

The Church of Scotland
Kirkmuirhill Parish Church

Annual Report and Accounts
For the Year Ended 31 December 2024

Congregation No: 130715

Charity No: SC014451

Reference and Administrative Information

Charity Name: Kirkmuirhill Parish Church

Charity Registration Number: SC014451

Congregation Reference No: 130715

Charity Address: The Church Office
Kirkmuirhill Parish Church
Lanark Road
Kirkmuirhill
ML11 9RB

Website: <https://www.kirkmuirhillparishchurch.org/>

Trustees:

The Trustees who served during the year and to the date of this report were as follows:

Kirk Session

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] (left Feb 24)
[REDACTED] (Treasurer)
[REDACTED] Session Clerk
[REDACTED]
[REDACTED] 1 March 2024 to 31 October 2024
[REDACTED] 1 November 2024 until present

Congregational Board

[REDACTED] (retired 19.05.24)
[REDACTED] (retired 19.05.24)
[REDACTED] (elected 19.05.24)
[REDACTED] (re-elected April 22)
[REDACTED] (elected April 22)
[REDACTED] (Elected April 22)

Co-opted Members 2022

[REDACTED]

Reference and Administrative Information

Principal Office-bearers

Minister:	[REDACTED] (Mar '19) Demitted Feb 2024
Interim Moderator	[REDACTED] 1 March 2024 to 31 October 2024
Session Clerk	[REDACTED] . 1 November 2024 until present
Church Treasurer:	[REDACTED]

Independent Examiner

[REDACTED]
Anderson MacDonald Accountants
29 Hamilton Street
Saltcoats
KA21 5DT

Bankers

Bank of Scotland
39 Union Street
Larkhall
ML9 1DT

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 Model Deed of Constitution of the Church of Scotland

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity's Trustees. The Kirk Session members are the Minister and the Elders of the church. The Elders are chosen by the Kirk Session from those members of the church who are considered to have the appropriate gifts and skills. The Congregational Board comprises Elders appointed by the Kirk Session, together with elected members of the Congregation who are believed to have the skills and commitment to contribute to the management affairs of the church and who are elected at the Stated Annual Meeting. The elected members serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session meets bi-monthly during the year and is responsible for the spiritual affairs of the church.

The Congregational Board is responsible for the temporal affairs of the Church, mainly finance and property. It elects its own Chair and meets bi-monthly during the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee. Other Committees are formed as the need arises.

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 in Scotland through a territorial ministry. It co-operates with other Churches in various Ecumenical Bodies in Scotland and beyond.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

The year 2024 again proved to be a challenging year not just for Kirkmuirhill Parish Church but for the entire world. Inflation and increasing fuel costs, the continuing threat of COVID, the wars in Ukraine and Israel and Palestine being some of the challenges during the year. Locally the closure of Lesmahagow Old Parish church "due to it being deemed structurally unsafe" has seen 14 of their congregation transferring to Kirkmuirhill Parish Church. The [REDACTED], parish minister, demitted his role on 28 February 2024. Since then we have been ably led in faithful worship and witness by a series of supply Ministers building on Kirkmuirhill Church's well deserved reputation. Our Elders continue to support and encourage one another.

Our morning worship has an average attendance of 100.

The Girl's Brigade continues to flourish along with the Boy's Brigade. Y-zone meet each Sunday however struggles to achieve more than four attendees.

The Knit and Natter group continue to meet and work to support the Church in practical ways.

The annual, weeklong Holiday Club was held in August with an average attendance of 60 children (primary school age) each morning and 20 teenagers in the evening

Messy Church continues to be an outreach to children and parents alike.

Four home bible studies take place weekly, periodically throughout the year. Three for women and one for men. These are well attended.

A prayer meeting is held once a week to pray for the work of the church locally and nationally and the wider community.

Men's Games nights have been a positive outreach, bringing together men from the Church and the wider community. They take place bi-monthly with an average attendance of 20 men.

The Guild meets every two weeks between September and March. Average attendance is 39. A wide range of speakers are invited to both entertain and inform.

A monthly Coffee Morning which is free of charge is held during winter months for friendship and fellowship.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Financial Review

The church's principal source of income is the voluntary giving of the congregation through the weekly free will offering scheme and the open plate. This can be supplemented by donations.

Almost half of the congregation use direct debit to make their collections.

Separate offerings continue to be taken by donation to bolster funds in the Fabric Fund, a fund set up specifically to support the ongoing maintenance of the church property.

The Gift Aid Scheme, adopted some years ago, continued to be a well-received source of additional funding.

Expenditure over the year was again kept to a minimum. A major source of expenditure each year is our commitment to the Church of Scotland for our Giving to Grow commitment which was £37,083 in 2024 (2023 - £51,313). The significant reduction from 2023 represents a vacancy allowance due to the charge being vacant as well as a reduction in our base Giving to Grow dues. The congregation was able to fulfil our commitment for 2024.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Results for the year.

