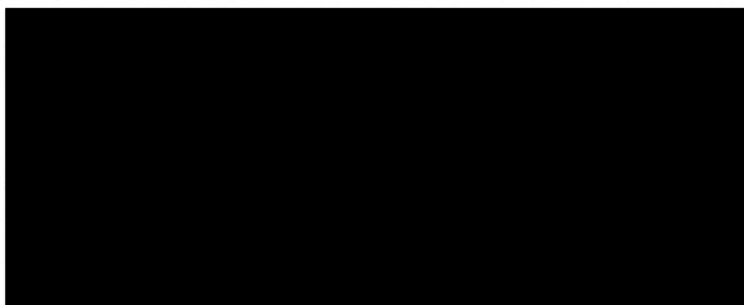
Minister:

Interim Moderator:

Session Clerks:

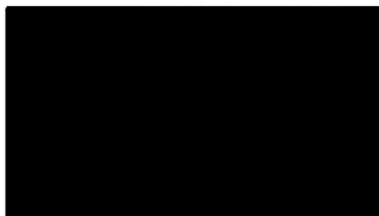
Clerk to the Board:

Church Treasurer:



**Kenmure Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2024**

Independent Examiner



Bankers

Bank of Scotland
The Direct Business Bank
PO Box 17235
Edinburgh
EH11 1YH

and

Royal Bank of Scotland
116 Cowgate
Kirkintilloch
Glasgow
G66 1JX

Kenmure Parish Church of Scotland Trustees' Annual Report (cont) Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Interim Moderator is appointed by Presbytery in the circumstances of a vacancy and is also a member of the Kirk Session. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting. In addition, seven members of the Kirk Session also serve on the Board.

Organisational Structure

The Congregational Board is chaired by the minister and meets as appropriate, but at least six times in a year. The Kirk Session, which meets at least six times a year, is responsible for spiritual affairs within the Church.

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.

The Church meets for worship on Sundays at 11.00am and continues to broadcast services online, for those unable to attend, and these are available on YouTube. Junior Church (JAM & Bible Class) for ages 3 to 16 participate in part of the morning service in addition to attending teaching groups more appropriate to their age. The Church holds a well-attended monthly praise evening featuring an eclectic mix of worship music appealing to all ages. There is also a prayer fellowship, a long-established Guild and a Girls' Brigade Company. Other groups connected with the Church include an Adult Bible Class and a Toddlers' group.

The Church has had a ministerial vacancy since June 2020 and has been well served during 2024 by the [REDACTED] as Interim Moderators. The process of identifying and calling a new minister was halted by the Church of Scotland's moratorium on ministerial appointments and the revision of the Presbytery Plan. The Plan does not allow for the appointment of a minister at Kenmure and provides for a 'cluster' ministry with the neighbouring parishes of Cadder and Springfield Cambridge. This will be developed over the coming years and should become fully operational on the retirement of one or both of the incumbent ministers. Meanwhile, the appointment of the [REDACTED] as assistant minister for a 12 month period came to an end in May 2024.

Kenmure Parish Church of Scotland Trustees' Annual Report (cont) Year ended 31 December 2024

Achievements and Performance

As at 31 December, the Church roll stood at 124, down 5 on 2023. Despite the ministerial uncertainty, the Church has maintained a total attendance of around 50 at Sunday services. The Girls' Brigade have around 20 members aged 5 to 17, Bible Class and Sunday School (JAM) have around 5 members and the Guild currently has around 20 members.

The Kirk Session has been actively reviewing worship and has gradually introduced new worship music to its services, using a small, but enthusiastic, praise band. Prayer is paramount in our worship, and a time is set aside before and after Sunday services to allow for group or individual prayer.

Kenmure has a chaplaincy role in a local primary school, participating in at least three assemblies per year. The Church helps to run a weekly Christian club for primary 4 to 7 children and a Church member regularly attends Parent Council meetings.

Kenmure is a Fair Trade Church and is registered with Torch Trust as a Sight Loss Friendly Church, focusing on assisting members and visitors who have impaired sight. The Church gives liberally to various charities as part of its Christmas worship, is an active participant in Christian Aid Week, and supports a number of local, national and international charities, in particular, the Luwero Community Project in Uganda. The Church will also consider support of other local or international charities who share its objectives, to a maximum value approved by the members at its annual meeting.

While there are undoubted challenges for the Church of Scotland at all levels, local and national, we feel that we are well placed to further our work from our strong spiritual and financial base.

Financial Review

Total receipts were around £4,700 higher than 2023, predominantly due to an increase in both interest earnings and rental income. Congregational donations have been maintained at a similar level to 2023.

The Church continues to benefit from members giving regularly by way of Gift Aid, with a total tax recovery of around £12,500 in 2024. More importantly, the Church continues to benefit from members who donate by way of standing order, thereby providing a steady stream of income. It is to be hoped that more members sign up to this, as well as existing members reviewing the amount of their standing orders.

