

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

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 070439**

**Charity No: SC 013750**

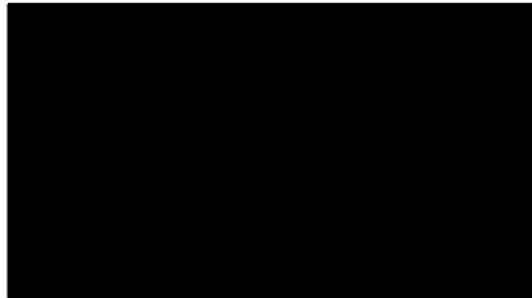
## Reference and Administrative Information

Charity Name: Kilbirnie New Parish Church

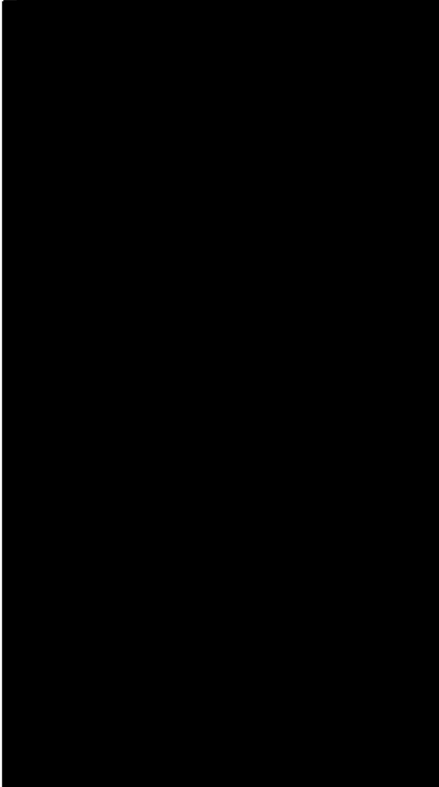
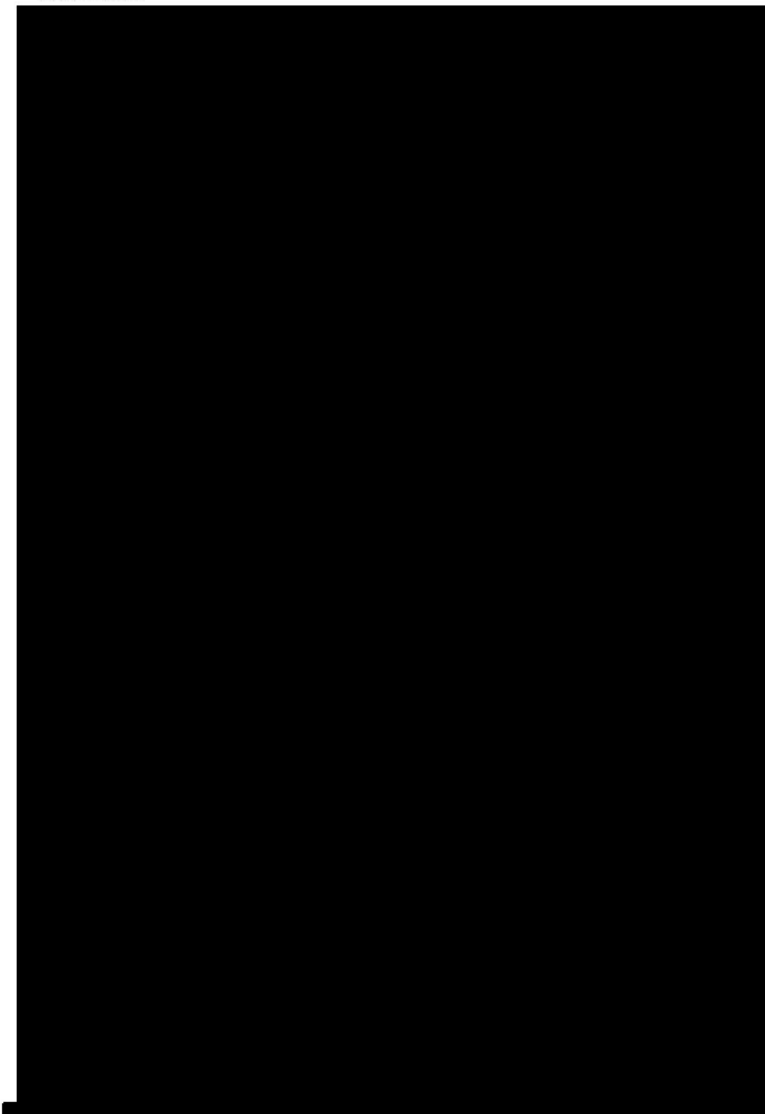
Charity Registration Number: SC013750

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 Fund Unrestricted 2024 £	Benevolent Fund Unrestricted 2024 £	Special Appeal Fund Restricted 2024 £	Fabric Fund Unrestricted 2024 £	Total This Period 2024 £	Total Last Period 2023 £
<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 for the year before transfers</b>		-7262	-49	6159	747	-405	
<b>Transfers</b>		7500		1500		9000	
<b>Excess of Receipts over Payments for the year</b>		<u>-14762</u>	<u>-49</u>	<u>4659</u>	<u>747</u>	<u>8595</u>	

**KILBIRNIE NEW PARISH CHURCH**

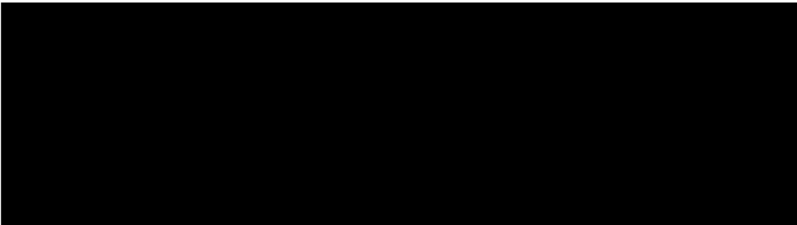
**Statement of Balances**

**At 31 December 2024**

	Unrestricted General Fund	Unrestricted Benevolent Fund	Restricted Special Appeal Fund	Unrestricted Fabric Fund	Total	Total
	2024	2024	2024	2024	2024	2023
Note	£	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>						
Bank & deposit balances 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 carried forward	40814	759	74737	1331	117641	127046
<b><u>Investments at market value</u></b>						
(cost £ xxxxx)						
<b><u>Assets</u></b>						
Gift Aid Receivable						
<b><u>Liabilities</u></b>						
Cost of repair not yet billed						

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 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<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 General Fund 2024 £	Unrestricted Benevolent Fund 2024 £	Restricted Special Appeal Fund 2024 £	Unrestricted Fabric Fund 2024 £	Current Period Total 2024 £	Last Period Total 2023 £
<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 General Fund 2024 £	Unrestricted Benevolent Fund 2024 £	Restricted Special Appeal Fund 2024 £	Unrestricted Fabric Fund 2024 £	Current Period Total 2024 £	Last Period Total 2023 £
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## 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
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### 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.

**7. Collections for Third Parties**

Harvest

Christmas Eve

2024	2023
£	£
400	159
186	0
<u>586</u>	<u>159</u>

APPENDIX

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

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