

THE CHURCH OF SCOTLAND
Standard Style Of Congregational Accounts
For

NEW CUMNOCK PARISH CHURCH (Church Of Scotland)
31st December 2024

Church of Scotland Number 100578

Scottish Charity Number SC014794

TRUSTEES ANNUAL REPORT YEAR ENDED 31ST DECEMBER, 2024

THE TRUSTEES PRESENT THE REPORT AND ACCOUNTS FOR NEW CUMNOCK PARISH CHURCH
YEAR ENDED 31ST DECEMBER 2024

REFERENCE AND ADMINISTRATION INFORMATION

CHARITY NUMBER SC014794

CONGREGATION NUMBER 100578

TRUSTEES

[REDACTED]

[REDACTED] was appointed Interim Moderator and Locum from 12TH July 2021

CONTACT AND TREASURER [REDACTED]

SESSION CLERK [REDACTED]

INDEPENDANT EXAMINER [REDACTED]

BANK ROYAL BANK OF SCOTLAND 96 JOHN FINNIE STREET ,KILMARNOCK KA1 1NY

NEW CUMNOCK PARISH CHURCH

Independent Examiner's Report to the Trustees

I report on the Accounts of the Charity for the year ended 31st December 2024

Which are set out on the following pages.

Respective Responsibilities of the Trustees and Examiner

The Charity's Trustees are responsible for the preparation of accounts in accordance with the terms

With the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland)2006The 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 any matters come to my attention.

BASIS OF THE INDEPENDENT EXAMINER'S STATEMENT

My Examination is to be carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations2006 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 and discloser in the accounts and seeks explanations from the

Trustees concerning 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 in the Accounts.

Basis of the Independent Examiner's Statement

In the course of my examination no matters have come to my attention.

NAME

ADDRESSdssssssssdds

DATE

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Trustees Annual Report

Year Ending 31st December 2024

Structure Government and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution.

RECRUITMENT and APPOINTMENT of TRUSTEES

Members of the Kirk Session are Charity Trustees, The Kirk Session members are the elders of the church who are chosen from those members of the church who are considered to have the appropriate gifts and skills

The Minister is called and elected by the Congregation and he/she is ordained/inducted by the Presbytery of the South West of Scotland.

We have a Intrim Moderator/Locum Minister at the moment [REDACTED]

ORGANISATIONAL STRUCTURE

The Kirk Session which meets nine times per year is responsible for Spiritual Affairs within the church

The Unitary Constitution is in place by Constitution on the 21st May 2018, and various committees are in place , Conveners and committees meet approx. 2 weeks before a session meeting and bring matters arising to Kirk Session meetings for approval, Committees are STEWARDSHIP AND FINANCE, PROPERTY, EVENTS, MULTI/MEDIA, PUBLICATIONS AND COMMUNICATIONS, MISSION AND DISCIPLESHIP.

OBJECTIVES AND ACTIVITIES

The Church of Scotland is Trinitarian in Doctrine , reformed in Tradition and Presbyterian in Policy. It exists to the Glory of God and to the work for the advancement in Christ, Kingdom , As the National Church it acknowledges a

Distinctive call and duty to bring the ordinance of religion to the people in every Parish of Scotland through territorial ministry. It co-operates with other churches

Ecumenical Bodies in Scotland and beyond.

We have a growing Sunday School a Choir, Guild, Prayer Group, Open Door Group

The Christian Action Group look after senior members anniversaries and special events are remembered, an Afternoon tea was held in February

The Coffee Bean is very well supported where all sorts of Goodies being served

The Coffee Bean Supports the Church and Halls very well with various projects

Undertaken, we also provide a WARM SPACE

The Flower Guild work eagerly to decorate our church at special occasions and a rota is organised for people to donate Flowers on Sundays, and these are given to sick and housebound members.

[REDACTED] has an hour on a Thursday Morning where anyone who needs comfort

And private prayer can meet up with him and an Elder .

In line with Government and Church Policy we have a Safeguarding Officer in place.

Achievements and Performance

Our Sunday Morning Service brings people together to praise God. Our choir leads the praise also anthems are sung each week, we have an excellent Organist and choir mistress/

Communion is celebrated four times a year with communion at Easter too

[REDACTED] also holds a service in our Sheltered housing Complex .

A Magazine is published each quarter and delivered by Elders,

Financial Review

Our principal source of income is our weekly offerings and donations received

Numbers on the Congregational Roll are 238

And through our events committee we have various fund raising events.

The church Hall is available to outside groups ,our local Art Group display there work in the hall annually,

The Church and Halls are kept to a very high standard our Manse which is vacant

Is needing SUBSTANTIAL REPAIRS which have been started , there is still a good deal to do inside, this has been a huge undertaking.