Total payments increased by around £6,700, primarily due to higher maintenance costs. The main item of expenditure was the toilet refurbishment programme which was carried out at a cost of £8,750. Otherwise, expenditure was broadly in line with 2023, with reduced Giving to Grow costs being balanced by increased donations and gas & electricity charges.

The overall result saw reserves increase by around £11,000 in 2024, leaving a year end figure of around £112,000. The steady monthly standing order income should result in a relatively stable financial position during 2025, with no major movement in reserves anticipated.

**Kenmure Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2024**

Reserves Policy

The General Fund reserve is normally held at a level which will see it through twelve months without the need to transfer funds from other accounts. A decision on the appropriate level is made at the beginning of each year once the budget has been agreed, with the current level representing 10 months of ordinary expenditure.

The Fabric Fund increased during the year with the toilet refurbishments having been financed by a Legacy balance held within the General Fund. The Fabric Fund continues to benefit from manse rental income and the fund balance held is planned to be sufficient to cover routine maintenance costs and required one-off fabric projects.

The Education Fund primarily exists to fund the planned employment of a Development & Family Worker, replacing the original Youth Worker position. The Church has experienced difficulty in filling this new position and, with no expenditure during 2024, the fund continued to grow despite contributions slowing.

The Social Fund is generally disbursed as fund raising events are completed and usually has only a small balance.

The Guild Fund exists to fund the activities of the Guild and to facilitate the donation of funds to deserving causes.

The Youth Fund exists to fund the activities of the Youth Group, previously including an annual activity weekend and regular educational pursuits.

The BB Fund was set up in 2022 to receive a donation of funds from the Boys' Brigade company which has ceased to operate. Part of this fund was donated to Luwero Community Projects in Uganda during 2024 and a decision on the future use of the balance of the fund will be taken in due course.

The Church also held £921 (2023 £905) of restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Joint Session Clerk

9 March 2025

Kenmure Parish Church of Scotland SC012329

Independent Examiner's Report to the Trustees of Kenmure Parish Church of Scotland

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

This report is made solely to the charity's trustees, as a body, in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

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 Regulations).

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 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). 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 9 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.



10 March 2025

Kenmure Parish Church of Scotland

Receipts and Payments Account

<u>Year ended 31 December 2024</u>	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<u>Receipts</u>							
Donations	3	71,083	568	71,651	71,368	473	71,841
Legacies		0	0	0	0	0	0
Activities for generating funds		1,540	0	1,540	1,592	0	1,592
Bank & Deposit interest		4,146	0	4,146	2,349	0	2,349
		<u>76,769</u>	<u>568</u>	<u>77,337</u>	<u>75,309</u>	<u>473</u>	<u>75,782</u>
Rental of premises - Church halls		1,950	0	1,950	240	0	240
Rental of premises - Manse		4,125	0	4,125	3,000	0	3,000
Grants received		0	0	0	0	0	0
Other receipts	4	271	0	271	9	0	9
<u>Total Receipts</u>		<u>83,115</u>	<u>568</u>	<u>83,683</u>	<u>78,558</u>	<u>473</u>	<u>79,031</u>
<u>Payments</u>							
Costs of generating funds	5	104	0	104	111	0	111
Charitable activities		71,710	552	72,262	65,041	478	65,519
Governance costs		0	0	0	0	0	0
<u>Total Payments</u>		<u>71,814</u>	<u>552</u>	<u>72,366</u>	<u>65,152</u>	<u>478</u>	<u>65,630</u>
Excess of Receipts over Payments for the year before transfers		11,301	16	11,317	13,406	-5	13,401
Transfers between funds		0	0	0	0	0	0
Excess of Receipts over Payments for the year		11,301	16	11,317	13,406	-5	13,401

Kenmure Parish Church of Scotland

Statement of Balances

<u>At 31 December 2024</u>	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Bank & Deposit Balances					
Balances brought forward		99,823	905	100,728	87,327
Movement in year:					
Excess of Receipts over Payments for the year		11,301	16	11,317	13,401
Balances carried forward	2	<u>111,124</u>	<u>921</u>	<u>112,045</u>	<u>100,728</u>

Additional Information:

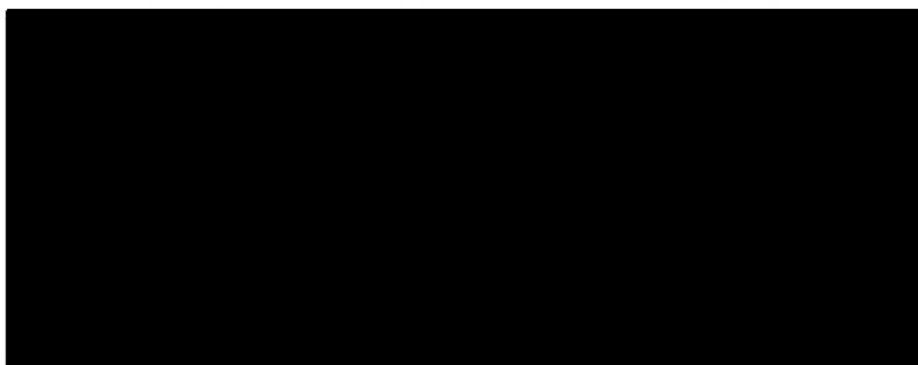
Assets

Gift Aid Receivable	<u>2,306</u>	<u>0</u>	<u>2,306</u>	<u>2,650</u>
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Liabilities

Accruals	<u>2,682</u>	<u>0</u>	<u>2,682</u>	<u>1,113</u>
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The accounts were approved by the Kirk Session and Congregational Board on 9 March 2025.
For and on behalf of the Kirk Session and Congregational Board



Kenmure Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2016.

