

The Church of Scotland

St Leonard's Parish Church

Ayr

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Congregation No: 100551

Charity No: SC 016860

Reference and Administrative Information

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Charity Name: St Leonard's Parish Church

Charity Registration Number: SC016860

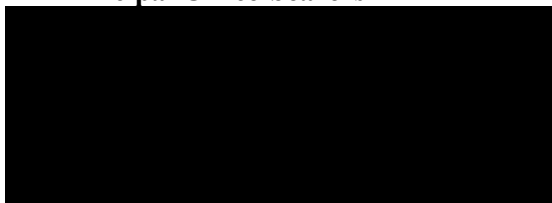
Congregation Reference No: 100551

Contact Address: The Church Office
St Leonard's Parish Church
St Leonard's Road
Ayr
KA7 2PR

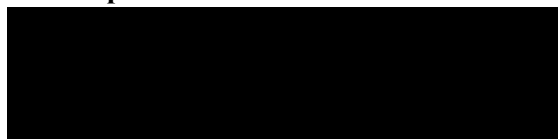
Trustees

A list of Kirk Session members, who are the Trustees, are provided on pages 5 and 6

Principal Office-bearers



Independent Examiner



Bankers

Bank of Scotland
High Street
Ayr
KA7 1QP

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session 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.

Organisational Structure

The Kirk Session is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Office Bearers' Group and the Property Committee. The Kirk Session is also 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 conducted each Sunday at 11.00am and the Sacrament of Communion is celebrated four times annually. Community activities include Bridge Clubs and a Friday Lunch Group. The Church Hall is made available to various community groups.

Achievements and Performance

St Leonard's has an active Curling Club and Golf Section. St Leonard's played a key roll in establishing the Ark Project.

Financial Review

The accounts for the current year have been prepared under a traditional Receipts and Payments methodology. This means that Income and Expenditure is recorded in the period when the corresponding bank/cash transactions are made. Cash receipts exceeded payments in the year by £4,096.

Income associated with the JL Fund is the main source of income and accounts for 63% of receipts. Income from offerings and associated tax refunds on gift aid accounts for 29% of receipts. Use of premises accounts for 6% of receipts. The principal area of expenditure is Ministries and Mission Allocation which accounts for 36% of all expenditure. Fabric expenditure accounts for 9% of expenditure, donations accounts for 19% of expenditure while JL transaction and investment fees accounts for 4% of expenditure.

Certain income and expenditure in 2023 has been reclassified in the comparative figures. There has been no change to the net expenditure for 2023.

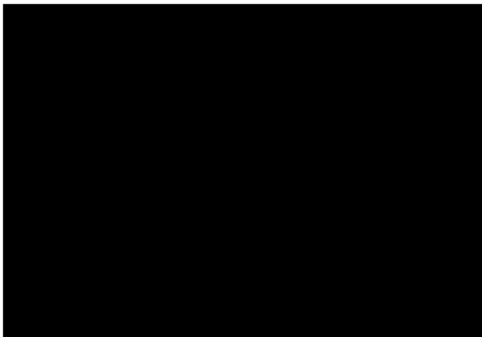
Reserves

The Trustees normally hold reserves of approximately 3 months expenditure but currently less than 1 month is held. Four meetings of the Trustees have taken place during the year. The General Fund reserves are increased by the release of Capital from the J.L Legacy Portfolio. At the Year end the church held the unrestricted cash funds of £0 in the JL Fund and £12,022 in the General Fund. The Local Mission Fund was closed during the year. In total £12,022 (2023: £7,926) was held as unrestricted cash funds. It should be noted that during the year the General Fund was supported by transfers from the JL Fund of £108,973. The Church has an investment portfolio valued at £760,177 at 31 December 2024 (£823,399 at 31 December 2023). This has generated gross income for the year of £28,878. The Church has also withdrawn a further £82,308 from the investment fund to meet ongoing costs. This has allowed the Church to support other charities with £32,000, make fabric repairs of £15,701 and purchase new chairs for the hall at a cost of £4,885.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,



