

The Church of Scotland
Alloway & Fisherton Parish Church

Annual Report and Accounts
For the year ended 31 December 2024

Congregation No: 070440

Scottish Charity No: SC012456

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

TRUSTEES' ANNUAL REPORT FOR THE 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 in note 1 to 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

2024 was an encouraging year. The year before had seen a good recovery after the problems caused by Covid and that improvement saw many returning to real time worship and other social events. We also moved forward in our Union with Fisherton which happened on 6th April and we are now in the final stages of the Presbytery Plan.

We currently provide two regular Sunday Services, one at Fisherton at 9.30 am and the other at Alloway at 10.30 am. The Alloway service is live streamed. There is also a Wednesday worship service and during the summer months sundown services were held at Dunure beach. We have a regular Sunday school, also providing a holiday club when required and a one week summer club. The church also supports three uniformed organisations, the Boys' Brigade, the Guides and the Scouts. There are also "Messy Church" meetings held monthly on a Saturday at 4.00 pm which allow families the opportunity to come together at a more appropriate time for them. We also have a regular "Quiet Time of Prayer" group which meets regularly in the Fellowship lounge. As well as offering a time for reflection and Bible study the group works hard to promote prayer which is an essential part of church life.

A small group of members also provide monthly services at local nursing homes and a few of our members, who are "worship trained", often take part in leading services in local churches.

There is also a group of members who staff our church during the summer months to allow visitors the opportunity to spend some quiet time and view our beautiful sanctuary.

Our halls are very well used with our own activities and the community also make very good use of our excellent facilities. A number of youth organisations meet regularly together with toddler groups and many other local clubs. We also use the hall for weekly teas/coffees after all our regular services, for a monthly coffee morning in aid of "Trees for Life", as a collection point for the Ayrshire Foodbank, for our annual new-year concert, for monthly Leisured Lunches and for our Christmas Fair.

The meetings held include "Stepping Stones" (bereavement help meetings), "Musical Memories" (Dementia/Vulnerable support) and any other additional activities planned. In 2024 this included a 4 week Lenten Study, a six week autumn study, a Ladies Day retreat and regular Men's breakfast meetings. A new venture started this year was "Pulse", a youth group for secondary school pupils which is now held every two months. There is also a Friendship Group who meet at Fisherton.

We were also able to continue with considerable fund raising for Christian Aid, Crossreach, the Vine Trust and our Malawi Partnership mission work.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and Performance

Attendance at our regular worship continues to be strong with around 200 regular worshippers. Our on-line service is still much appreciated by many who find it a great help to be able to continue worship with us but are unable to attend. Messy Church services continue to be popular with around 50/70 children attending. Our "Quiet time of Prayer" group continues to support the life of the church through prayer and the numbers, although small have increased recently. The group is focussed and prayer requests from members of the congregation continue to form an important part of their session as does prayers for world events.

Musical Memories is still well loved by the community with many enjoying fellowship and is well supported by our local nursing homes. The Stepping Stones meetings are much appreciated and provide significant help to many. The Ladies Retreat which was very well supported when first started in 2023 was repeated this year and was again fully subscribed. Also introduced in 2023, The Men's breakfast, proved to be a very popular event and has now become a regular feature with some excellent speakers coming along to enlighten us on various topics. A few from outwith the church have been part of the 30 or so attending which has been encouraging. "Pulse" got off to a very busy start with more teenagers turning up than expected. Although quite raucous for the first meeting, things have quietened down and it is now running well and being enjoyed by about 30 to 40 youngsters. The Fisherton friendship group meets monthly with a varied programme and provides fellowship for a small but growing number. There was a visit to the David Livingstone Birthplace Museum which was open to the entire congregation and was well supported.

For our charity work we organised a book sale and coffee morning during Christian Aid Week in May and together with funds from donations and a sponsored Kilt Walk helped us to raise over £8,800. A harvest supper was organised to raise funds for the Vine Trust which enabled us to give £617 and our Christmas Fair raised £3,500 for our mission work in Bandawe.

