

West Kilbride Parish Church of Scotland
Registered Scottish Charity SC013464

**West Kilbride Parish
Church of Scotland**



ACCRUED (SORP COMPLIANT) ACCOUNTS

2024

Congregation No : 120684

Registered Scottish Charity No : SC013464

Trustees' Annual Report - Year ended 31st December 2024

The Trustees present the annual report and accounts for West Kilbride Parish Church of Scotland for the year ended 31st 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

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.

Our Sunday morning service continues at 10.30am with a mixture of traditional and more contemporary worship. Following some very successful Alpha Courses, we now have something available every Sunday Evening. This includes an Evening Service once a month as well as the Practising the Way Course which has acted as a follow-up to Alpha. We continue to livestream our services each week, with around 100 watching online.

On 31st December 2024, the roll of WKPC was attested as 329 members, an increase of 1 over the previous year.

Communion services are publicised widely and held six times a year.

During the Sunday morning service, we continue to have a Sunday School (Adventure Kids) which is available for families with children of Primary School Age. A crèche facility is available if needed for the very young. Messy Church runs once a month with a good number of families engaged. Individuals responsible for working with children or adults at risk are appointed by the Kirk Session only after having completed the full recruitment procedure of the Church of Scotland (including membership of the Protection of Vulnerable Groups (PVG) Scheme). Two Safeguarding Co-ordinators and a Safeguarding Panel have been appointed to support the Kirk Session in discharging its responsibilities in relation to the protection of children and adults at risk.

Many organisations use the Church premises for both Church and non-Church related activities, including the Boy's Brigade Company, the various sections of the Girl Guides, dancing, the Village Band and Community Choir. More recently a judo class and a class to educate people to fall correctly have started in our halls. To facilitate disabled access to Church premises ramps have been installed to the Church Office and Halls and a lift has been installed for access to the Main (Bill Penny) Hall. Church premises also include a disabled toilet.

The Church holds a weekly "Wednesday Fellowship" at 7.00pm. This is a hybrid meeting (in-person and online), though it is online only during the winter months. There is also a prayer meeting on a Tuesday morning. Our small groups (Lifegroups) have also continued throughout this period – with most meeting in person and some continuing on Zoom.

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The Church continues to hold a weekly Coffee Morning (Church Cafe) on a Tuesday morning which is open to the community and we run a 'Warm Hub' in the autumn / winter months which turns into 'The Hub' in the spring / summer months. The Warm Hub is open on a Friday afternoon and is for anyone in the community to come and to enjoy friendship and refreshments in a warm space whilst allowing them to save money by not using their home heating and this has been well appreciated.

The Church is a member of Scotland's Churches Trust and is open to the public through the week, during the normal Church Office opening hours of 10.00am to 12.00 noon, four mornings a week.

West Kilbride Parish Church posts information on Facebook, Instagram and X (formerly Twitter) and hosts a website at wkpc.church. The website contains information about the church, including what is on each week and links to our sermon podcast hosted on Podbean and available to listen to on YouTube. We also stream our Sunday morning worship service live on our website each week (as well as on YouTube) which has been well appreciated by those who are not able to attend worship. Funerals held in the church are also able to be streamed which is appreciated by those who have been bereaved.

Achievements and Performance

The church was established on the 14th January 2010, when two churches in West Kilbride (West Kilbride St Andrew's and Overton Churches of Scotland) were united.

Following a refurbishment completed in March 2014, we now have a building that is flexible for worship and outreach and suitable for the 21st century and which allows us to do things that we were unable to do previously.

The heating in the Bill Penny Hall was replaced in February 2023 – and the Kirk Session is actively considering ways of improving the hall facilities we have.

██████████ was inducted to the joint congregation of West Kilbride Parish Church of Scotland on the 14th of January 2010 and remains the Minister at the year end.

The Kirk Session sets the policy and strategy of the church. In order to facilitate this strategy, a number of teams are in place. These have recently been reviewed. We have 6 teams – Fabric, Finance, Mission and Discipleship, Pastoral Care, Worship and Youth. We also have co-ordinators responsible for catering and for administration. The Kirk Session believes that appropriately skilled or qualified people have been appointed to team leadership and office bearing responsibility and thereby can provide effective management of the affairs of the charity. A regular bi-monthly team leaders meeting has been established prior to a bi-monthly Kirk Session meeting at which decisions regarding policy or strategy of the Church are made.