Date 23/3/25

KIRK SESSION - DISTRICT ELDERS - DECEMBER 2024

MINISTER

SESSION CLERK

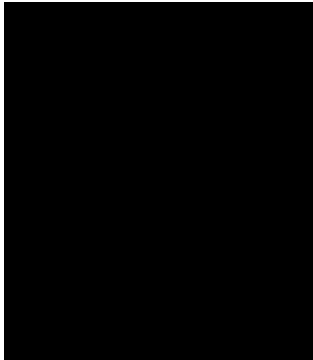


KIRK SESSION - RETIRED AND NON-DISTRICT ELDERS

RETIRED FROM SESSION

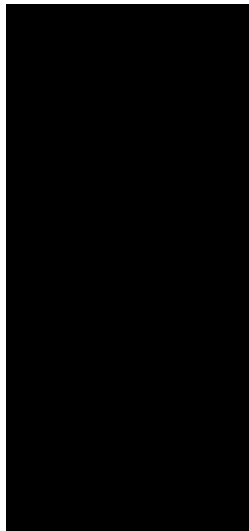
None

NON-DISTRICT



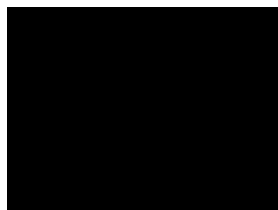
CONVENERS, LEADERS AND CONTACTS

Christian Aid
Church Roll
Church Welcoming
Cradle Roll
Flower Committee
Friday Coffee Breaks
Gift Aid
Grounds
News & Views
Safeguarding
Sunday Coffee Breaks
Webmaster



REPRESENTATIVES

World Development Movement
Street Pastors
World Mission
Crossreach



OFFICE BEARERS

MINISTER

SESSION CLERK / STEWARDSHIP

FABRIC CONVENER

TREASURER

SECRETARY

PRESBYTERY ELDER

ORGANIST / MUSIC

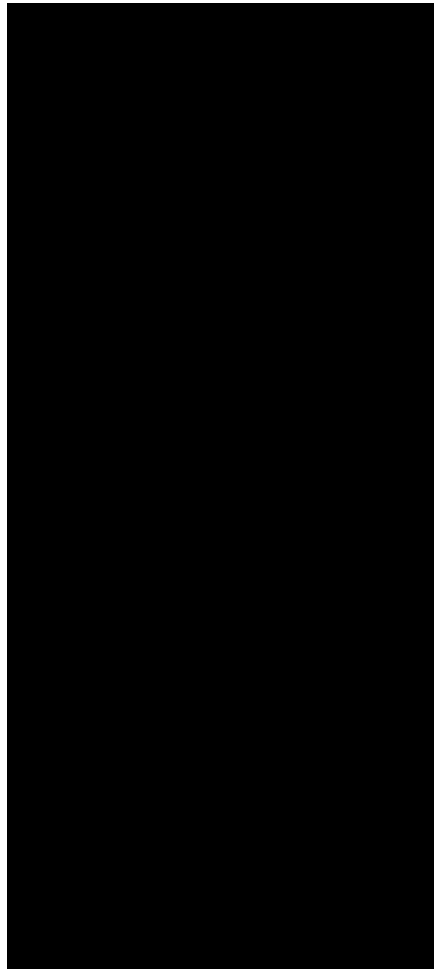
HALL LETTING

CHURCH OFFICER

SAFEGUARDING CONVENOR

READINGS ORGANISER

ROLL KEEPER



Independent Examiner's Report to the Trustees of St Leonard's Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 9 to 15.

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

My 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 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.

26 COYLEBANK

PRESTWICK

KA9 2DQ

Date:

28/3/2025

St Leonard's Parish Church
Receipts and Payments Account
Year ended 31 December 2024

Page 9

		Unrestricted	Restricted	Endowment		<i>Restated</i>
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
	Note	£	£	£	£	£
Receipts						
Donations	3	51,410			51,410	50,539
Activities for Generating Funds	4	10,220			10,220	12,700
Investment income	5	111,186			111,186	67,744
		<u>172,816</u>			<u>172,816</u>	<u>130,983</u>
Other Receipts	6	3,871			3,871	2,998
Total Receipts		<u><u>176,687</u></u>			<u><u>176,687</u></u>	<u><u>133,981</u></u>
Payments	7					
Costs of generating funds		121			121	121
Charitable activities		172,170			172,170	137,732
Governance costs		300			300	300
Total Payments		<u><u>172,591</u></u>			<u><u>172,591</u></u>	<u><u>138,153</u></u>
Receipts in Excess of Payments for the Year		<u><u>4,096</u></u>			<u><u>4,096</u></u>	<u><u>(4,172)</u></u>