Some of the other events that took place during the year - Leisurly Lunches, Harvest Supper, a Ceilidh night and Christmas Fair, were all well supported by the congregation and parish and, as well as providing much needed and much appreciated companionship, also enabled us to provide financial help to many charities. In addition our summer church opening which saw around 1,000 visitors allowed us to donate over £1,000 to Ayrshire Cancer Support.

Our youth and family worker continues his excellent work both in the life of the congregation and in particular with Messy church, Pulse and the local schools. This school connection is very strong and it is particularly good to see hundreds of children and parents around Christmas using the church for services and concerts.

All of these services and events could only happen with hard work and good leadership and here we are very blessed. We have many in the congregation who are very able and willing to take on these tasks and who do so enthusiastically. Our Minister has again been the inspiration and driving force in moving things forward and encouraging others to take up any challenge put forward. This year we were able to show our appreciation for his work as we celebrated with him in 25 years of ministry at Alloway. A special celebration tea was held followed by a special Sunday service and presentation.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Statement on Risk Management

Weekly checks of fire alarms, fire exits and heating as well as the general condition of the Church and Halls have been carried out by the Property Team. Monthly checking of fire extinguishers and emergency lighting have also been completed by the Property Team with a 6 monthly check of the fire alarm system and emergency lighting carried out by an authorised contractor and an annual check/service of all fire extinguishers carried out by an external contractor in April 2024.

PAT testing was completed by an appropriately qualified contractor in January 2024.

Fire Scotland completed their Fire Audit in January 2024 with no issues identified.

We reviewed and updated our Fire Risk Assessment in November 2024.

An inspection of the condition of trees in our car park was completed by a qualified tree surgeon in April 2024.

Financial Review

Incoming Resources

Unrestricted Funds income totalled £297,476 compared with £280,365 for 2023. The principal source of income for the General Fund continues to be Offerings and Donations of Church Members at £243,598 in 2024, compared to £245,109 in 2023. The overall increase in General Funds is primarily due to funds transferred on Union with Fisherton of £15,303 and an increase in interest received on funds deposited with the Church of Scotland Deposit Fund of £15,934 (£13,858 in 2023).

Restricted Funds Income totalled £16,143 compared with £21,208 in 2023 from donations to the Malawi Fund from Church Members and generous donations received in 2023 and 2024 for the Community Fund.

Resources Expended

Total expenditure in 2024 was £302,615 compared with £285,085 in 2023.

The increase in Unrestricted Fund expenditure of £29,841 is driven primarily by an increase in the Giving to Grow contribution, salary costs and energy costs.

Expenditure from Restricted Funds was £8,930 (£21,241 in 2023) and primarily related to the Malawi Fund. The main driver was the payment of school fees for students that our members sponsor. In 2023, expenditure was higher as we purchased mattresses for Bandawe Primary school and completed the project started in 2022 to build a pit latrine also at Bandawe Primary School.

Net Resources

Unrestricted Funds had a Surplus of £3,929 and Restricted Funds a Surplus of £7,213, resulting in Total Funds carried forward rising to £377,959.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves Policy

The Charity Trustees have considered the Reserves required and have taken into account their current and future liabilities. At the year end the Church held Unrestricted Funds of £331,634. Of this £65,626 were Designated Funds, with the balance of £266,008 representing approximately twelve months expenditure in accordance with the Trustees' Policy.

The Church also held £20,198 in a Restricted Fund for the Ayr Presbytery Malawi Appeal, £17,567 in the Restricted Community Fund, £2,050 in the Restricted Garden Fund, with remaining smaller Restricted Funds held totalling £431.

