

# Kilbirnie New Parish Church of Scotland

Scotland · Charity number SC013750

## Details

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|            |   |
|------------|---|
| Status     | Active                                    |
| Legal form | Unincorporated association                |
| Part of    | The Church of Scotland (SC011353)         |
| Registered | 1990-07-25                                |
| Register   | <a href="#">View on the OSCR register</a> |

## Contact

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|         |  |
|---------|--|
| Address | Viewforth<br>21 Stoneyholm Road<br>Kilbirnie<br>KA25 7DT |
|---------|--|

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** 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.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** the advancement of religion

## Geography

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

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-12-31 | £0       | £0          | -      | 3         |
| 2024-12-31 | £101,898 | £102,303    | -      | 3         |
| 2023-12-31 | £55,182  | £50,836     | -      | 0         |
| 2022-12-31 | £58,533  | £57,788     | -      | 0         |
| 2021-12-31 | £54,620  | £52,804     | -      | 0         |
| 2020-12-31 | £68,562  | £61,023     | -      | 0         |

**Kilbirnie New Parish Church of Scotland**

Scotland - Charity number SC013750

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# Accounts

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**The Church of Scotland**  
**KILBIRNIE NEW PARISH CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 070439**

**Charity No: SC 013750**

## Reference and Administrative Information

Charity Name: Kilbirnie New Parish Church

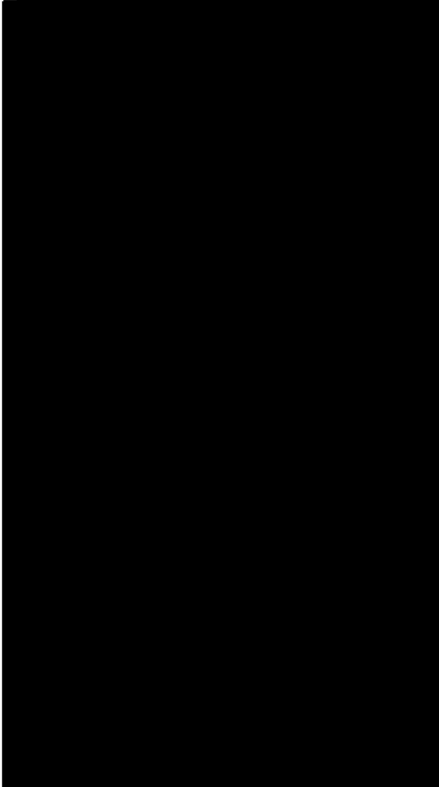
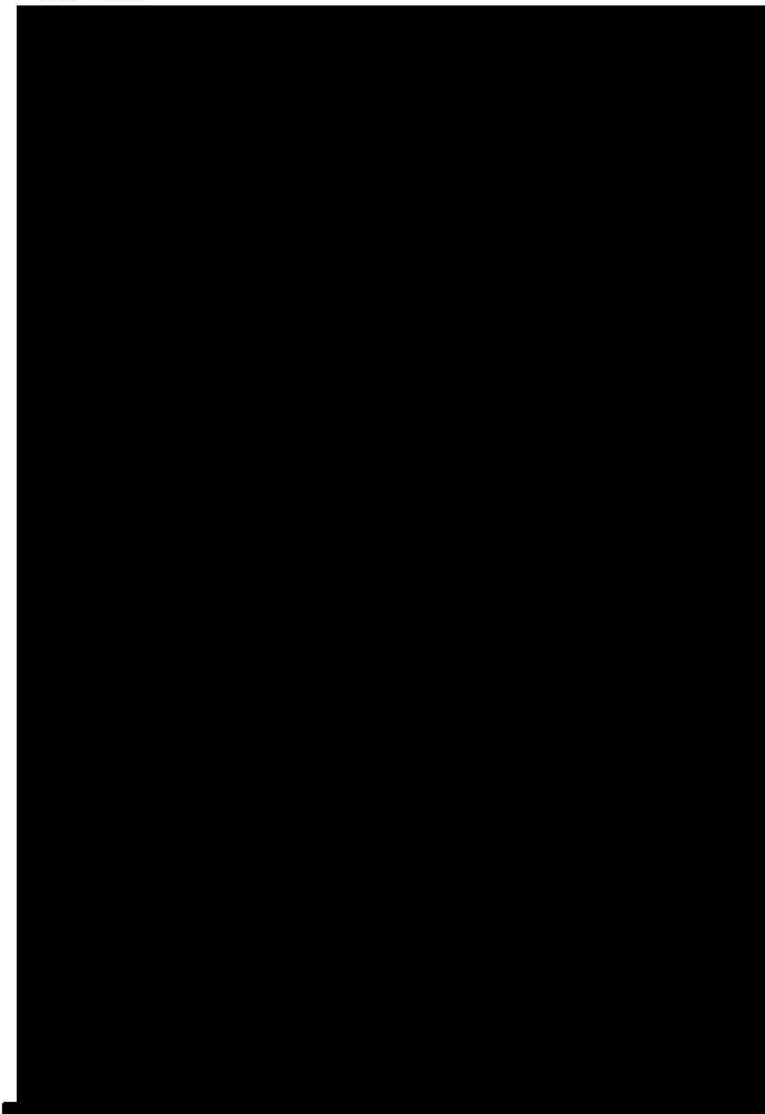
Charity Registration Number: SC013750