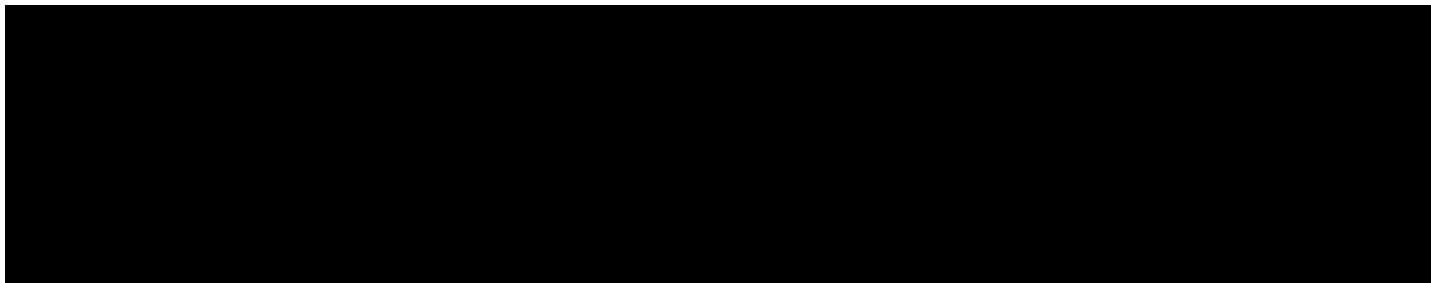
St Leonard's Parish Church
Statement of Balances
At 31 December 2024

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	Unrestricted	Restricted	Endowment		<i>Restated</i>
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	7,926			7,926	12,098
Movement in year:					
Receipts in Excess of Payments for the year	4,096			4,096	(4,172)
Bank & deposit balances carried forward	<u>12,022</u>	<u></u>	<u></u>	<u>12,022</u>	<u>7,926</u>
<u>Investments at market value</u>					
8	<u>760,177</u>	<u></u>	<u></u>	<u>760,177</u>	<u>823,813</u>
<u>Assets</u>					
Gift Aid Receivable	9,173			9,173	9,000
Investment Income	<u>3,752</u>	<u></u>	<u></u>	<u>3,752</u>	<u>0</u>
	12,925			12,925	9,000
Manse	9 <u>275,000</u>	<u></u>	<u></u>	<u>275,000</u>	<u>275,000</u>
<u>Liabilities</u>					
Costs not yet paid	10 <u>4,149</u>	<u></u>	<u></u>	<u>4,149</u>	<u>1,894</u>

The accounts were approved by the Kirk Session on 6 March 2025.

For and on behalf of the Kirk Session and Financial Board



1 Trustee Remuneration and Related Party Transactions

██████████ received travelling expenses of £794.

In addition the church paid £3,749 in Council Tax and £498 for telephone at the Manse.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	1,860	65,501	165,283	109,944	12,022
Local Mission Fund	971	0	0	(971)	0
JL Fund	5,095	111,186	7,308	(108,973)	0
	<u>7,926</u>	<u>176,687</u>	<u>172,591</u>	<u>0</u>	<u>12,022</u>
Restricted funds	0				0
	<u>0</u>	<u></u>	<u></u>	<u></u>	<u>0</u>
Endowment funds	0				0
	<u>0</u>	<u></u>	<u></u>	<u></u>	<u>0</u>
Total funds	<u>7,926</u>	<u>176,687</u>	<u>172,591</u>	<u>0</u>	<u>12,022</u>

Purposes of Designated Funds

General Fund: Trustees have set aside funds for staffing, maintenance and operational costs.

JL Fund : Legacy to be used under direction of Trustees.

Notes forming part of the financial statements (continued)
For year ending 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	<i>Restated</i> Total 2023 £
3 <u>Donations</u>					
WFO Scheme (non Gift Aid)	5,421			5,421	5,485
Gift Aid Donations	28,693			28,693	29,146
Tax Recovered on Gift Aid Donations	9,290			9,290	10,480
Ordinary Offerings (Open Plate)	7,215			7,215	4,853
Other Offerings, Donations etc	792			792	575
	<u>51,410</u>	<u></u>	<u></u>	<u>51,410</u>	<u>50,539</u>
4 <u>Activities for Generating Funds</u>					
Use of Premises	10,220			10,220	12,700
	<u>10,220</u>	<u></u>	<u></u>	<u>10,220</u>	<u>12,700</u>
5 <u>Investment Income</u>					
Deposit Interest	882			882	1,346
Dividends Received	27,996			27,996	29,258
Cash withdrawn from Investments	82,308			82,308	37,140
	<u>111,186</u>	<u></u>	<u></u>	<u>111,186</u>	<u>67,744</u>
6 <u>Other Receipts</u>					
Weddings and Funerals	1,050			1,050	0
Special Collections	2,821			2,821	2,998
	<u>3,871</u>	<u></u>	<u></u>	<u>3,871</u>	<u>2,998</u>
Total	<u>176,687</u>	<u>0</u>	<u>0</u>	<u>176,687</u>	<u>133,981</u>