Structure, Governance and Management

The congregation is a registered charity, number SC012456 and is administered in accordance with the terms of the Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

The 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. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

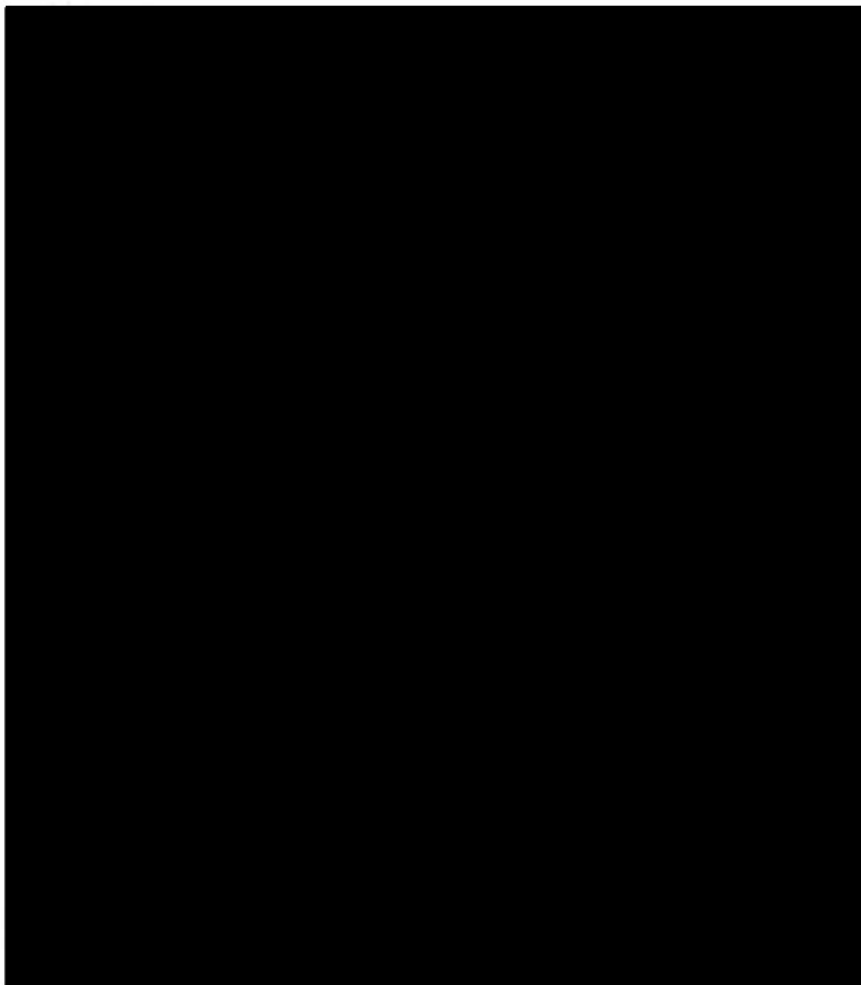
ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and Administrative Information

Trustees

Those who acted as Trustees at any time during the year and up to the date on which these accounts were signed are:

Members of the Kirk Session:



**ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024**

Principal Office Bearers



Principal Office

Auld Nicks View
Alloway
Ayr
KA7 4RT

Charity No: SC012456

Independent Examiner



Chartered Accountant
Galbraith Pritchards CA
20 Barns Street
Ayr KA7 1XA

Bankers

Bank of Scotland,
123 High Street,
Ayr KA7 1QP

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

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).

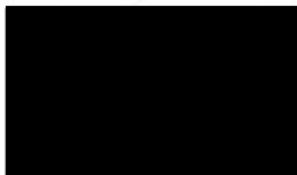
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial 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 keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the Trustees and signed on their behalf,



ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ALLOWAY & FISHERTON PARISH CHURCH

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 22.

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 requirements 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). 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.

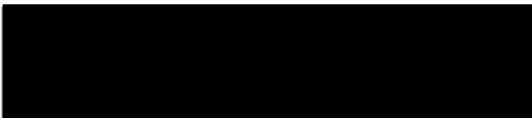
Independent examiner's statement

In connection with my examination no matter has come to my attention

1 which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.