Due to changes in the Presbytry Plan it will be vacant meantime

Reserve Policy

The Trustees policy is to hold reserves for expenditure ie. Manse at the year

End we hold £53,386 in our current account (which is for Manse repairs and general expenses) Investments are held by General Trustees in Edinburgh We

Have had to release part of our Fabric Funds held by the General Trustees in Edinburgh to fund the Repairs and Upgrade of our Manse.

(We had an appeal to our congregation for a Christmas Gift to help with this work)

Statement of Trustees Responsibilities

Charity Law requires the trustees to prepare Financial Statements for each Financial Year which show a fair and true state of affairs of the charity and its financial activities for that period in preparing those financial statements the trustees are required to ensure that the financial statements comply with the

Charities and Trustee Investment (Scotland) Act 2005 the Charities Accounts (Scotland) 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 of and /or detection of fraud and other irregularities.

APPROVED BY THE TRUSTEES AND SIGNED ON THEIR BEHALF

SESSION CLERK

DATE 16/3/25

New Cumnock Parish Church

Receipts and Payments

Year end December, 2024

2024

2024

2024

2024

2023

		unrestricted	Designate	Restricted	Funds	2023
RECEIPTS						
Donations	1	49,386			49,386	50,541
Legacies	2	10,000			10,000	nil
Fundraising Events	3	3024			3,024	3,503
From CON. FUND	4	1,152			1,152	nil
Investment interest	5	677			677	813
Malawi		91			91	
Grant		1,000			1,000	1,000
<u>Designated Accounts</u>			13,558		13,558	13,885
Rental of Premises	6	195			195	135
Sale of Investments		16,010			16,010	
Organ Fund	9	-		3,200	3,200	3,200
Receipts from Gen.trustees	10	930			930	627
Total Receipts		82,465	13,558	3,200	99,223	73,704
PAYMENTS						
Cost of Generating Funds		107,037	8,734		115,771	65,627
Charitable Activities	11					
Total Payments		107,037	8,734		115,771	65,627
Excess of receipts over		-24,572	4,824	3,200	=16,548	8,077

NEW CUMNOCK PARISH CHURCH

STATEMENT OF BALANCES

At 31st December, 2024

Note	Unrestricted 2024	Restricted 2024	Designated 2024	Total 2024	
Bank and Cash					
Balances B/Fwd	104,565	3,200	3,224	110,989	
Excess of receipts over payments for the year	=24,572	3,200	4,824	=16,548	
Investments					
Transferred from				= 16,010	
General trustees					
Assets	97,993	6,400	8,048	78,431	

The Accounts were approved by the Kirk Session

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Date 16/3/25

New Cumnock Parish Church

Notes to Receipts and Payments Account

Year end 31st December, 2024

RECEIPTS

Donations/Offerings 2024 2024 2024 2024

		unrestricted	restricted	Designate	Total	2023	
Gift aid		27,292			27,292	27,763	
Weekly F.O.		8,738			8,738	9,058	
Open plate		2,683			2,683	1,944	
Tax on Gift Aid		6,925			6,925	6,759	
Other Offerings etc/donations		2,644			2,644	3,917	
Christmas appeal		91			91		
malawi							
Weddings/Fun							
.Total	1	1,104			1,104	1,100	
Donations							
TOTAL	1	49,477			49,477	50,541	
legacies	2	10,000			10,000		
Fundraising	3	3,024			3,024	3,503	
Invest. Interest	5	677			677	813	
Rental of halls	6	195			195	135	
Grant	6	1,000 --			1,000	1,000	
	a						
Receipts from Gen. Trustees	1 0	930			930	627	
From fabric consolidated fund	4	1,152			1,152	=	
Organ fund	9		3,200		3,200	3,200	
Investments uplifted		16,010			16,010	=	
Designated				13,558	13,558	13,885	
TOTAL		82,465	3,200	13,558	99,223	73,704	

PAYMENTS**2024****2024****2024****2024****2023****Costs of Generating Funds****Charitable Activities:****unrestricted restricted designated Total**

Growth for Giving		32,320	32,320	29,863
Presbytery Dues		793	793	793
Minister's Expenses		1,102	1,102	1,426
Pulpit Supply LOCUM		522	522	200
Fabric Repairs & Maintenance		48,806	48,806	3,611
Council Tax				
Other Building Costs		12,724	12,724	6,276
Organ Fund		3,200	3,200	3,200
Other Expenses		7,570	7,570	5,666
Designated		-	8,734	14,592
TOTAL PAYMENTS	1	107037	8,734 115,771	65,627

£16,010 was uplifted from Investments to help with Repairs and Maintenance to our Church (£48,806)