An Elder's Conference to discuss the vision of the church and to pray together is also held annually in January. In 2024, we held this in West Kilbride Parish Church with lunch in Fairlie.

This year, we began putting together a vision looking towards 2030 to try to help us think through an ageing membership and leadership.

Around 100-130 people are in attendance at our Sunday morning service

Our regular Sunday worship pattern over this period has been:

- 10.30am: Morning Worship with Adventure Kids.
- 6pm or 7pm - Evening Service / Alpha / Practicing the Way Course

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Messy Church began in-person from September 2022, and we have been encouraged by the families who have come along throughout 2023. This has built up further into 2024

We have continued our emphasis on prayer within the church. The Wednesday Fellowship is our weekly prayer meeting. This is a hybrid meeting for anyone to join in-person or online. There is also a Tuesday morning prayer meeting in the church. We also have an Elder's Prayer Meeting once a month on a Saturday morning.

There are 6 small groups (lifegroups) meeting fortnightly for Bible Study, prayer and fellowship. Most of these are 'in-person' but one is exclusively via Zoom. The church tried to change the Tuesday coffee morning on a Tuesday morning and integrate it with the Warm Hub, but this wasn't successful and following feedback from attendees including those at the Hub we have reverted to having a coffee morning called 'Church Cafe' which has been well appreciated, though numbers attending this have been small. We hope to advertise this better to the community in 2025.

Youth work has been challenging post-pandemic. We have 'Adventure Kids' on a Sunday morning with a regular, if small, core of children attending. Recently, this has increased slightly which has been encouraging. We have started a Toddler Group weekly on a Thursday morning called 'Seedlings' and this has been very popular and well appreciated. At Seedlings there are songs and a Bible Story as well as play and a snack.

We were delighted to have an adult baptism this year and welcome 12 new members into the church by profession, resolution and transfer and our overall membership increased by one during the past 12 months.

A Men's Breakfast has been started to encourage the men fortnightly on a Wednesday morning. Those who have been part of this have really appreciated it

We continue to be a collecting point for the local Foodbank and regular donations are made especially around Christmas using our 'Reverse Advent Calendar' where we encourage people to put in donations of food for the Foodbank and Village Larder each day of Advent. We are also an emergency food collection point for the Foodbank. Retiring collections have been made at other times for the work of other charities. The Warm Hub has been well-received within the church and community as we attempt to address the cost of living crisis in our community and help those in need.

The Church continues to support various missionary organisations that we have links with and to pray for them. We have had speakers from Tearfund, Asialink and Compassion in the past year. We are twinned with Emazwini in Milala Presbytery in Malawi and are able to share prayer points together as well as support them in practical ways.

We have held outreach events this year in the church – a Light Party, participated very successfully in the Yuletide Night in the village by again holding a 'Nativity Escape Room' along with family games. We also held a Hogmanay Ceilidh once more.

This has been an encouraging year in the church. Though we face the same challenges of a number of Church of Scotland congregations in terms of an older membership, we continue to try to look outwards into the community and prayerfully try to share the love of Jesus.

Stewardship Programme

We held a 'Stewardship Sunday' focused on talents with the leaders of each of the teams sharing what their team does. Through this, some members of the congregation have joined one of the church teams.

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Financial Review

The main source of income is through offerings, this year the General offerings have increased by **£2,675** compared to 2023. Gift Aid of £20,249 continued to be a significant contribution to our total income which was **£9,329** higher overall than 2023. A significant legacy of **£10,000** was received during the year.

Donations decreased by **£1,380**. Income to the General Fund from Hall lets, Weddings, Funerals Etc. increased by **£144** compared to 2023.

The revaluation of Funds held with The Church of Scotland Investors Trust Growth Fund, resulted in an unrealised gain of **£7,853**. Deposit interest and Dividends received totalled **£3,679**.

Expenditure in 2024 decreased significantly by **£30,502** when compared to 2023. This was mainly due to the absence of any major building maintenance requirements.

Utility costs almost doubled to **£15,051** as beneficial fixed price contracts negotiated by the General Trustees came to an end. We do continue to benefit from new, albeit higher cost contracts negotiated by the General Trustees which are fixed for the next two years.

The Trustees continue to subscribe to the policy of the UK Living Wage Foundation to set a baseline for Church Salaries.