Member of the Institute of Chartered Accountants of Scotland
Galbraith Pritchards CA
20 Barns Street
Ayr KA7 1XA

11 March 2025

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted		Restricted		Endowment		Unrestricted		Restricted		Endowment		Total	
		Funds	2024	Funds	2024	Fund	2024	Funds	2023	Funds	2023	Fund	2023	Fund	2023
		£	£	£	£	£	£	£	£	£	£	£	£	£	£
Income and endowments from:															
Donations and legacies	1	243,598	14,766	-	-	-	258,364	245,109	20,224	-	-	-	265,333	-	265,333
Charitable activities	2	5,355	-	-	-	-	5,355	4,050	-	-	-	-	4,050	-	4,050
Trading activities	3	6,317	-	-	-	-	6,317	6,735	-	-	-	-	6,735	-	6,735
Investment Income	4	17,265	-	-	-	-	17,265	14,614	-	-	-	-	14,614	-	14,614
Other	5	24,941	1,377	-	-	-	26,318	9,857	984	-	-	-	10,841	-	10,841
Total income		297,476	16,143	-	-	-	313,619	280,365	21,208	-	-	-	301,573	-	301,573
Expenditure on															
Raising funds	6	335	-	-	-	-	335	221	-	-	-	-	221	-	221
Charitable activities	6	293,350	8,930	-	-	-	302,280	263,623	21,241	-	-	-	284,864	-	284,864
Total expenditure		293,685	8,930	-	-	-	302,615	263,844	21,241	-	-	-	285,085	-	285,085
Net income/(expenditure) before gains and losses on investments		3,791	7,213	-	-	-	11,004	16,521	(33)	-	-	-	16,488	-	16,488
Net gains/(losses) on Investments		138	-	-	-	-	138	-	-	-	-	-	-	-	-
Net Income/(expenditure)		3,929	7,213	-	-	-	11,142	16,521	(33)	-	-	-	16,488	-	16,488
Transfers between funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net movement in funds		3,929	7,213	-	-	-	11,142	16,521	(33)	-	-	-	16,488	-	16,488
Reconciliation of funds:															
Total funds brought forward		327,705	33,033	6,079	6,079	6,079	366,817	311,184	33,066	6,079	6,079	6,079	350,329	6,079	350,329
Total funds carried forward		331,634	40,246	6,079	6,079	6,079	377,959	327,705	33,033	6,079	6,079	6,079	366,817	6,079	366,817

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Fixed Assets			
Investments	9	3,662	-
Total Fixed Assets		<u>3,662</u>	<u>-</u>
Current Assets			
Debtors	10	48,263	34,780
Deposit Fund	11	307,349	300,000
Cash at bank and in hand		<u>46,343</u>	<u>53,222</u>
Total Current Assets		<u>401,955</u>	<u>388,002</u>
Liabilities			
Creditors falling due within one year	12	<u>27,658</u>	<u>21,185</u>
Net Assets		<u>377,959</u>	<u>366,817</u>
The funds of the charity			
Endowment funds	15	6,079	6,079
Restricted income funds	15	40,246	33,033
Unrestricted income funds	15	<u>331,634</u>	<u>327,705</u>
Total charity funds		<u>377,959</u>	<u>366,817</u>

The accounts were approved by the trustees on 5th March 2025 and signed on their behalf by:

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE 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 accounts 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Funds

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 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

All donations and gifts are included within incoming resources under either restricted or unrestricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended

Expenditure is recognised on an accrual basis as the liability is incurred

Tangible 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.

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 original purchase cost.

