

KILNSIDE EVANGELICAL CHURCH

KILNSIDE ROAD

PAISLEY

PA1 1RQ

ANNUAL REPORT AND STATEMENT OF ACCOUNTS

FOR YEAR ENDED 31 DECEMBER, 2024

A Scottish Charity – Charity No. SC030082



KILNSIDE EVANGELICAL CHURCH

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KILNSIDE EVANGELICAL CHURCH

Reference and administrative information

Charity name : Kilnside Evangelical Church

Charity Registration No. : SC030082

Principal office : Kilnside Evangelical Church,
Kilnside Road,
PAISLEY
PA1 1RQ

Registered office : 25, Glenfield Crescent,
PAISLEY
PA2 8TG

Website : www.kilnsidechurch.org.uk

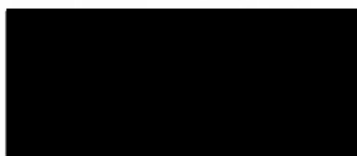
Facebook : www.facebook.com/KilnsideChurch

Bankers : Royal Bank of Scotland
Paisley Chief Office,
1, Moncrieff Street,
PAISLEY
PA3 2AW

Bank of Scotland
Paisley Cross Branch,
Gilmour Street,
PAISLEY
PA1 1DD

Trustees

The following served as charity Trustees during the year and (unless otherwise shown) continue to serve on an ongoing basis up to the date of this report.



TRUSTEES' ANNUAL REPORT FOR YEAR ENDED 31 DECEMBER 2024

The Trustees present their Annual Report and the Financial Statements of the charity, prepared by the Trustees in accordance with the requirements of "The Charities Accounts (Scotland) Regulations 2006", covering the period from 1 January 2024 to 31 December 2024.

About Us

Kilnside Evangelical Church is a Christian Church based in Kilnside Road near the centre of Paisley. Formed some time prior to 1877, we have occupied our current premises since September 1984.

Charitable purpose

The church's charitable purpose is the advancement of religion. We seek to achieve this in particular through the spiritual nourishment and growth of our members and the proclamation of the Christian message both in our own locality and more widely at home and abroad.

Objectives and activities

Our Vision - "*Seeking to proclaim and show that Jesus Christ is Lord*" – is based on the biblical principle that as Christians we are called not only to proclaim that Jesus Christ is Lord but also to demonstrate in our own lives that Jesus Christ is our Lord. To help achieve our vision, we arrange a programme of events designed to support each of these aspects : activities which facilitate the proclamation of the Christian message; and activities which are intended to stimulate the spiritual growth of our members. We also make gifts at the discretion of the Trustees to individual Christian workers and organisations, both in the UK and elsewhere, whose activities are compatible with the charitable objectives of the charity. No gifts are made to political parties.

Achievements and performance

Our work supporting the local community continued throughout 2024, with the weekly Wednesday afternoon drop-in cafe & foodbank consistently well attended. Those at the cafe received a bowl of hot soup, a sandwich and cake and the chance to chat in a warm and friendly environment. They also received a food parcel, with over 1,000 parcels given out over the course of the year. A support worker from Street Connect (a charity with expertise in supporting people with substance abuse challenges) attended on Wednesdays and also helped lead our Tuesday afternoon Recovery Group. It was really encouraging to see people engage with the group and make progress in their recovery journey.

Other church activities continued as normal, with slightly increased attendance at the Sunday Family Service. Although attendance tended to fluctuate, it was also encouraging to see more children attending our children's activities, including Sunday Club, our Saturday morning children's club (Kidzone) and the after-school club in a local primary school. These activities are expected to continue in 2025.

FINANCIAL REVIEW

For the year-ended 31 December 2024 the charity reported Net Expenditure (i.e. a surplus) of £132 (2023: £1,754 deficit). At 31 December 2024, the charity's total funds amounted to £49,789 (2023: £49,657). Gifts to individual Christian workers and organisations amounted to £21,298 (2023: £21,574) and continue to represent a significant proportion – 67.0% (2023: 74.9%) - of the church's income (2024: £31,766; 2023: £28,806).