2 Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Restricted funds					
Flower Fund	905	568	-552	0	921
	905	568	-552	0	921
Unrestricted funds					
Designated Fabric Fund	19,131	8,941	-15,101	8,950	21,921
Designated Education Fund	34,341	1,655	0	0	35,996
Designated Social Fund	145	0	0	0	145
Designated Guild Fund	1,569	2,051	-1,280	-200	2,140
Designated Youth Fund	14	28	0	0	42
Designated BB Fund	4,415	0	-1,704	0	2,711
Unrestricted General Fund	40,208	70,440	-53,729	-8,750	48,169
	99,823	83,115	-71,814	0	111,124
Total funds	100,728	83,683	-72,366	0	112,045

Purposes of Restricted Funds

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

Purposes of Unrestricted Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property.

Education Fund: The Trustees have set aside funds for the employment of a Development & Family Worker and ongoing educational and training needs of office bearers and helpers.

Social Fund: The Trustees run this fund for the social activities of the Church, the main purpose of which is to disburse surpluses to deserving causes.

Guild Fund: The Trustees are responsible for the Guild, whose appointed office bearers have day to day control of this fund.

Youth Fund: The Trustees are responsible for the Youth Group, whose appointed office bearers have day to day control of this fund.

BB Fund: The Trustees received these funds from the Boys' Brigade company which has ceased to operate. A decision on the future use of these funds will be taken in due course.

General Fund: This fund is used for the expenses in day to day running of the Church.

Kenmure Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
3 Analysis of Donations						
Gift Aid Donations	40,749	0	40,749	42,269	0	42,269
Tax recovered on Gift Aid	12,535	0	12,535	12,349	0	12,349
Freewill Offerings	6,047	0	6,047	6,642	0	6,642
Ordinary Offerings (Open Plate)	10,253	0	10,253	8,146	0	8,146
Other Offerings, Donations etc (note 9)	1,499	568	2,067	1,962	473	2,435
	71,083	568	71,651	71,368	473	71,841
4 Analysis of Other Receipts						
Bank charges refund	271	0	271	0	0	0
Utility refunds	0	0	0	9	0	9
	271	0	271	9	0	9
5 Analysis of Payments						
Costs of Generating Funds						
Investment Manager's Fees	0	0	0	0	0	0
Offering Envelopes	104	0	104	111	0	111
	104	0	104	111	0	111
Charitable Activities						
Giving to Grow	26,783	0	26,783	31,867	0	31,867
Ministerial Expenses	869	0	869	687	0	687
Presbytery Dues	3,664	0	3,664	1,867	0	1,867
Youth Work	150	0	150	0	0	0
Pulpit Supply	1,300	0	1,300	560	0	560
Other Salary Costs	2,548	0	2,548	2,429	0	2,429
Fabric Repairs & Maintenance	14,606	0	14,606	7,364	0	7,364
Council Tax	0	0	0	766	0	766
Insurance	2,566	0	2,566	2,484	0	2,484
Heat & Light	5,007	0	5,007	3,366	0	3,366
Cleaning & Kitchen	4,901	0	4,901	5,247	0	5,247
Outreach	839	0	839	522	0	522
Organ & Music	527	0	527	463	0	463
Printing & Stationery	50	0	50	334	0	334
Donations	6,004	0	6,004	4,100	0	4,100
Other Expenses	1,896	552	2,448	2,985	478	3,463
	71,710	552	72,262	65,041	478	65,519
Governance Costs						
Independent Examiner's Fee	0	0	0	0	0	0
	0	0	0	0	0	0
Total	71,814	552	72,366	65,152	478	65,630

Kenmure Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2024

6 Trustee Remuneration and Related Party Transactions

During the year two trustees received reimbursement of travel expenses totalling £41 (2023 - £43).
No remuneration was paid to any trustee.

7 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.

8 Collections for Third Parties

	2024	2023
	£	£
Lodging House Mission	60	254
Tearfund	519	0
Christian Aid	1,008	1,124
Harvest for the Hungry	725	760
Luwero Community Projects	850	0
Scripture Union Scotland	700	0
Cash for Kids	0	50
Glasgow City Mission	0	547
Compassion UK	310	0
	4,172	2,735

9 Other Offerings, Donations etc

	2024	2023
	£	£
Congregational donations	0	325
Funerals	100	200
Other donations	1,967	1,910
	2,067	2,435