Congregation Reference No: 070439

Contact Address:



## Trustees



Interim Moderator 15/11/2024 to 31/12/2024  
Interim Moderator 21/11/2023 to 04/02/2024

**Principal Office-bearers**

Minister:

Rev. Fiona Ross

Session Clerk



Church Treasurers:

**Independent Examiner**



**Bankers**

Royal Bank of Scotland,  
1 Moncrieff Street  
Paisley  
Renfrewshire  
PA3 2AW

# **Trustees' Annual Report**

## **Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution or Deed of Constitution (Unitary Form).

#### **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 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.

#### **Organisational Structure**

The Congregational Board is chaired by the minister and meets eight times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets eight 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.

Worship is held at 11:00 am every Sunday, also at Easter and Christmas. A Service of Remembrance is held at 10:45am to enable us to observe the 2 minute silence at 11:00 am. Thereafter the local Churches gather at the local Cenotaph for community remembrance. There is a Wednesday Club held monthly for fellowship. Rainbows and Brownies meet weekly during school term. Our Choir leads worship on a Sunday with various concerts/events during the year. We also have a Newsletter group, Flower Committee, Ladies Fellowship and a Fundraising Committee.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2024**

#### **Achievements and Performance**

The Harvest Service appeal supported the local Primary School Breakfast Club which provides breakfast at the school for children who need nourishment to start the day. We also supported Hillhead Gives HQPE – a local charity recently set up to provide support to young people suffering with mental health issues. This was founded by a member of our congregation. We also support a local charity with donations at our Christmas Eve Service.

The local Orange Lodge currently rent the Church on a monthly basis providing a regular income. Various Fundraising events take place involving the community e.g. Coffee morning, Fashion Show, Bingo Night.

#### **Financial Review**

Our main source of Income is our weekly/monthly offerings. As we are a newly united church we are at present promoting the use of monthly standing orders. This is an ongoing activity. We are currently reviewing Gift Aid as well.

The purpose of the Special Appeal Fund is to Finance future repair and expenditure of the Church Roof and Windows.

#### **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 cash funds of £42,904 of which £1331 had been designated for fabric fund and £759 for Benevolent Fund, which is to be used at the ministers discretion. The remaining balance of £40,814 represents about six months expenditure.

The Church also held £74,737 of restricted funds which have been provided for the purpose of financing future repair and expenditure of the Church Roof and Windows.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2024**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board 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 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



  
Session Clerk

Date ..... 05 / 03 / 24 .....

## **Independent Examiner's Report to the Trustees of Kilbirnie New Parish Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 14.