The total funds held by the Congregation increased by **£16,321** to **£446,052** of which **£275,000** is a Fixed Asset.

Investment Policy and Performance

Not relevant for WKPC

Risk Management

The trustees have risk assessments for fire, health and safety and food hygiene and have formulated relevant policies for these. The main risk to our congregation is the age of our members and the knock-on effect to our congregational income. The trustees are mindful of this risk and are presently looking at ways to increase our membership and increase income levels by developing the stewardship cycle.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £74,077 which represents just over 6 months general expenditure. The Church also held £86,667 of restricted funds, which have been specified in note 15.

Structure, Governance and Management

The congregation is a registered charity, number SC013464 and is administered in accordance with the terms of the Unitary Constitution of the Church of Scotland.

The members of the Kirk Session, alone, 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 for the effective management of the charity. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. During a period of vacancy, the Interim Moderator assumes membership of the Kirk Session.

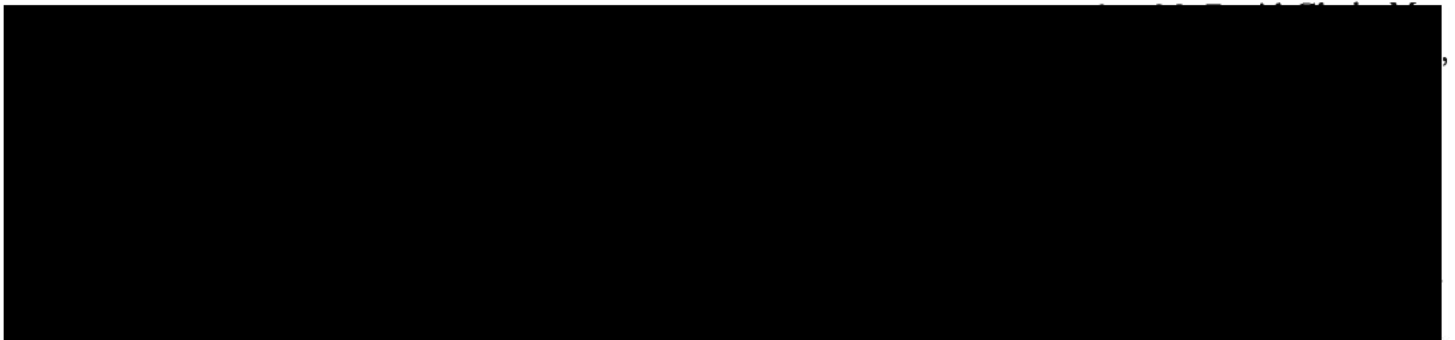
The Kirk Session is chaired by the minister and currently has a regular meeting six times a year and is responsible for spiritual and temporal affairs within the church. The Kirk Session may also meet at other times when a meeting is properly called and constituted.

The Church of Scotland Unitary Constitution allows for the development of team working within the governance of the Kirk Session acting as charity trustees. Accordingly, some responsibilities are delegated to these teams who meet periodically according to need, and report to meetings of the Kirk Session.

Reference and Administrative Information

Trustees

Kirk Session:



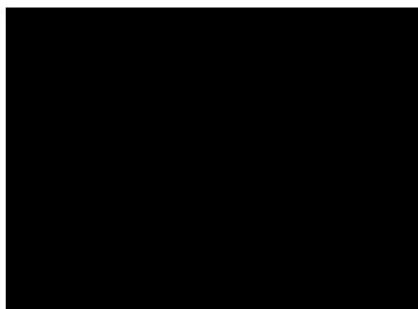
Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:

Fabric Convenor:




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Principal Office

Charity Name: West Kilbride Parish Church of Scotland
Charity Registration Number: SC013464
Congregation Reference No: 120684
Contact Address: Church Office
West Kilbride Parish Church of Scotland
31 Main Street
WEST KILBRIDE
KA23 9AW
Phone: 01294 829902

Independent Examiner


JRD LLP
11 Portland Road
Kilmarnock
KA1 2BT

Bankers

Royal Bank of Scotland
Irvine (E) Branch
69 High Street
Irvine
KA12 0AL

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).