Taxation

Alloway & Fisherton Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to tax on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
1. Donations and Legacies								
Offerings	186,318	2,257	-	188,575	182,864	2,200	-	185,064
Tax recovered on Gift Aid	35,328	1,121	-	36,449	36,935	2,447	-	39,382
Legacies	12,000	-	-	12,000	18,194	-	-	18,194
Other	9,952	11,388	-	21,340	7,116	15,577	-	22,693
	243,598	14,766	-	258,364	245,109	20,224	-	265,333
2. Income from charitable activities								
Weddings, Funerals & Baptisms	5,355	-	-	5,355	4,050	-	-	4,050
	5,355	-	-	5,355	4,050	-	-	4,050
3. Income from other trading activities								
Church Hall rental income	6,317	-	-	6,317	6,735	-	-	6,735
	6,317	-	-	6,317	6,735	-	-	6,735
4. Investment Income								
Deposit Fund interest	15,934	-	-	15,934	13,858	-	-	13,858
Endowment income	1,254	-	-	1,254	756	-	-	756
Dividends received	77	-	-	77	-	-	-	-
	17,265	-	-	17,265	14,614	-	-	14,614
5. Other Income								
Collections for other charities	7,750	-	-	7,750	9,355	-	-	9,355
Grants received	573	-	-	573	-	-	-	-
Transfer of Union Balance	15,303	171	-	15,474	-	-	-	-
Other	1,315	1,206	-	2,521	502	984	-	1,486
	24,941	1,377	-	26,318	9,857	984	-	10,841

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
7. Staff costs and numbers		
Salaries and wages	37,825	32,749
Social security costs	-	-
Total	37,825	32,749

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

	2024	2023
	Number	Number
Ministerial support	1	1
Administration	6	5
	7	6

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

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 5th and subsequent years £38,884.

8. Trustee Remuneration and Related Party Transactions

During the year 17 (2023 – 7) trustees received reimbursement of expenses incurred totalling £17,645 (2023 £14,858), with 3 (2023 – 4) related parties of trustees receiving reimbursement of expenses incurred totalling £1,705 (2023 £2,227)

During the year 9 (2023 – 15) transactions were entered into with a supplier who is related to a trustee amounting to £9,210 (2023 – £4,326).

The following trustees received the undernoted amounts for the services described.

	2024	2023
	£	£
Name and service:		
	20,729	19,551
	7,032	5,416
	3,270	2,800

During the year £48,452 (2023 £51,151) was donated to the congregation by trustees or their spouses.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
9. Investment		
Transfer of Union Balance	3,524	-
Additions	-	-
Disposals	-	-
Realised gain/(loss) on investments	-	-
Unrealised gain/(loss) on investments	138	-
Market value at 31 December 2024	<u>3,662</u>	<u>-</u>
Investments at cost	<u>1,087</u>	<u>-</u>
The following investments are held:		
Holdings in the Church of Scotland Investors Trust Growth Fund		
	2024	2023
	£	£
10. Debtors		
Gift Aid Tax Refund Due	23,995	25,108
Prepayments	9,057	4,846
Hall Lets	1,530	288
Accrued Income	13,681	4,506
Other Debtors	-	32
	<u>48,263</u>	<u>34,780</u>
	2024	2023
	£	£
11. Deposit Fund		
Church of Scotland Investors Trust Deposit Funds	<u>307,349</u>	<u>300,000</u>
	<u>307,349</u>	<u>300,000</u>
	2024	2023
	£	£
12. Creditors		
Other	10,677	6,350
Accruals	16,381	14,835
Deferred Income	600	-
	<u>27,658</u>	<u>21,185</u>

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13. Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	-	3,662	-	-	3,662
Current Assets	291,024	64,606	40,246	6,079	401,955
Current Liabilities	25,016	2,642	-	-	27,658
Net Assets as at 31 December 2024	266,008	65,626	40,246	6,079	377,959

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	-	-	-	-	-
Current Assets	292,902	55,988	33,033	6,079	388,002
Current Liabilities	18,809	2,376	-	-	21,185
Net Assets as at 31 December 2023	274,093	53,612	33,033	6,079	366,817