### **Respective responsibilities of trustees and examiner**

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

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

### **Basis of independent examiner's statement**

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

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

- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have been met.

Signed

Name:

Address:

Date:

14/03/25

**KILBIRNIE NEW PARISH CHURCH**  
**Receipts and Payments Account**  
**Year ended 31st December, 2024**

|   |             | General<br>Fund<br>Unrestricted<br>2024<br>£ | Benevolent<br>Fund<br>Unrestricted<br>2024<br>£ | Special Appeal<br>Fund<br>Restricted<br>2024<br>£ | Fabric Fund<br>Unrestricted<br>2024<br>£ | Total<br>This Period<br>2024<br>£ | Total<br>Last Period<br>2023<br>£ |
|---|-------------|--|---|---|--|-----------------------------------|-----------------------------------|
| <b><u>Receipts</u></b>  | <b>Note</b> |  |   |   |  |                                   |                                   |
| Donations   | 3           | 40988  |   | 4617  |  | 45605                             | 53635                             |
| Legacies  |             |  |   |   |  |                                   |                                   |
| Activities for Generating Funds   |             | 6626   |   |   |  | 6626                              | 1547                              |
| Bank & Deposit interest   |             | 685  |   | 1042  |  | 1727                              |                                   |
| Tax Recovered   |             | 6041   |   |   |  | 6041                              |                                   |
|   |             |  |   |   |  |                                   |                                   |
| Rental of premises  |             | 561  |   |   |  | 561                               |                                   |
| Sale of assets  |             |  |   |   |  |                                   |                                   |
| Sale of investments   |             |  |   |   |  |                                   |                                   |
| Grants  |             |  |   |   |  |                                   |                                   |
| Receipts from General Trustees  |             | 9844   |   |   |  | 9844                              |                                   |
| Transfer of Union Balance   |             | 17217  |   |   |  | 17217                             |                                   |
| Other Receipts  | 4           | 5277   |   | 500   | 8500                                     | 14277                             |                                   |
|   |             |  |   |   |  |                                   |                                   |
| <b><u>Total Receipts</u></b>  |             | <u>87239</u>                                 |   | <u>6159</u>                                       | <u>8500</u>                              | <u>101898</u>                     | <u>55182</u>                      |
| <b><u>Payments</u></b>  | <b>5</b>    |  |   |   |  |                                   |                                   |
| Costs of generating funds   |             | 94401  |   |   |  | 94401                             | 50736                             |
| Fabric Repairs  |             |  |   |   | 7753                                     | 7753                              |                                   |
| Benevolence payment   |             |  | 49  |   |  | 49                                |                                   |
| Governance costs  |             | 100  |   |   |  | 100                               | 100                               |
|   |             |  |   |   |  |                                   |                                   |
| <b><u>Total Payments</u></b>  |             | <u>94501</u>                                 | <u>49</u>                                       |   | <u>7753</u>                              | <u>102303</u>                     | <u>50836</u>                      |
| <b>Excess of Receipts over Payments<br/>for the year before transfers</b> |             | -7262  | -49   | 6159  | 747                                      | -405                              |                                   |
| <b>Transfers</b>  |             | 7500   |   | 1500  |  | 9000                              |                                   |
| <b>Excess of Receipts over Payments<br/>for the year</b>                  |             | <u>-14762</u>                                | <u>-49</u>                                      | <u>4659</u>                                       | <u>747</u>                               | <u>8595</u>                       |                                   |