Principle funding sources

The charity's principal funding source is donations from church members. We continue to be well supported financially by the members and are grateful for their generous giving. We are also grateful to those who donated their time volunteering with us as the work we do would be impossible without their help. The foodbank could not operate without the help received from a number of organisations. In particular, we are very grateful to Greggs (Phoenix), Sainsbury's (Bishopton), Aldi's (Erskine) and Marks & Spencer (Newton Mearns), from whom we regularly received food donations. The value of services provided by volunteers and in-kind donations are not accounted for in the financial statements.

Reserves policy

The Trustees' policy is to retain adequate funds to sustain the level of services and activities and give sufficient contingency provision for unforeseen eventualities. At 31 December 2024, reserves in the unrestricted fund amounted to £49,787 (2023: £49,529), exceeding the level needed to achieve this policy. The Trustees are satisfied that the current level of reserves is sufficient to ensure the ongoing viability of the charity.

Risk management

The Trustees regularly review all areas of significant risk in conjunction (where appropriate) with those volunteers responsible for the area of activity being reviewed. A safeguarding policy is in place and PVG checks are undertaken where required for volunteers. The Trustees review contractual risks before entering into any contract in order to be satisfied that any associated risks will not significantly impact the charity's ability to fulfil its objectives. Appropriate governance, financial management and other policies are in place to assist the Trustees in discharging their statutory duties.

Independent Examination

The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Accounts Regulations does not apply, and that the accounts should therefore be subject to independent examination. [REDACTED] was appointed as Independent Examiner. The Trustees recommend that [REDACTED] should continue to be used as Independent Examiner until further notice.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law. The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that the accounts comply with current statutory requirements.

This report was approved by the Trustees on 27 January 2025 and signed on their behalf by

[REDACTED]
[REDACTED] (Secretary / Treasurer)

INDEPENDENT EXAMINER'S REPORT TO KILNSIDE EVANGELICAL CHURCH TRUSTEES

YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's statement

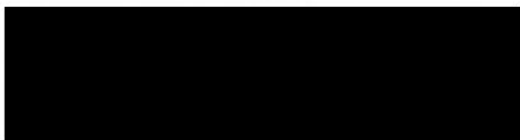
My examination is carried out in accordance with Regulation 11 of the 2006 Charities Accounts (Scotland) Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Signed :



Date :

13/5/25

Name & qualification :



Address :



RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER, 2024

	Notes	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024 (£)	Total funds 2023 (£)
	4				
<u>RECEIPTS</u>					
Offerings	5	15,686.58	2,135.00	17,821.58	14,686.40
Grants	6				500.00
Bank Interest	7	1,538.99		1,538.99	1,228.19
Other Income	8	8,497.58	3,697.40	12,194.98	12,150.97
Missionary Boxes			210.00	210.00	240.00
Total Receipts		25,723.15	6,042.40	31,765.55	28,805.56
<u>PAYMENTS</u>					
Heat & Light	9	2,701.96	1,829.92	4,531.88	3,970.33
Building Costs		2,405.10		2,405.10	2,449.97
Foodbank Food Purchases			1,525.82	1,525.82	995.22
Other Purchases		493.62		493.62	572.85
Speakers' Expenses		590.00		590.00	420.00
Gifts	10, 11, 12	17,129.45	4,169.00	21,298.45	21,574.25
Miscellaneous		789.10		789.10	576.68
Total Payments		24,109.23	7,524.74	31,633.97	30,559.30
<u>SURPLUS / (DEFICIT) BEFORE TRANSFERS</u>	13	1,613.92	(1,482.34)	131.58	(1,753.74)
Transfers between funds	14	(1,356.34)	1,356.34		
<u>SURPLUS / (DEFICIT) AFTER TRANSFERS</u>		257.58	(126.00)	131.58	(1,753.74)

