

# Kilmarnock: New Laigh Kirk (Church of Scotland)

Scotland · Charity number SC031334

## Details

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Status	Active
Legal form	Unincorporated association
Part of	Sppa - Badenoch & Strathspey District (SC011355)
Registered	2001-04-04
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	10 Underwood Place Kilmarnock Ayrshire KA1 4PX
Website	<a href="http://www.newlaighkirk.com">www.newlaighkirk.com</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Kilmarnock New Laigh Kirk is first and foremost a family of faith and is one of the Church of Scotland's largest and most vibrant congregations. However outreach in the community plays a large part in the life, work and witness of it members. Working with children and parents in our Little Seeds group which has grown in strength. Organising Summer Clubs for primary school children. Secondary age children through our Trekkers who have monthly bubble tea. Where they gather to explore the bible in a relaxed atmosphere where faith and friendship grows. This year we begun Church unplugged which is a relaxed, acoustic-style worship night. We have a number of youth organisation. Our Church is opened 4 days a week for private prayer and reflection. We have had many music concerts under the Music for All banner. We work closely with EACHa and the social work service for the distribution of Christmas gifts. For our elderly member our pastoral care undertake visit.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** The advancement of Religion

## Geography

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- **Main operating location:** East Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£307,046	£289,208	-	3
2024-12-31	£307,375	£310,207	-	3
2023-12-31	£322,811	£269,073	-	4
2022-12-31	£259,704	£284,629	-	4
2021-12-31	£262,245	£298,604	-	4
2020-12-31	£255,120	£286,105	-	4

**Kilmarnock: New Laigh Kirk (Church of Scotland)**

Scotland - Charity number SC031334

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# Accounts

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The Church of Scotland

KILMARNOCK: NEW LAIGH KIRK  
(CHURCH OF SCOTLAND)

ACCRUED (SORP COMPLIANT) ACCOUNTS  
FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2025

Congregation No: 070431

Scottish Charity No: SC 031334

**Kilmarnock: New Laigh Kirk (Church of Scotland)  
Trustees' Annual Report  
31st December 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 12 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1<sup>st</sup> January 2019.

**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.

The congregation of New Laigh Kirk is now well established. The challenge facing New Laigh Kirk is to achieve a good balance between encouraging Christian living among our current membership through continued vibrant worship and pastoral care, while simultaneously taking a lead in new forms of outreach to meet spiritual and social needs in the wider community.

Kilmarnock New Laigh Kirk serves the Kilmarnock town centre and the northwest area. A parish of some 6,500 homes, although members are drawn from a much wider area.

The Congregation's Mission statement is "A caring welcoming church at the heart of Kilmarnock reaching out to all."

We seek to do this in many ways, and our activities are co-ordinated by various committees and groups: Finance, Property, Pastoral Care, Worship, Welcome, Outreach and Communication. We also currently employ a Community and Families Worker to further our Mission Statement and commitment to our town and its residents.

We have a wonderful and resourceful team of people, who have shown passion, dynamism, and commitment.

Even amid adversity we look to the future, when this iconic home will continue to be caring and welcoming able to nourish, inspire and transform.

We will sustain our commitment to be with the most vulnerable. We will continue to find beauty in places of hardship. We look forward to a future stronger than the past, with all our activities flourishing once again, and the doors of New Laigh Kirk open to welcome people from all walks of life.

We live through this challenging time with the same qualities that have made our church community loved by so many.

**Sunday Activities.**

Sunday Services and activities continued in person and along with live streaming, conducted by the Minister and a small team at the Sound Desk. Our Praise Band are involved in some of the services which gives a variety of worship styles and try to incorporate a blend of both tradition and more up to date genres of music to our service.

**Kilmarnock: New Laigh Kirk (Church of Scotland)  
Trustees' Annual Report  
31<sup>st</sup> December 2025**

Ignite

Ignite are a group of children aged 4 to Primary 7. They meet initially in church then proceed to the Halls Ignite offers fun and interactive ways to build a relationship with Jesus and establish a foundation of faith. Through their exploration of God and the Bible, children are encouraged to pray, trust, seek and love Jesus. Children build these qualities through games, crafts, songs, we do offer a creche facility.

Trekkers

This group is open to our young people from S1 to S6. Whilst there has been a slight fall in numbers, the Trekkers continue to meet. They explore Christian faith together through stories, prayer and much discussion and plenty of hilarity. They participate in the Family Communion and also other services.

They meet monthly for Bible Tea this is a relaxed, welcoming youth Bible club where faith and friendship grow together. They gather to explore the Bible, ask real questions, share thoughts, and enjoy good conversation. An afternoon tea was held in November to raise funds for the Trekkers and made a donation to Christian Aid.

Sunday Funday started in the autumn inviting young people to come and build a community of faith together.

Church Unplugged is a relaxed, acoustic-style worship night designed to create room for reflection, community, and God's presence. Church Unplugged, a family of worship, which started in the Autumn. This is family focused held on a Sunday evening,

Weekday Activities

The Church is open during the week on a Monday, Wednesday, Friday and Saturday from 12.00 noon until 2.00pm, for private prayer and reflection. Audio tour guides of the church are now fully operational.