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Restated Total 2023 £
7 <u>Analysis of Payments</u>					
Costs of generating funds					
Offering envelopes	121			121	121
	<u>121</u>	<u></u>	<u></u>	<u>121</u>	<u>121</u>
Charitable activities					
Ministries & Mission allocation	62,991			62,991	59,232
Presbytery dues	1,604			1,604	1,604
Minister's expenses	1,292			1,292	1,175
Church officer's Salary	4,395			4,395	3,985
Organist	5,920			5,920	5,630
Secretary's Salary	3,843			3,843	3,365
Heating and Lighting	11,197			11,197	7,744
Rates and Insurance	5,589			5,589	5,409
Pulpit Supply	1,138			1,138	365
Printing, Stationery, Photocopying	2,030			2,030	1,733
Fabric Repairs and Maintenance	15,701			15,701	14,798
Council Tax	3,749			3,749	3,638
Cleaning Service and Materials	3,892			3,892	5,200
Donations	32,000			32,000	10,000
Special Collection Donations	2,511			2,511	2,998
Upkeep of Grounds	0			0	51
Church Telephone and Postage	531			531	497
Organ maintenance	378			378	1,062
Other Expenses	1,147			1,147	833
Equipment	4,955			4,955	759
Investment Management Fees	7,308			7,308	7,355
Local Mission Fund	0			0	300
	<u>172,170</u>	<u></u>	<u></u>	<u>172,170</u>	<u>137,732</u>
Governance costs					
Independent examiner's fees	300			300	300
	<u>300</u>	<u></u>	<u></u>	<u>300</u>	<u>300</u>
Total	<u>172,591</u>	<u></u>	<u></u>	<u>172,591</u>	<u>138,153</u>

Notes forming part of the financial statements (continued)
For year ending 31 December 2024

Page 14

8 Investments at market value

	2024	2023
	£	£
The following investments are held:		
Market Value 31 December 2024		
Groupo Santander shares	-	414
J L Legacy (Share Portfolio)	760,177	823,399
Total	760,177	823,813

9 Property

A Manse was purchased in Aug 2011 for a figure of £249,950. A more recent valuation by a firm of Chartered Surveyors (2019) valued the property at £275,000 and as such this updated value has been recorded in the Statement of Balances. The Trustees consider £275,000 to be a reasonable estimation of the current market value.

10 Liabilities

	2024	2023
	£	£
Gas & Electricity used but not billed yet	2,026	1,267
Independent Examination Fee	315	300
Cleaning Services	663	327
PAYE & NIC	313	-
Travel expense claims	222	-
Special collection not yet paid to Christian Aid	310	-
Other costs incurred not yet billed	300	-
Total	4,149	1,894

11 Staff costs and numbers

	2024	<i>Restated</i> 2023
	£	£
Salaries and wages	8,238	7,350
Social security costs	0	0
Total	8,238	7,350

The average number of employees during the year was as follows:

Ministerial support	2	2
Total	2	2

12 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 - Minimum Stipend - £31,642, Maximum Stipend in 5th and subsequent years of service - £38,884.

Notes forming part of the financial statements (continued)
For year ending 31 December 2024

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13 Donations

	2024	2023
	£	£
Riverside Community	6,000	4,500
Ark Project	21,000	5,000
Dalrymple Church	5,000	-
Flower Committee	-	500
	<hr/>	<hr/>
	32,000	10,000
	<hr/>	<hr/>
	2024	2023
	£	£

14 Collections for Third Parties


Scottish Bible Society	313	93
Ayr Ark	428	285
Vine Trust	49	420
Crossreach	439	465
Christian Aid	1,141	740
WDP Sevice	0	112
Ayrshire Cancer Support	63	535
Ayrshire Baby Loss Support	117	0
RNLI	271	0
EMMS	0	328
Foodbank	0	20
	<hr/>	<hr/>
	2,821	2,998
	<hr/>	<hr/>

Direct to Organisations

Christian Aid	<hr/>	<hr/>
	0	485
	<hr/>	<hr/>

DESIGNATED FUNDS

The following pages 17-21 are enclosed to permit a more detailed record of income and expenditure for Unrestricted Funds. The details are consistent with the accounts presented in the previous pages.