**KILBIRNIE NEW PARISH CHURCH**

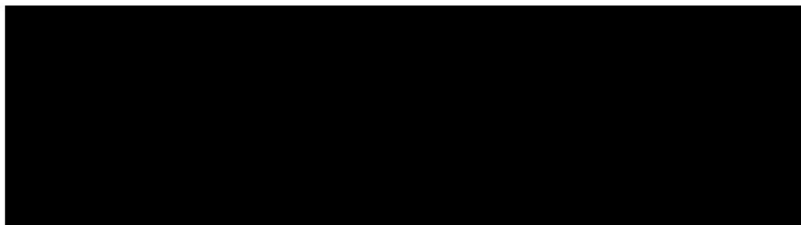
**Statement of Balances**

**At 31 December 2024**

|   | Unrestricted<br>General Fund | Unrestricted<br>Benevolent<br>Fund | Restricted<br>Special<br>Appeal Fund | Unrestricted<br>Fabric<br>Fund | Total                       | Total                       |
|---|------------------------------|------------------------------------|--------------------------------------|--------------------------------|-----------------------------|-----------------------------|
|   | 2024                         | 2024                               | 2024                                 | 2024                           | 2024                        | 2023                        |
| Note  | £                            | £                                  | £                                    | £                              | £                           | £                           |
| <b><u>Bank &amp; Deposit Balances</u></b>                   |                              |                                    |                                      |                                |                             |                             |
| Bank & deposit balances<br>brought forward                  | 55576                        | 808                                | 70078                                | 584                            | 127046                      | 122700                      |
| <b><u>Movement in year:</u></b>                             |                              |                                    |                                      |                                |                             |                             |
| Excess of Receipts over Payments for the year               | -14762                       | -49                                | 4659                                 | 747                            | -9405                       | 4246                        |
| Transfer of funds   |                              |                                    |                                      |                                |                             | 100                         |
| Bank & deposit balances<br>carried forward                  | <u>40814</u>                 | <u>759</u>                         | <u>74737</u>                         | <u>1331</u>                    | <u>117641</u>               | <u>127046</u>               |
| <b><u>Investments at market value</u></b><br>(cost £ xxxxx) |                              |                                    |                                      |                                |                             |                             |
|   | <u>                    </u>  | <u>                    </u>        | <u>                    </u>          | <u>                    </u>    | <u>                    </u> | <u>                    </u> |
| <b><u>Assets</u></b>  |                              |                                    |                                      |                                |                             |                             |
| Gift Aid Receivable   | <u>                    </u>  | <u>                    </u>        | <u>                    </u>          | <u>                    </u>    | <u>                    </u> | <u>                    </u> |
| <b><u>Liabilities</u></b>                                   |                              |                                    |                                      |                                |                             |                             |
| Cost of repair not yet billed                               | <u>                    </u>  | <u>                    </u>        | <u>                    </u>          | <u>                    </u>    | <u>                    </u> | <u>                    </u> |

The accounts were approved by the Kirk Session and Financial Board on 05/03/2025

For and on behalf of the Kirk Session and Financial Board



Session Clerk

Treasurer

## **KILBIRNIE NEW PARISH CHURCH**

### **Statement of Balances**

#### **Notes to the Accounts**

#### **1. Trustee Remuneration and Related Party Transactions**

During the year 2 Trustees received the sum of £2354 in total:

Rev Norman Whyte Interim Moderator £554

Archie Currie £1800 pulpit supply

#### **2. Movements in Funds**

|                           | At 1 Jan<br>2024<br>£ | Receipts<br>£     | Payments<br>£     | Transfers<br>£    | At 31 Dec<br>2024<br>£ |
|---------------------------|-----------------------|-------------------|-------------------|-------------------|------------------------|
| <b>Unrestricted funds</b> |                       |                   |                   |                   |                        |
| Designated Fabric Fund    | 584                   |                   | 7753              | 8500              | 1331                   |
| General Fund              | 55576                 | 87239             | 94501             | -7500             | 40814                  |
| Benevolent Fund           | 808                   |                   | 49                |                   | 759                    |
|                           | <u>56968</u>          | <u>87239</u>      | <u>102303</u>     | <u>1000</u>       | <u>42904</u>           |
| <b>Restricted funds</b>   |                       |                   |                   |                   |                        |
| Special Appeal Fund       | <u>70078</u>          | <u>6159</u>       | <u>          </u> | <u>-1500</u>      | <u>74737</u>           |
|                           | <u>          </u>     | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u>      |
| <b>Endowment funds</b>    |                       |                   |                   |                   |                        |
|                           | <u>          </u>     | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u>      |
|                           | <u>          </u>     | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u>      |
| <b>Total funds</b>        | <u>127046</u>         | <u>93398</u>      | <u>102303</u>     | <u>-500</u>       | <u>117641</u>          |