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

15. Movement in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Endowment Funds					
Hall Endowment Trust Fund	6,079	-	-	-	6,079
Restricted Funds					
Presbytery of Ayr Malawi Appeal Fund	14,222	12,241	6,265	-	20,198
Community Fund	16,446	3,206	2,085	-	17,567
Alloway Garden Fund	2,050	-	-	-	2,050
Alloway Flower Fund	115	-	52	-	63
Alloway Sunday School Fund	200	-	-	-	200
Fisherton Book Club Fund	-	57	57	-	-
Fisherton Flower Fund	-	265	239	-	26
Fisherton Friendship Club Fund	-	374	232	-	142
	<u>33,033</u>	<u>16,143</u>	<u>8,930</u>	<u>-</u>	<u>40,246</u>
Unrestricted Funds					
Alloway Designated Fabric Fund	20,411	50	-	-	20,461
Alloway Designated Fabric Reserve Fund	31,849	420	-	-	32,269
Designated Youth Organisations Fund	726	1,000	400	-	1,326
Alloway Designated Coffee and Chat Fund	4	3,716	2,641	(1,075)	4
Alloway Designated Social Committee Fund	622	1,734	1,501	(300)	555
Fisherton Designated Fabric Fund	-	5,983	-	-	5,983
Fisherton Designated Reserve Fund	-	5,028	-	-	5,028
General Fund	274,093	279,683	289,143	1,375	266,008
	<u>327,705</u>	<u>297,614</u>	<u>293,685</u>	<u>-</u>	<u>331,634</u>
Total Funds	<u>366,817</u>	<u>313,757</u>	<u>302,615</u>	<u>-</u>	<u>377,959</u>

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

15. Movement in Funds

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Endowment Funds					
Hall Endowment Trust Fund	6,079	-	-	-	6,079
Restricted Funds					
Presbytery of Ayr Malawi Appeal Fund	16,001	17,924	19,703	-	14,222
Community Fund	14,960	2,984	1,498	-	16,446
Garden Fund	2,050	-	-	-	2,050
Flower Fund	55	100	40	-	115
Sunday School Fund	-	200	-	-	200
	<u>33,066</u>	<u>21,208</u>	<u>21,241</u>	<u>-</u>	<u>33,033</u>
Unrestricted Funds					
Designated Fabric Fund	20,411	-	-	-	20,411
Designated Fabric Reserve Fund	31,109	740	-	-	31,849
Designated Youth Organisations Fund	726	-	-	-	726
Coffee and Chat Fund	4	3,295	2,376	(919)	4
Social Committee Fund	692	1,407	1,477	-	622
General Fund	<u>258,242</u>	<u>274,924</u>	<u>259,992</u>	<u>919</u>	<u>274,093</u>
	<u>311,184</u>	<u>280,366</u>	<u>263,845</u>	<u>-</u>	<u>327,705</u>
Total Funds	<u>350,329</u>	<u>301,574</u>	<u>285,086</u>	<u>-</u>	<u>366,817</u>

Purposes of Endowment Funds

Income from the Hall Endowment Trust Fund is to be used for the general running costs of the church hall and is part of the interest arising during the year which is credited to the General Fund.

Purposes of Restricted Funds

Presbytery of Ayr Malawi Appeal: The monies raised are paid to or on behalf of that fund when required.

Community Fund: Funds were donated to Alloway Parish Church to be used for the benefit of the local community (note, this has been reclassified from a Designated Fund to a Restricted Fund in 2020).

Alloway Garden Fund: Funds were donated to Alloway Parish Church to be used in our Church gardens.

Alloway Flower Fund: Funds were donated to Alloway Parish Church to be used to purchase flowers.

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

15. Movement in Funds (continued)

Purposes of Restricted Funds (continued)

Alloway Sunday School Fund: Funds were donated to Alloway Parish Church to be used for our Sunday School.