**RE-STATED PRIOR YEAR (2023) RECEIPTS AND PAYMENTS ACCOUNT
FOR COMPARISON**

	Unrestricted funds (£)	Restricted funds (£)	Total funds 2023 (£)
<u>RECEIPTS</u>			
Offerings	12,975.00	1,711.40	14,686.40
Grants		500.00	500.00
Bank Interest	1,228.19		1,228.19
Other Income	8,700.97	3,450.00	12,150.97
Missionary Boxes		240.00	240.00
Total Receipts	22,904.16	5,901.40	28,805.56
<u>PAYMENTS</u>			
Heat & Light	2,372.37	1,597.96	3,970.33
Building Costs	2,449.97		2,449.97
Foodbank Food Purchases		995.22	995.22
Other Purchases	572.85		572.85
Speakers' Expenses	420.00		420.00
Gifts	17,322.85	4,251.40	21,574.25
Miscellaneous	576.68		576.68
Total Payments	23,714.72	6,844.58	30,559.30
<u>SURPLUS / (DEFICIT) BEFORE TRANSFERS</u>	(810.56)	(943.18)	(1,753.74)
Transfers between funds	(1,058.18)	1,058.18	
<u>SURPLUS / (DEFICIT) AFTER TRANSFERS</u>	(1,868.74)	115	(1,753.74)

STATEMENT OF BALANCES AT 31 DECEMBER, 2024

	Notes	Unrestricted funds (£)	Restricted funds (£)	Total funds 2024 (£)	Total funds 2023 (£)
<u>ASSETS</u>	15				
Opening balances		49,528.99	128.43	49,657.42	51,411.16
Surplus / (Deficit) for the year		257.58	(126.00)	131.58	(1,753.74)
Closing balances	16	49,786.57	2.43	49,789.00	49,657.42
<u>LIABILITIES</u>					
		0.00	0.00	0.00	0.00
Total Liabilities		0.00	0.00	0.00	0.00
<u>NET ASSETS</u>		49,786.57	2.43	49,789.00	49,657.42

FUNDS

	2024 (£)	2023 (£)
Unrestricted Funds		
General Fund	49,786.57	49,528.99
	49,786.57	49,528.99
Restricted Funds		
Foodbank Fund	0.00	0.00
Missionary Fund	2.43	128.43
Campbell Fund	0.00	0.00
	2.43	128.43
TOTAL FUNDS	49,789.00	49,657.42

NOTES TO THE FINANCIAL STATEMENTS

YEAR-ENDED 31 DECEMBER, 2024

1. Basis of accounting

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

2. Transactions with trustees or connected persons

No charity trustee, nor anyone connected with them, received remuneration during the year. No charity trustee, nor anyone connected with them, received expenses during the year, other than reimbursement of expenditure incurred on behalf of the charity.

3. Nature and purpose of funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds that are set aside by the Trustees for particular purposes. The charity does not currently operate any designated funds.

Restricted funds are funds received by the charity for a specific purpose and which are to be used for this purpose in accordance with the wishes of the donor(s). The charity has three restricted funds, whose purposes are as follows :-

Foodbank Fund : To support the church's regular food distribution programme.

Missionary Fund : To support cross-culture Christian missionary endeavour.

Campbell Fund : To support Ian and Marilyn Campbell, church members who currently serve as missionaries in Zambia.

4. Re-designation of funds

In 2024, the Missionary Fund and Campbell Fund were re-designated as Restricted Funds, having previously been treated as unrestricted. In 2023, the only restricted fund was the Foodbank Fund. 2023's figures have therefore been re-stated as though the Missionary Fund and Campbell Fund were restricted funds then in order to allow a proper comparison with 2024's accounts.

5. Details of offerings

Offerings consist of cash donations by church members in the offering boxes. Details of 2024's Offerings by fund are as follows:-

	2024		
	Unrestricted	Restricted	Total
General Fund	£15,686.58		£15,686.58
Foodbank Fund		£1,280.00	£1,280.00
Missionary Fund		Nil	Nil
Campbell Fund		£855.00	£855.00
Total Offerings	£15,686.58	£2,135.00	£17,821.58

Details of 2023's Offerings by fund, re-stated in accordance with Note 4 above, are as follows :-

	2023		
	Unrestricted	Restricted	Total
General Fund	£12,975.00		£12,975.00
Foodbank Fund		£180.00	£180.00
Missionary Fund		Nil	Nil
Campbell Fund		£1,531.40	£1,531.40
Total Offerings	£12,975.00	£1,711.40	£14,686.40

6. Grants

No grants were received in 2024 (one grant totalling £500 in 2023).