#### **Purposes of Designated Funds**

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

Benevolent Fund : To be used at the discretion of the Minister

#### **Purposes of Restricted Funds**

Special Appeal Fund: To Finance future repair and expenditure of the Church Roof and Windows

|                                    | Unrestricted<br>General<br>Fund<br>2024<br>£ | Unrestricted<br>Benevolent<br>Fund<br>2024<br>£ | Restricted<br>Special<br>Appeal Fund<br>2024<br>£ | Unrestricted<br>Fabric<br>Fund<br>2024<br>£ | Current<br>Period<br>Total<br>2024<br>£ | Last<br>Period<br>Total<br>2023<br>£ |
|------------------------------------|--|---|---|---|---|--------------------------------------|
| <b>3. Analysis of Donations</b>    |  |   |   |   |   |                                      |
| S/O Non Gift Aid                   | 7171   |   | 914   |   | 8085                                    | 7040                                 |
| S/O Gift Aid                       | 22486  |   | 1798  |   | 24284                                   | 23427                                |
| Tax Recovered                      | 6041   |   |   |   | 6041                                    | 8102                                 |
| Open Plate                         | 11331  |   |   |   | 11331                                   | 4595                                 |
| Transfer of Union                  | 17217  |   |   |   | 17217                                   |                                      |
| From C of S Fabric Fund Revenue    | 9844   |   |   |   | 9844                                    |                                      |
| Funerals                           | 1715   |   |   |   | 1715                                    | 1290                                 |
| Weddings                           | 300  |   |   |   | 300                                     |                                      |
| Newsletter                         | 678  |   |   |   | 678                                     | 205                                  |
| Coin a Day                         | 1402   |   |   |   | 1402                                    | 1342                                 |
| Wednesday Club                     | 86   |   |   |   | 86                                      | 109                                  |
| Book of Memories                   | 100  |   |   |   | 100                                     | 40                                   |
| 1st Kilbirnie B.B.                 | 500  |   |   |   | 500                                     |                                      |
| Ladies Group                       | 1320   |   |   |   | 1320                                    |                                      |
| Choir Concert                      | 325  |   |   |   | 325                                     | 118                                  |
| Rainbows                           | 200  |   |   |   | 200                                     |                                      |
| Interest received                  | 685  |   | 1042  |   | 1727                                    | 1444                                 |
| Hall Rent                          | 561  |   |   |   | 561                                     | 304                                  |
| Turk/Syr Earthquake Appeal         |  |   |   |   |   | 500                                  |
| Gas Refund                         |  |   |   |   |   | 87                                   |
| Sundry Income                      |  |   |   |   |   | 202                                  |
| <b>4. Analysis of Other Income</b> |  |   |   |   |   |                                      |
| Donations                          | 3497   |   | 1905  |   | 5402                                    | 5818                                 |
| Spec Coll (Harvest/Xmas Eve)       | 586  |   |   |   | 586                                     | 159                                  |
| Pulpit Supply recovered            | 654  |   |   |   | 654                                     | 400                                  |
| Returned cheque                    | 540  |   |   |   | 540                                     |                                      |
| <b>Total Receipts</b>              | <b>87239</b>                                 | <b>0</b>  | <b>5659</b>                                       | <b>0</b>                                    | <b>92898</b>                            | <b>55182</b>                         |

|  | Unrestricted<br>General<br>Fund<br>2024<br>£ | Unrestricted<br>Benevolent<br>Fund<br>2024<br>£ | Restricted<br>Special<br>Appeal Fund<br>2024<br>£ | Unrestricted<br>Fabric<br>Fund<br>2024<br>£ | Current<br>Period<br>Total<br>2024<br>£ | Last<br>Period<br>Total<br>2023<br>£ |
|--|--|---|---|---|---|--------------------------------------|
|--|--|---|---|---|---|--------------------------------------|