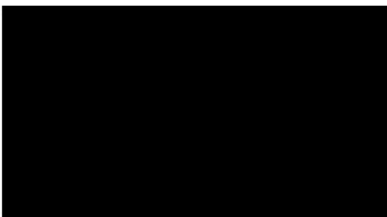
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial 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 congregation'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 on 25 March, 2025 and signed on their behalf by:



Session Clerk

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

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

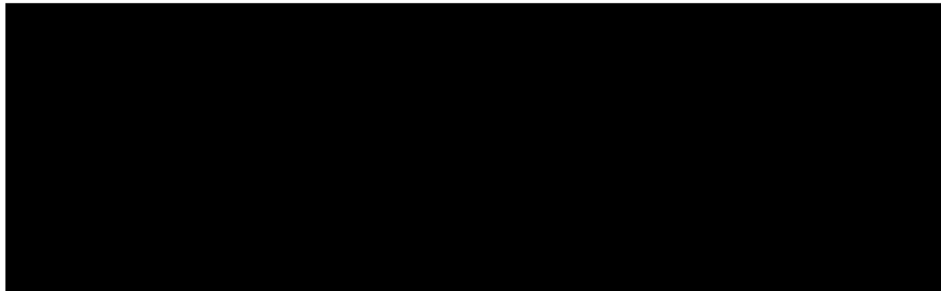
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 [other than disclosed below*]

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.

Name:



Address: **JRD LLP**
11 Portland Road
Kilmarnock
KA1 2BT

Date: **26 March 2025**

Statement of Financial Activities
For the year ended 31 December 2024

		Unrestricted	Restricted	Endowment		Unrestricted	Restricted	Endowment	
	Note	Funds	Funds	Funds	Total	Funds	Funds	Funds	Total
		2024	2024	2024	2024	23	2023	2023	2023
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and Legacies	1	127,436	10,000	-	137,436	122,887	-	-	122,887
Charitable Activities	2	5,497	-	-	5,497	5,353	-	-	5,353
Other trading activities	3	-	-	-	-	-	-	-	-
Investments	4	1,748	1,588	343	3,679	1,902	1,360	245	3,507
Other	5	1,400	-	-	1,400	6,936	-	-	6,936
Total Income		136,081	11,588	343	148,012	137,078	1,360	245	138,683
Raising Funds	6	171	-	-	171	163	-	-	163
Charitable Activities	6	138,077	55	1,241	139,373	168,074	55	1,754	169,883
Other	6	-	-	-	-	-	-	-	-
Total Expenditure		138,248	55	1,241	139,544	168,237	55	1,754	170,046
Net incoming(expenditure) before gains and losses on investments		(2,167)	11,533	(898)	8,468	(31,159)	1,305	(1,509)	(31,363)
Net gains/(losses) on investments		562	6,219	1,072	7,853	157	5,144	838	6,139
Net income/expenditure		(1,605)	17,752	174	16,321	(31,002)	6,449	(671)	(25,224)
Transfers between funds		-	-	-	-	-	-	-	-
Net Movement in Funds		(1,605)	17,752	174	16,321	(31,002)	6,449	(671)	(25,224)
Total funds brought forward		75,682	343,935	10,114	429,731	106,684	337,486	10,785	454,955
Total funds carried forward		74,077	361,687	10,288	446,052	75,682	343,935	10,114	429,731

West Kilbride Parish Church of Scotland
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Balance Sheet
At 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £
	Note								
Fixed Assets									
Tangible Fixed assets	9	-	275,000	-	275,000	-	275,000	-	275,000
Investments	10	6,520	72,145	12,435	91,100	5,958	65,926	11,363	83,247
		6,520	347,145	12,435	366,100	5,958	340,926	11,363	358,247
Current Assets									
Debtors	11	4,900	-	-	4,900	4,500	-	-	4,500
Bank and cash		63,809	14,542	(2,147)	76,204	65,916	3,009	(1,249)	67,676
		68,709	14,542	(2,147)	81,104	70,416	3,009	(1,249)	72,176
Creditors									
Falling due within one year	12	1,152	-	-	1,152	692	-	-	692
		1,152	-	-	1,152	692	-	-	692
Net Current Assets		67,557	14,542	(2,147)	79,952	69,724	3,009	(1,249)	71,484
Net Assets		74,077	361,687	10,288	446,052	75,682	343,935	10,114	429,731
The funds of the charity:									
Unrestricted Income Funds	13	74,077	-	-	74,077	75,682	-	-	75,682
Restricted Income Funds	13	-	361,687	-	361,687	-	343,935	-	343,935
Endowment Funds	13	-	-	10,288	10,288	-	-	10,114	10,114
Total Charity Funds		74,077	361,687	10,288	446,052	75,682	343,935	10,114	429,731

The accounts were approved by the Kirk Session on 25 March, 2025
For and on behalf of the Kirk Session

**Notes forming part of 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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006 (as amended), the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use, which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds, which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted 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 accruals basis as the liability is incurred.