PEA.

8/3/2015

GENERAL FUND INCOME
FOR THE YEAR ENDED 31ST.DECEMBER 2024

GENERAL FUND

	2024	<i>Restated</i> 2023
	£	£
<u>INCOME</u>		
Offerings		
FWO Scheme (Non Gift Aid)	5,421	5,485
FWO and Regular Bank Payments (Gift Aid)	28,693	29,146
Tax on Gift Aid Donations	9,290	10,480
Ordinary Offerings (Open Plate)	7,215	4,853
Other Offerings, Donations, etc	792	575
	<u>51,410</u>	<u>50,539</u>
Other Ordinary General Income		
Investment Income	0	13
Special Collections	2,821	2,998
Weddings, Funerals & Other	1,050	0
Use of Premises	10,220	12,700
	<u>14,091</u>	<u>15,711</u>
Total Ordinary General Income	<u>65,501</u>	<u>66,250</u>
<u>EXPENDITURE</u>		
Total Ordinary General Expenditure	<u>165,283</u>	<u>130,499</u>
DEFICIT/SURPLUS	(99,782)	(64,249)
Excess of Expenditure over Income	<u>(99,782)</u>	<u>(64,249)</u>
General Fund Balance as at 1 January 2024	1,860	8,109
Transfer From JL Fund	108,973	58,000
Transfer From LM Fund	971	-
General Fund Balance as at 31 December 2024	<u><u>12,022</u></u>	<u><u>1,860</u></u>

GENERAL FUND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024	<i>Restated</i> 2023
	£	£
National Ministry and Mission & Wider Work		
Ministries and Mission Allocation	63,274	59,518
Less: Endowment	(283)	(286)
Presbytery Dues	1,604	1,604
	<hr/> 64,595	<hr/> 60,836
Local Staffing Costs		
Minister's Travelling Expenses	793	623
Minister's Telephone and Other Expenses	498	552
Pulpit Supply	1,138	365
Church Officer's Salary	4,395	3,985
Organist	5,920	5,630
Secretary's Salary	3,843	3,365
	<hr/> 16,587	<hr/> 14,520
Buildings Costs		
Fabric Repairs and Maintenance	15,701	14,798
Heating and Lighting	11,197	7,744
Rates and Insurance	5,589	5,409
Manse Council Tax	3,749	3,638
Cleaning Services and Materials	3,892	5,200
Upkeep of Grounds	0	51
	<hr/> 40,128	<hr/> 36,840
Other Local Costs		
Church Telephone and Postages	531	497
Printing, Stationery and Photocopying	2,030	1,733
Equipment	4,955	759
Donations	32,000	10,000
Special Collection Donations	2,511	2,998
Organ and Piano Maintenance	378	1,062
Miscellaneous Expenses	1,147	833
Independent Examiner	300	300
FWO Envelopes	121	121
	<hr/> 43,973	<hr/> 18,303
Total Ordinary General Expenditure	<hr/> 165,283	<hr/> 130,499

LOCAL MISSION FUND

FOR THE YEAR ENDED 31 DECEMBER 2024

2024

2023

£

£

Income

0

0

Expenditure

V.A.S.A.

-

300

0

300

Excess of Expenditure over Income

0

(300)

Balance as at 1 January 2024

971

1,271

Transfer to General Fund

(971)

-

Fund closed during the year

0

971

J L FUND
FOR THE YEAR ENDED 31 DECEMBER 2024

J L FUND

	2024	2023
	£	£
<u>Income</u>		
Investment Income	<u>111,186</u>	<u>67,732</u>
<u>Expenditure</u>		
Investment Management Fees	7,308	7,355
	<u>7,308</u>	<u>7,355</u>
Excess of Income over Expenditure	103,878	60,377
Balance as at 1 January 2024	5,095	2,718
Transfer to General Fund	(108,973)	(58,000)
Balance as at 31 December 2024	<u>0</u>	<u>5,095</u>

FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF FUNDS

Funds	2024	2023
	£	£
General Fund	12,022	1,860
Local Mission Fund	0	971
JL Fund	0	5,095
	<u>12,022</u>	<u>7,926</u>