Fisherton Book Club Fund: Funds set aside for people to come together as a group to discuss selected books.

Fisherton Flower Fund: Funds to provide flowers for Church services.

Fisherton Friendship Club Fund: Fund aims to reduce social isolation through group meetings with invited guest speakers, themed events, etc.

Purposes of Designated Funds

Alloway Designated Fabric Fund: The trustees have set aside funds to meet routine maintenance of church property and facilities.

Alloway Designated Fabric Reserve Fund: The trustees have set aside funds to meet the cost of significant or unusual expenditure on church property and facilities.

Designated Youth Organisations Fund: The trustees have set aside funds raised by church youth organisations to be used for the furtherance of the charity's objectives as requested by those organisations.

Alloway Coffee and Chat Fund: These funds are raised through donations received during Coffee and Chat fellowship and will be used to support specific charities.

Alloway Social Committee Fund: These funds are raised through donations received during Social Committee fellowship and events and will be used to support specific charities.

Fisherton Designated Fabric Fund: The trustees have set aside funds for the maintenance of the Church property.

Fisherton Designated Reserve Fund: The trustees have set aside as part of the reserves policy.

General Fund: The trustees use this fund for the financial administration of the charity's main activities.

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

	2024	2023
	£	£
Net movement in funds	11,142	16,488
Transfer of Union Balance	(15,474)	-
Increase/(decrease) in Investments	138	-
Increase/(decrease) in Debtors	13,483	(535)
Decrease/(increase) in Creditors	(6,473)	1,946
Net cash used in operating activities	2,816	17,899

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
17. Collections for Third Parties		
Congregational retiring offerings:		
The Vine Trust	2,654	2,306
Save the Children	555	305
Poppy Scotland	557	622
CrossReach	678	1,223
Ayrshire Food bank	678	-
Crosshouse Maternity Unit	404	-
DEC	404	-
Children's Society	-	174
Christian Aid Middle East Appeal	-	2,000
DEC Turkey & Syria Appeal	-	1,670
	<u>5,930</u>	<u>8,300</u>
Men's Breakfast donations:		
Kitega Community (Uganda)	110	-
CrossReach	125	-
Ayrshire Cancer Support	120	-
Whiteleys Retreat	176	-
Guide Dogs for the Blind	210	-
Ayrshire Food bank	-	124
	<u>741</u>	<u>124</u>
Coffee and Chat Fellowship donations:		
Trees for Life	<u>2,642</u>	<u>2,376</u>
Social Committee Fellowship donations:		
MND Scotland	500	-
CrossReach	500	-
Ayrshire Cancer Support	-	800
	<u>1,000</u>	<u>800</u>
Fisherton Friendship Group donations:		
Seascope	55	-
Alloway Tunnel Project	15	-
	<u>70</u>	<u>-</u>
Church Summer Opening donations:		
Ayrshire Cancer Support	1,000	-
River Garden	-	1,000
	<u>1,000</u>	<u>1,000</u>
Total Donations	<u>11,383</u>	<u>12,600</u>

ALLOWAY & FISHERTON PARISH CHURCH OF SCOTLAND

APPENDIX

Funds held for the benefit of the Congregation by the Church of Scotland General Trustees

	2024 £	2023 £
CAPITAL ACCOUNT		
Balances at Cost		
Church of Scotland Investor Trust Deposit Fund	26,406	-
Church of Scotland Investor Trust Growth Fund	29,605	-
Church of Scotland Investor Trust Income Fund	21,908	-
	<u>77,919</u>	<u>-</u>
 Balances at Market Value		
Church of Scotland Investor Trust Deposit Fund	26,406	-
Church of Scotland Investor Trust Growth Fund	59,608	-
Church of Scotland Investor Trust Income Fund	28,048	-
	<u>114,062</u>	<u>-</u>
 REVENUE ACCOUNT		
Balance at period end	<u>4,766</u>	<u>-</u>