Interest receivable

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

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

Accounting Policies (continued)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls, 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.

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Buildings	100 years
Motor vehicles	5 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

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

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

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
1 Donations and Legacies								
Offerings	93,078	-	-	93,078	90,403	-	-	90,403
Tax recovered on Gift Aid	20,249	-	-	20,249	19,076	-	-	19,076
Legacies	-	10,000	-	10,000	1,200	-	-	1,200
Contributions from Congregational Organisation:	-	-	-	-	-	-	-	-
Donations	5,958	-	-	5,958	7,338	-	-	7,338
Value of Donated Goods	-	-	-	-	-	-	-	-
Others	8,151	-	-	8,151	4,870	-	-	4,870
	127,436	10,000	-	137,436	122,887	-	-	122,887
2 Income from charitable activities								
Weddings and Funerals	950	-	-	950	950	-	-	950
Use of Halls	4,547	-	-	4,547	4,403	-	-	4,403
	5,497	-	-	5,497	5,353	-	-	5,353
3 Income from other trading activities								
Rent	-	-	-	-	-	-	-	-
4 Investment income								
Dividends Received	139	1,526	263	1,928	123	1,357	234	1,714
Deposit Interest	1,609	62	80	1,751	1,779	3	11	1,793
	1,748	1,588	343	3,679	1,902	1,360	245	3,507
5 Other income								
Grants	1,400	-	-	1,400	6,936	-	-	6,936
	1,400	-	-	1,400	6,936	-	-	6,936
Total income	136,081	11,588	343	148,012	137,078	1,360	245	138,683

**Notes forming part of the financial statements
for the year ended 31 December 2024 (continued)**

6 Analysis of Expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Raising Funds								
Offering Envelopes	171	-	-	171	163	-	-	163
Fund Raising Refurbishment	-	-	-	-	-	-	-	-
	171	-	-	171	163	-	-	163
Charitable Activities								
Going for Growth Allocation	67,522	-	-	67,522	69,874	-	-	69,874
Presbytery Dues	-	-	-	-	1,900	-	-	1,900
Minister's Travel Expenses	1,279	-	-	1,279	1,537	-	-	1,537
Pulpit Supply	800	-	-	800	200	-	-	200
Other Salary Costs	19,356	-	-	19,356	21,256	-	-	21,256
Fabric Repairs and Maintenance	9,500	-	-	9,500	41,089	-	-	41,089
Council Tax	3,747	-	-	3,747	3,664	-	-	3,664
Insurance	5,403	-	-	5,403	5,201	-	-	5,201
Utilities	15,051	-	-	15,051	7,731	-	-	7,731
Church Office Expenses	4,145	-	-	4,145	4,102	-	-	4,102
Young People	436	-	-	436	589	-	-	589
Mission	3,885	-	-	3,885	1,349	-	-	1,349
Flowers (Legacy)	-	55	-	55	-	55	-	55
Refurbishment	-	-	-	-	1,800	-	-	1,800
Fabric Capital	-	-	-	-	-	-	-	-
Other Expenses	6,953	-	1,241	8,194	7,782	-	1,754	9,536
	138,077	55	1,241	139,373	168,074	55	1,754	169,883
Total Expenditure	138,248	55	1,241	139,544	168,237	55	1,754	170,046

Support costs have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Notes forming part of the financial statements
for the year ended 31 December 2024 (continued)

	2024	2023
	£	£
7 Staff costs and numbers		
Salaries and wages	19,356	21,256
Social security costs	-	-
Furlough recovered	-	-
Total	<u>19,356</u>	<u>21,256</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2024	2023
Administration	1	1
Church Organist	1	1
Premises Maintenance/Cleaning	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

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 5th and subsequent years of service was £38,884.