The accounts for the year are set out on pages 10 to 15. Per the statement of Receipts and Payments on page 10, the church reported a profit for the year of £1,272 (2023 – deficit of £3,881). At 31st December 2024 the church's total reserves amounted to £27,129 (2023 – £25,907) of which £10,230 related to Restricted Funds.

Per Note 4, *Charitable Activities* on page 14, the payment for Giving to Grow amounted to £37,083 (2023 - £51,313)

Reserves Policy

It is the Trustees normal policy to hold unrestricted reserves of a minimum of three months of unrestricted expenditure including designated funds. Given the demands of financing fabric repairs and refurbishment this is not always achievable. Including designated funds of £2,352 (Church Fabric Fund) the church held unrestricted funds of £16,949 at 31 December 2024 which was acceptable to the trustees.

The church also held £10,230 in restricted funds which have been provided for the purposes specified in Note 1.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Future

Kirkmuirhill Church now comes under the umbrella of the Presbytery of Forth Valley and Clydesdale.

As a Church family we are currently undergoing the Local Church review process conducted by the Presbytery of Lanark as this project reaches its conclusion, we look forward to utilising the report from Presbytery to help us set our direction for the coming year.

Related Parties

Second Chance (Kirkmuirhill) Limited is a trading company (No. SC300274) which was incorporated on 4 April 2006. The shares in the company are described in Note 3 on Page 13. See also Note 6 on Page 14.

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 on 30 March 2025 and signed on their behalf,



Session Clerk

Independent Examiner's Report to the Trustees of Kirkmuirhill 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 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:

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations 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.

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Anderson MacDonald Accountants

The APL Centre

Stevenston Industrial Estate

Stevenston

KA20 3LR

Kirkmuirhill Parish Church
Receipts and Payments Account
Year ended 31 December 2024

Unrestricted Funds							
		General Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note						
<i>Voluntary income</i>							
Offerings		57,019	1,295	1,776		60,090	63,447
Tax received on Gift Aid		10,231				10,231	12,096
Legacies						-	-
Other Gifts and Donations		713		649		1,362	6,078
Organisations						-	-
<i>Activities for generating funds</i>						-	-
Regular Fundraising Events				2,484		2,484	1,560
Use of Premises		2,212				2,212	840
Other						-	-
<i>Investment income</i>						-	-
Dividends Received					104	104	93
Interest received				9		9	7
<i>Other incoming resources</i>						-	-
Weddings & Funerals		100				100	2,375
Other		1,939	4,347	2,035		8,321	18,313
<u>Total Receipts</u>		72,214	5,642	6,953	104	84,913	104,809
<u>Payments</u>							
Charitable activities	4	70,607	5,517	5,497	-	81,621	106,670
Independent Examiners Fee		2,020				2,020	2,020
<u>Total Payments</u>		72,627	5,517	5,497	-	83,641	108,690
Net Receipts/(Payments)							
For the year before transfers		(413)	125	1,456	104	1,272	(3,881)
Transfers between funds		(500)	500	64	(64)	-	-
Excess of Receipts over Payments for the year		(913)	625	1,520	40	1,272	(3,881)

Kirkmuirhill Parish Church**Statement of Balances****At 31 December 2024**

Unrestricted						
	General	Designated	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds		
	2024	2024	2024	2024	2024	2023
Note	£	£	£	£	£	£
Bank and Cash in Hand						
Opening balances	15,510	1,727	7,772	898	25,907	29,788
Surplus/ (Deficit) for the year	(913)	625	1,520	40	1,272	(3,881)
Closing Balances	14,597	2,352	9,292	938	27,179	25,907
Reserves						
General Fund	14,597				14,597	15,510
Designated Fund		2,352			2,352	1,727
Restricted Fund			9,292		9,292	7,772
Endowment Fund				938	938	898
Closing Balances (Note 7)	14,597	2,352	9,292	938	27,179	25,907
<u>Assets</u>						
Fixed Asset Investments (Note 3)	-	-	-	4,932	4,932	4,507
<u>Debtors</u>						
Gift Aid Receivable	2,550	-	-	-	2,550	2,782
<u>Liabilities</u>						
Ministries & Missions shortfall	5,389				5,389	5,389
Independent Examiner's Fee	2,020	-	-	-	2,020	2,020
	7,409	-	-	-	7,409	7,409

Approved by the Trustees on 30 March 2025 and signed on their behalf by:



Session Clerk



Treasurer

Kirkmuirhill Parish Church

Notes to the Accounts year ended 31st December 2024

1. Accounting Policies

The Accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

VAT

The Church is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Purposes of Funds

Unrestricted

The General Fund: This fund encompasses all income and expenditure relating to the primary activities of the church, other than those for which funding is restricted or designated.

Designated Fabric Fund: This fund represents funds set aside by the Trustees for the repair and refurbishment of the Church property.

Restricted Funds

Holiday Club Fund: This fund provides monies for materials used during a week of outreach each August to young people of school age.

Flower Fund: This fund is used to provide flowers for display during services of worship.