Note-**Trustees' Remuneration and Related Party Transactions**

LOCUM Travel Expenses £1,102

**Analysis of Net Assets Between Funds
As at 31st December, 2024**

		Unrestricted	Restricted	Designated	Total
Investment		16, 997		-	16,997
Current Assests		53,386		8,048	61,434
Designated Funds					
JNet Assets at 31st December,		70,383		8,048	78,431

Please note that the Restricted Fund for Organ is included in our **GENERAL BANK BALANCE * £53,386**

Minister's Stipend

National Stipend Fund bears the cost of Minister's Stipends and Employers' Contribution for National Insurance, Pension ,Housing and Loan Funds. Ministers' Stipends are paid in accordance with the National Stipend Scale which is related to years of service for the year under review
Minimum Stipend £31,642 in 5th and subsequent years of service £38,884

OUR INTERIM MODERATOR AND LOCUM REV. K YORKE HAS BEEN WITH US SINCE JULY 2021

Offerings for a third party

Christian Aid	£505
Honey Bee Charity	£150
Wateraid	£374
Age Concern	£83
Poppy Appeal	Village collection

Notes to Accounts
Movement in Funds

At 1st Jan
2024

Incoming
2024

Outgoing
2024

AT 31st Dec.
2024

Church of Scotland Investors Trust

Restricted				NIL	
Unrestricted					
Fabric & General Congregational	17,783	930	8,005	10,708	
Growth Fund	14,294	677	677		
			8,005	6,289	
Total C of S Investors Trust	32,077	1,607	16,687	16,997	
Designated - Guild	1,413	2,187	2,263	1,337	
Coffee Bean	1,811	11,371	6,471	6,711	
Total Designated Funds	3,224	13,558	8,734	8,048	
General Bank Balance	75,688	88,150	110,452	53,386	
Total Funds	110,989	103,315	135,873	78,431	

	Unrestricted	Restricted	Designated	Total
Balances at January 2024	107,765		3,224	110,989
Investments Uplifted	16,010			16,010
Receipts per R/P A/C	82,465	3,200	13,558	99,223
Payments per R/P A/C	107,037		8,734	115,771
Balances at 31 st Dec 2024	67,183	3,200	8,048	78,431

Note Investments uplifted from Fabric and General Purposes and Growth Fund
£16,010

New Cumnock Parish Church Coffee Bean
Statement of Accounts from January to December 2024

INCOME

Balance b/f	1811.80
Income	9340.38
Grant Wind Farm	1000.00
Art Club	30.00
Grant Wind Farm	1000.00

13182.18

EXPENDITURE

	Cash	
Expenses		1701.63
Amazon - oven		46.99
Switch cooker	125.00	
R. Lind - Kitchen		3955.00
Walter Sharp - water boiler		645.00
Amazon -chairs, bags		76.43
Amazon - toastie, bags, cups		46.44
Balance c/f		6710.69


13182.18

Royal Bank	6601.09
Float	40.00
Cash in hand	69.60
	<u>6710.69</u>

We received a grant of £1000 to help us purchase a new cooker. Coffee Bean will need to pay the difference which could be another £1000. This will happen in January.

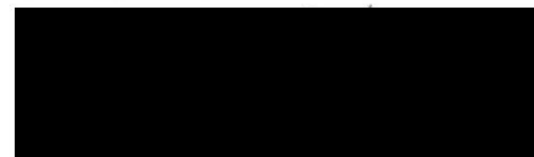
We have also agreed to help the church with repairs to our manse costing around £9000

New Cumnock Parish Church Guild Statement of Accounts for January - Decemberr 2024

<u>Income</u>		<u>Expenditure</u>	<u>Out</u>
Balance b/f	1412.88	Capitation Fees 15x £15	225.00
Membership 17 x £16	272.00	Project donation	310.00
Theatre	695.00	Honey Pot Charity	100.00
Grant Bus for theatre	580.00	New Cumnock Parish Church	300.00
Bakeless Sale	120.00	Guild Gathering - C Wilson	27.95
Offerings	259.20	Morag Ferrans Gathering Soloist	10.00
Songs of Praise - Project	190.00	Liddells Coaches Glasgow	580.00
Guild Gathering Donation	50.00	Theatre Tickets	654.35
<u>Party £17.06, + AGM extra £3.50</u>	20.56		39.80
		Guild Affiliation Fee	16.00
		Balance c/F	1336.54
	<u>3599.64</u>		<u>3599.64</u>

<u>Balance c/f</u>	
Donation	300.00
General	805.89
Songs of praise - project	190.00
Trip Surplus	40.65
	<u>1336.54</u>

checked - Correct



31/12/2024