## 5. Analysis of Payments

### Charitable activities

|                                       |       |    |   |      |        |       |
|---------------------------------------|-------|----|---|------|--------|-------|
| Giving to Grow (Ministry & Mission)   | 51920 |    |   |      | 51920  | 29028 |
| Presbytery dues                       | 1388  |    |   |      | 1388   | 745   |
| Pulpit supply                         | 2420  |    |   |      | 2420   | 760   |
| Salaries                              | 8309  |    |   |      | 8309   | 5634  |
| Travel Expenses                       | 1171  |    |   |      | 1171   | 1994  |
| Fabric repairs & maintenance          | 3579  |    |   | 7753 | 11332  | 1570  |
| Heat & Light                          | 10259 |    |   |      | 10259  | 3453  |
| Council Tax & Insurance               | 10133 |    |   |      | 10133  | 4843  |
| Christian Copyright Licence           | 424   |    |   |      | 424    | 403   |
| Photocopier Expenses                  | 201   |    |   |      | 201    |       |
| Postage                               | 72    |    |   |      | 71     | 60    |
| Stationery                            | 306   |    |   |      | 306    | 301   |
| Computer Costs                        | 60    |    |   |      | 60     | 60    |
| Cleaning Materials                    | 59    |    |   |      | 59     | 20    |
| Auld Kirk Gifts                       | 563   |    |   |      | 563    |       |
| New Keys                              | 19    |    |   |      | 19     |       |
| Flowers for N. Carruthers             | 20    |    |   |      | 20     |       |
| Hillhead Hqpe (Harvest Collection)    | 200   |    |   |      | 200    | 159   |
| Moorpark Primary (Harvest Collection) | 200   |    |   |      | 200    |       |
| Locum Fees (Auld Kirk)                | 3098  |    |   |      | 3098   |       |
| Auditors Fee                          | 100   |    |   |      | 100    | 100   |
| New Laptop                            |       |    |   |      |        | 479   |
| Sundry Expenses                       |       |    |   |      |        | 269   |
| Turk/Syr Earthquake Appeal            |       |    |   |      |        | 500   |
| Account Transfer                      |       |    |   |      |        | 100   |
| Benevolent                            |       | 49 |   |      | 49     | 457   |
|                                       | 94501 | 49 | 0 | 7753 | 102302 | 50935 |

### Governance costs

|                             |     |  |  |  |  |  |
|-----------------------------|-----|--|--|--|--|--|
| Independent examiner's fees | 100 |  |  |  |  |  |
|                             | 100 |  |  |  |  |  |

**6. 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 maximum £38,884 in 5th and subsequent years of service.

| <b>7. Collections for Third Parties</b> | <b>2024</b> | <b>2023</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| Harvest                                 | 400         | 159         |
| Christmas Eve                           | 186         | 0           |
|   | <u>586</u>  | <u>159</u>  |

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

|  | <b>2024</b>  | <b>2023</b> |
|--|--------------|-------------|
|  | <b>£</b>     | <b>£</b>    |
| <b><u>CAPITAL ACCOUNT</u></b>                      |              |             |
| Credit Balances held at 31 December 2024           | 3466         | 0           |
| Credit Balance held at 31 December 2024            | <u>39009</u> | <u>0</u>    |
| <b>Total</b>                                       | <u>42475</u> | <u>0</u>    |
| <br>   |              |             |
| <b><u>REVENUE ACCOUNT</u></b>                      |              |             |
| Credit Balance at 31 December 2024                 | <u>428</u>   | <u>0</u>    |
| <br>   |              |             |
| Note: All of the above relate to transfer of Union |              |             |
| <br>   |              |             |
| <b><u>TEMPORARY ACCOUNT</u></b>                    |              |             |
| Debit Balance at 31 December 2024                  | <u>615</u>   | <u>0</u>    |