Study Group Fund: This is a fund assembled from the voluntary giving's of the church members which provides funds to support outreach worldwide, as well as in the local community.

Women's Guild Fund: This is a fund assembled from the voluntary giving's of the church members which provides funds to support outreach worldwide, as well as in the local community.

Endowment Funds

The Endowment Fund: Income from both bequests is to be used for the purpose of the Sunday School (Y-Zone).

Kirkmuirhill Parish Church

Notes to the Accounts year ended 31st December 2024

2. Charitable Expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

3. Fixed Asset Investments

Per the *Statement of Balances* on page 11, Fixed Asset Investments of £4,932 comprise the following:

Listed Investments

Listed fixed asset investments totalling £4,932 are stated at market value at 31 December 2024 (2023 - £4,507). The historic cost of these investments at both 31 December 2024 and 2023 was £2,003.

Kirkmuirhill Parish Church**Notes to the Accounts year ended 31st December 2024****Unrestricted**

	General Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
4. Charitable activities						
Church office expenses	1,539	20			1,559	3,631
Donations	212		850		1,062	801
Donations - Church Organisations			500		500	1,737
Fabric repairs & maintenance		2,022			2,022	4,239
Grounds Maintenance					-	-
Harvest Supper					-	-
Materials	500		842		1,342	1,956
Minister's expenses	2,151				2,151	11,577
Ministries & Mission allocation	37,083				37,083	51,313
Nomination Committee Expenses					-	-
Organist supply	498				498	-
Other building costs	6,860	3,475			10,335	15,953
Other expenses	1,905		153		2,058	2,521
Other Salary Costs	13,093				13,093	6,825
Outreach	782		2,642		3,424	2,880
Presbytery dues	1,360				1,360	1,504
Pulpit supply	3,224				3,224	144
Stationery	625				625	506
Advertising					-	-
Subscriptions	775		510		1,285	1,083
	70,607	5,517	5,497	-	81,621	106,670

	2024	2023
	£	£
5(a). Staff Costs and Numbers		
Salaries and Wages	12,373	6,758
Social Security Costs	720	67
	13,093	6,825

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

	2024 Number	2023 Number
Administration	2	2
Other Staff	2	2
	4	4

5(b). Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £31,642 and the maximum stipend (in the fifth and subsequent years of service) £38,884.

6. Trustee Remuneration and Related Party Transactions

During the year 2 trustees received expenses, Minister's expenses and council tax £1,342 (2023 - £4,493)

██████████, Trustee and Session Clerk received remuneration of £3,680 (2023 - £0) for her services as church secretary.
C Gold received expenses in the year of £0 (2023 - £0).

Connected parties

Related parties of the church have invested £2 representing the full holding of the entire share capital of Second Chance (Kirkmuirhill) Ltd which is a company incorporated in Scotland (No. SC300274).

Second Chance (Kirkmuirhill) Ltd is a trading company which was incorporated on 4 April 2006.

The company operates a "good-as-new shop" at 46 Thornton Road, Kirkmuirhill. The shares in Second Chance (Kirkmuirhill) Ltd are owned by nominees, ██████████, Session Clerk the Interim Moderator and from March 2019 the Minister. Church Trustees, ██████████ are Directors of Second Chance (Kirkmuirhill) Ltd. Second Chance (Kirkmuirhill) Ltd makes donations to local charities and clubs as well as to Kirkmuirhill Parish Church.

Kirkmuirhill Parish Church**Notes to the Accounts year ended 31st December 2024****7. Movements in Funds**

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	15,510	72,214	(72,627)	(500)	14,597
	15,510	72,214	(72,627)	(500)	14,597
Designated					
Designated Fabric Fund	1,727	5,642	(5,517)	500	2,352
	1,727	5,642	(5,517)	500	2,352
Restricted funds					
Holiday Club Fund	4,572	4,081	(2,291)	64	6,426
Flower Fund	416	332	(199)		549
Study Group Fund	206	317	(140)		383
Women's Guild Fund	1,116	2,223	(2,867)		472
Covid 19 Recovery	1,462				1,462
	7,772	6,953	(5,497)	64	9,292
Endowment funds					
George Jackson Bequest	898	40		-	938
Susan Yuill Bequest	-	64		(64)	-
	898	104	0	(64)	938
Total funds	25,907	84,913	(83,641)	-	27,179

Kirkmuirhill Parish Church
Appendix

**Funds held on behalf of the congregation by the Church of
Scotland General Trustees**

	2024	2023
<u>CAPITAL ACCOUNT</u>	£	£
Credit Balances held at 31 December at cost	<u>2,003</u>	<u>2,003</u>
Market Value of Balances at 31 December	<u>4,932</u>	<u>4,507</u>
<u>REVENUE ACCOUNT</u>	£	£
Credit Balances held at 31 December	<u>4,968</u>	<u>0</u>
<u>TEMPORARY ACCOUNT</u>	£	£
Credit Balances held at 31 December	<u>-</u>	<u>3,233</u>