

The Society of Friends
Of the Parish Church of Kilfinan



Receipts and Payments Accounts
For the Year Ending 31st December 2025

Charity Number SC018466

Reference and Administrative Information

Charity Name: The Society of Friends of the Parish Church of Kilfinan

Charity Registration No.: SC018466

Contact Address: Shoreside
Tighnabruaich
PA21 2BB

Trustees

Mr A. Barge
Rev. D. Mitchell
Mrs. J. Ferguson
Mr. N. Ferguson
Baroness M van Lynden

Honorary Officers

Chairman: Miranda van Lynden
Secretary: Nicholas Ferguson
Treasurer: David Mitchell

Independent Examiner:

Mrs Linda Wilson
29 Berryburn
Kames
Tighnabruaich
PA21 2BQ

Bankers

Royal Bank of Scotland
Tighnabruaich Branch
70 John Street
Dunoon
Argyll
PA23 8BL

Trustees Annual Report

Year Ended 31st December 2025

Governing Document

The Society is administered in accordance with the terms of its constitution accepted by the inland revenue 1st January 1990 under reference ED 960/89/MEB subsequent to section 1 (1) of the law reform (miscellaneous provisions) (Scotland) Act 1990.

Recruitment and appointment of trustees

Members of the committee are the charity trustees. The committee members are chosen from those members of the Society who are considered to have the appropriate ability.

Organisation Structure

The committee is responsible for the administration of the Society. Day to day business is in the hands of the Honorary Officers and dealt with by correspondence passing between committee members and wider membership. Meetings are held as required.

Objectives and Activities

The objective of the Society is to raise funds and to apply those funds for the preservation, maintenance, repair and development of the fabric of Kilfinan Parish Church.

Funds are raised through donations, membership fees and sale of stationary. A short historical précis about the church and inscriptions of each headstone in the surrounding churchyard is available on the Society's internet website for people around the world who are interested in tracing ancestral connections with the church and locality.

Achievements and performance

The Society, since its inception has committed its entire funds to maintenance repair and development of Kilfinan Parish Church. During 2023 the church was valued at £25,000 and offered for sale. The Society purchased the building in August 2025.

Financial Review

The Society's main source of income comes from donations and fund raising. The charity continues to raise funds through donations from visitors and members of the society. During 2025 the charity received a legacy which gave a higher than average income.

Reserves Policy

The Society has nominal expenditure liabilities apart from its donations towards preservation maintenance, repair and development of the Church. Any and all reserves are used for this purpose.

Statement of Trustees Responsibilities

The members of committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Society during the financial year. The members of the committee are responsible for keeping proper accounting records which, on request must reflect the financial position of the Society at that time. This must be done to ensure that the financial statements comply with the charities and trustee investment (Scotland) regulations 2006. They are responsible for safe guarding the assets of the Society and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the trustees and signed for on their behalf.

Miranda vanLinden

Trustee

Date: 1/3/2026

The Society of Friends of the Parish Church of Kilfinan

Report of the Independent Examiner

Respective responsibilities of Trustees and Examiner

The Charity trustees consider that an independent examination is needed under section 44(1) (c) of the charities and trustee (Scotland) Act 2005 and to fulfil charities and trustee investment (Scotland) regulations 2006. It is my responsibility to examine the accounts under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners statement.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented by those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking 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 accounts.

Independent Examiners Statement

In the course of my examination of the statement of accounts for the year ended 31st December 2025, no matter has come to my attention.

Linda Wilson

Independent Examiner
Mrs Linda Wilson
29 Berryburn
Kames
Tighnabruaich
PA21 2BQ

Date: 7/5/2026

<u>The Society of Friends of The Parish Church of Kilfinan</u>					
<u>Receipts and Payments Accounts</u>					
<u>Year ending 31st December 2025</u>					
<u>Receipts</u>			<u>2025</u>		<u>2024</u>
Donations			7,500		16,912
Gift Aid			80		5,000
Donations Box			483		0
Membership NON Gift Aid			0		0
Tax recovered			0		0
Fund Raising			0		0
Bank Interest			341		182
			8,404		22,094
<u>Payments</u>					
Church Repairs			0		0
Other payments			26,423		0
Insurance			903		0
Electricity			380		0
			27,705		0
Overall Increase (Decrease)					
in Funds for the year			-19,301		22,094
<u>Statement of balance December 2025</u>					
			<u>2025</u>		<u>2024</u>
<u>Bank & Deposit Balances</u>					
Bank Balance B/F			39,136		17,042
Movement in year:-			-19,301		22,094
Increase (Decrease) in					
Funds over the year.					
Bank Balance C/F			19,835		39,136
The accounts were approved by the committee on 01/03/2026					
For and behalf of the committee	<i>Miranda vanLynden</i>			Secretary	
	<i>David Mitchell</i>			Treasurer	