8 Trustee Remuneration and Related Party Transactions

During the year 1 trustee received reimbursement of travel expenses incurred of £1,279 (2023: £1,537 to 1 trustee) and Council Tax of £3,747 (2023: £3,664), a total of £5,027 (2023: £5,201) [REDACTED] a trustee, received £600 for providing his services as Hall keeper [REDACTED] a trustee, received £10,750 as Church Administrator.

During the year a total of £52,000 was donated to the congregation by the trustees.

Notes forming part of the financial statements
for the year ended 31 December 2024 (continued)

	Buildings	Office Equipment	Total
	£	£	£
9 Tangible Fixed Assets			
Cost			
At 1 January 2024	275,000	-	275,000
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>275,000</u>	<u>-</u>	<u>275,000</u>
Accumulated Depreciation			
At 1 January 2024	-	-	-
Charge for year	-	-	-
Eliminated on disposals	-	-	-
At 31 December 2024	<u>-</u>	<u>-</u>	<u>-</u>
Net Book Value			
At 31 December 2024	<u>275,000</u>	<u>-</u>	<u>275,000</u>
At 31 December 2023	<u>275,000</u>	<u>-</u>	<u>275,000</u>

	2024	2023
	£	£
10 Investments		
Market value at 31 December 2023	83,247	77,107
Unrealised gain/(loss) on investments	7,853	6,140
Market value at 31 December 2024	91,100	83,247
Investments at cost	49,771	49,771
The following investments are held:		
Church of Scotland Investors Trust Growth Fund	<u>91,100</u>	<u>83,247</u>

Notes forming part of the financial statements
for the year ended 31 December 2024 (continued)

	2024 £	2023 £
11 Debtors		
Gift Aid Tax Refund Due	4,900	4,500
	4,900	4,500

	2024 £	2023 £
12 Creditors		
Tear Fund Middle East Appeal	-	346
Lodging House Mission	-	346
Zuia Trafficking Tanzania	576	-
Shelter (Scotland)	576	-
	1,152	692

	General £	Designated £	Restricted £	Endowment £	Total £
13 Analysis of Net Assets Among Funds					
Fixed Assets	-	-	275,000	-	275,000
Investments	-	6,520	72,145	12,435	91,100
Current Assets	53,986	9,823	14,542	(2,147)	76,204
Debtors	4,900	-	-	-	4,900
Creditors	(1,152)	-	-	-	(1,152)
Net Assets at 31 December 2024	57,734	16,343	361,687	10,288	446,052

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.

**Notes forming part of the financial statements
for the year ended 31 December 2024 (continued)**

15 Movement In Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2024 £
Fixed Assets					
Church Manse	275,000	-	-	-	275,000
	<u>275,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>
Endowment Funds					
Benevolent Fund	10,114	1,415	(1,241)	-	10,288
	<u>10,114</u>	<u>1,415</u>	<u>(1,241)</u>	<u>-</u>	<u>10,288</u>
Restricted Funds					
Flower Fund - legacies	307		(55)	-	252
Organ Fund	4,998	564		-	5,562
Fabric Fund (Capital)	43,695	4,935		-	48,630
Refurbishment Fund	19,935	12,308		-	32,243
	<u>68,935</u>	<u>17,807</u>	<u>(55)</u>	<u>-</u>	<u>86,687</u>
Unrestricted Funds					
Designated Benevolent Fund	1,244	11		-	1,255
Designated Sunday Tea Fund	-			-	-
Designated Rendezvous Fund	-			-	-
Designated Fabric Fund	13,722	1,367		-	15,089
General Fund	60,716	156,163	(159,146)	-	57,733
	<u>75,682</u>	<u>157,541</u>	<u>(159,146)</u>	<u>-</u>	<u>74,077</u>
Total Funds	<u>429,731</u>	<u>176,763</u>	<u>(160,442)</u>	<u>-</u>	<u>446,052</u>