7. Bank Interest

All bank interest – £1,538.99 in 2023 (£1,228.19 in 2023) - is allocated to the General Fund.

8. Other Income

“Other Income” includes cash gifts received other than through the offering or missionary boxes; cheques or bank transfers; tax refunds claimed by the church under the Gift Aid scheme; and donations received via the Lord's Work Trust (LWT), including any Gift Aid tax refunds which the donor has instructed LWT to allocate to the church. Details of 2024's Other Income are as follows :-

	2024		
	Unrestricted	Restricted	Total
General Fund	£8,497.58		£8,497.58
Foodbank Fund		£719.40	£719.40
Missionary Fund		£1,299.00	£1,299.00
Campbell Fund		£1,679.00	£1,679.00
Total Other Income	£8,497.58	£3,697.40	£12,194.98

Details of 2023's re-stated Other Income are as follows :-

	2023		
	Unrestricted	Restricted	Total
General Fund	£8,700.97		£8,700.97
Foodbank Fund		£855.00	£855.00
Missionary Fund		£1,360.00	£1,360.00
Campbell Fund		£1,235.00	£1,235.00
Total Other Income	£8,700.97	£3,450.00	£12,150.97

9. Heat & Light

The costs of heat and light are borne only by the General Fund and the Foodbank Fund.

10. Gifts

	2024	2023
Gifts made from General Fund (see Note 11 for details)	£17,129.45	£17,322.85
Gifts made from Missionary Fund (see Note 12 for details)	£1,635.00	£1,485.00
Gifts made from Campbell Fund	£2,534.00	£2,766.40
Total Gifts	£21,298.45	£21,574.25

11. Gifts from General Fund

	2024	2023
Lifewords (Scripture Gift Mission)	£100.00	£100.00
GLO	£100.00	£100.00
TearFund	£100.00	£100.00
MAD Together Trust		£100.00
OMF	£100.00	£100.00
OPAL Trust	£100.00	£100.00
Brass Tacks	£100.00	
Paisley Street Pastors	£100.00	
Street Connect	£1,200.00	£1,200.00
Echoes International Disaster Fund		£435.00
Assembly Gifts	£15,229.45	£15,087.85
Total Gifts – General Fund	£17,129.45	£17,322.85

12. Gifts from Missionary Fund

	2024	2023
France	£150.00	£150.00
France	£150.00	£150.00
France	£150.00	£150.00
Zambia	£150.00	£150.00
DRC	£150.00	£150.00
Lebanon	£300.00	£150.00
Other overseas service	£150.00	£150.00
Belgium	£150.00	£150.00
Brass Tacks	£150.00	£150.00
	£135.00	£135.00
Total Gifts – General Missionary Fund	£1,635.00	£1,485.00

13. Details of Surplus / (Deficit) before transfers between funds

	Unrestricted	Restricted	Total 2024	Total 2023
General Fund	£1,613.92		£1,613.92	(£810.56)
Foodbank Fund		(£1,356.34)	(£1,356.34)	(£1,058.18)
Missionary Fund		(£126.00)	(£126.00)	£115.00
Campbell Fund		£0.00	£0.00	£0.00
Total	£1,613.92	(£1,482.34)	£131.58	(£1,753.74)

14. Transfers between funds

A total of £1,356.34 was transferred from the unrestricted General Fund to the restricted Foodbank Fund to meet the balance of the costs of running the Foodbank not covered by the total restricted income received for this purpose. There were no transfers to or from the other funds.

15. Assets

The church also owns the church buildings and fittings & equipment therein.

16. Funds Balance at End of Year

	Unrestricted	Restricted	Total 2024	Total 2023
General Fund	£49,786.57		£49,786.57	£49,528.99
Foodbank Fund		£0.00	£0.00	£0.00
Missionary Fund		£2.43	£2.43	£128.43
Campbell Fund		£0.00	£0.00	£0.00
Total	£49,786.57	£2.43	£49,789.00	£49,657.42