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 December 2023 £
Fixed Assets					
Church Manse	275,000	-	-	-	275,000
	<u>275,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>275,000</u>
Endowment Funds					
Benevolent Fund	10,785	1,083	(1,754)	-	10,114
	<u>10,785</u>	<u>1,083</u>	<u>(1,754)</u>	<u>-</u>	<u>10,114</u>
Restricted Funds					
Flower Fund - legacies	81	281	(55)	-	307
Organ Fund	4,545	453		-	4,998
Fabric Fund (Capital)	39,733	3,962		-	43,695
Refurbishment Fund	18,127	1,808		-	19,935
	<u>62,486</u>	<u>6,504</u>	<u>(55)</u>	<u>-</u>	<u>68,935</u>
Unrestricted Funds					
Designated Benevolent Fund	1,194	50	-	-	1,244
Designated Sunday Tea Fund	-	-	-	-	-
Designated Rendezvous Fund	-	-	-	-	-
Designated Fabric Fund	33,299	2,187	(21,764)	-	13,722
General Fund	72,191	173,172	(184,647)	-	60,716
	<u>106,684</u>	<u>175,409</u>	<u>(206,411)</u>	<u>-</u>	<u>75,682</u>
Total Funds	<u>454,955</u>	<u>182,996</u>	<u>(208,220)</u>	<u>-</u>	<u>429,731</u>

Purpose of Endowment Fund

This fund is made of several bequests, the proceeds of which are used to assist the poor in the congregation.

Purpose of Restricted Funds

Flower Fund

This is a fund to provide flowers for display during services of worship.

Organ Fund

This is a fund to provide funds for Organ maintenance.

Fabric Fund

This is a fund to pay for Capital expenditure on the Fabric of the Church.

Refurbishment Fund

This is a fund to pay for the Refurbishment of the Church.

Purpose of Designated Funds

Benevolent Fund

The trustees have set aside funds for the benefit of the poor in the Parish.

Sunday Tea & Rendezvous Fund

The trustees have set aside funds collected in fellowship, for supporting projects associated with the objectives of the Charity.

Fabric Fund

The trustees have set aside funds to allow for maintenance and refurbishment

Notes forming part of the financial statements
for the year ended 31 December 2024(continued)

	2024	2023
	£	£
16 Collection for Third Parties		
West Kilbride Village Larder	1,320	1,200
DEC Turkey -Syria Appeal	-	350
McMillan Cancer Support	936	676
Tear Fund	28	348
Lodging House Mission	-	348
Scripture Union Scotland	414	-
School Bag collection	367	-
Compassion UK	91	-
Scottish Bible Society	144	-
Christian Aid	100	-
Shelter (Scotland)	576	-
Zuia Trafficking Tanzania	576	-
	<u>4,552</u>	<u>2,922</u>

17 Congregational Organisations

Whilst under the law of the Church, the trustees have certain supervisory responsibilities with regard to organisations affiliated to the congregation, the funds ingathered by these organisations are primarily for the purposes of the organisations and not congregational purposes and are disposable at the behest of their members who may or may not be Church of Scotland members.

The trustees do not consider their responsibilities extend to control or trusteeship, which rests with organisational office bearers.

It is therefore not the policy of the trustees to consolidate the accounts of any congregational organisation with those of the congregation.

It is however the policy of the trustees in the interests of accountability and to permit an assessment of the significance or otherwise of the organisational accounts to publish an abstract of the accounts of congregational organisations after examination by the congregational treasurer as note 17 to the accounts.

The trustees also confirm that none of the organisations under the jurisdiction of the Kirk Session use the Church Charity number or reclaim any tax under gift aid. As the only remaining organisation which was the Guild ceased activity at the end of 2020 there is nothing to report in this note.

West Kilbride Parish Church of Scotland
Registered Scottish Charity SC013464

Budget 2025

	2025 Budget £	2024 Actual
Income		
Congregational Offerings	92,000	93,078
Gift Aid	19,500	20,249
Hall Lets	4,500	4,547
Interest Dividends	3,500	3,678
Legacies	-	10,000
Weddings and Funerals	1,000	950
Donations	8,000	5,959
Sundry	7,500	9,551
Total Income	<u>136,000</u>	<u>148,013</u>
Expenditure		
Ministries and Mission	69,251	67,522
Presbytery Dues	1,900	-
Ministers Expenses	1,400	1,279
Local Ministry	-	-
Local Mission	4,000	3,885
Youth Work	700	436
Salaries	21,000	19,356
Office Expenses	4,100	4,145
Council Tax	3,800	3,747
Insurance and Utilities	21,000	20,454
Fabric Repairs and Maintenance	10,000	9,500
Sundry	9,000	9,219
Total General Expenditure	<u>146,151</u>	<u>139,542</u>

The trustees approved the Budget on 25 March, 2025


Treasurer