The Pastoral Care Group takes responsibility, in conjunction with the Minister and Convenor, for visiting in excess of 80 senior members. Contact has been maintained with members in Care Homes. Monthly services are held in Aryle House and Crossgate Nursing Home. Visits to the elderly has continued, contact is actively maintained where possible, keeping in touch with phone calls and sending cards and letters.

For much of the year Elders' visit members within their district and have kept regular contact by telephone and have delivered Newsletters and Magazines.

Our 'Silver Sunday' services, and afternoon teas took place this year and has been well supported.

Socially there is a wealth of options for all age groups. There is an active Boys' Brigade Company, Brownies and Rainbows, Girl Guides Company as well as Rangers,

Our Prayer Group meets on the first Thursday of the month and for most of the year has been held on Zoom. We also have Inspire prayer group who meet on the first Wednesday of the month at 11am in the session room,

The Guild has 30-40 members and is a friendly and welcoming group, providing the opportunity for worship, fellowship and action within our church. We raise funds to support groups in our church, as well as contributing to the national Guild projects. We enjoy musical entertainment, such as the Unlikely Lads from Centrestage and Dalrymple Ukelele Band and a variety of speakers. The highlight was perhaps the visit by the Wallace family from our own church, telling us about their experience at the Scripture Union gathering, 'Magnitude' and how it supported and developed their faith journey.

Highlights meet every 2 months. This year they enjoyed Broadway Boogie, evening of relaxation and massage, an evening at La Dragon, their annual charity quiz for Ayrshire Cancer Support, ready steady cook and Christmas Dinner and film at centre stage.

**Kilmarnock: New Laigh Kirk (Church of Scotland)  
Trustees' Annual Report  
31 December 2025**

Little Seeds (planting seeds for the future) for families with little ones aged 0 – 4 years on Tuesday mornings. It provides the opportunity for babies and tots to learn all about the themes of the bible in fun and imaginative ways and have the freedom to play and explore. This has proved extremely successful with over 30 children and families meeting weekly. We held our annual Easter Garden Party in April. Lent Study was well attended.

The Drama Group meet every Tuesday evening where everybody is made welcome. They had a Murder Mystery play and performed a pantomime "Alad in Killie".

Music for All concerts continue to be very successful with Loudoun Music Society, Kilmarnock Amateur Operatic Society and Dalry Burns Club the Jolly Beggars.

We partnered with the Rotary Club in hosting a school's quiz and Young Musicians competition.

We held a number of fundraising events during the year including a Summer Fayre, Burns Supper, Beetle Drive and coffee mornings.

New Laigh Kirk obtained their silver award for being an ECO Congregation they are now working towards their gold award. We have increased the range of items that can be recycled at the church. Litter picks take place twice a year.

#### Local Outreach

New Laigh Kirk is a congregation with a mission to reach out to all in its local community. To help do this we have a full time Community and Families Worker.

The success of this new form of ministry will rely on doing things differently. We can no longer take a passive approach to mission, hoping that our existing modes of organisation will suffice in building an expanding Christian community. Instead, our approach will concentrate on community rather than institution: this means going beyond the traditional boundaries of our Kirk and its organisations and forming a much broader conception of how we build a stronger community whose lives are based on Christian values. A key building block of this approach is engaging with young families (i.e. adults who are, broadly speaking, in the 25-40 age range and, if applicable, their children) and providing them with the insights and support to make them valuable contributors to their community.

We are involved with East Ayrshire Churches Homelessness Action who help the homeless in a number of ways. Providing cooked breakfast on Monday and Friday mornings. Hot lunches on Wednesdays. Drop-In centre on Wednesdays for advice on many areas of life. They supply friendly fresh start packs. They are also connected with recovery matters and cut and connect.

The Minister is Chaplain to Loanhead Primary School, Willowbank School, Grange Academy, Onthank and Annanhill Primary School.

#### Achievements and Performance

Attendance at morning Worship averages around 150-200. The two departments of Ignite and Trekkers, have experienced a slight downturn in numbers however nevertheless are keen to participate in Sunday Service. In conjunction with the Town's Christmas lights Switch-on we opened our church and provided refreshments and some entertainment for all ages. Around 750 people came through the doors that afternoon.

Our 'Open Doors' continues to be successful and has been particularly poignant.

In addition, the Minister conducted 39 funerals. The total number of members at 31st December 2025 was 620 with 500 on the supplementary roll.

**Kilmarnock: New Laigh Kirk (Church of Scotland)  
Trustees' Annual Report  
31 December 2025**

**Financial Review**

New Laigh Kirk continues to be committed to a programme of outreach within our local community. The staff costs are being met from the contribution of the members through their giving. In general, the members are very supportive of the work undertaken and reflect this by generous giving.

Income

Direct Congregational Giving has shown an increase of £25,171 to £168,254. (2024 - £143,083). New Laigh Kirk is fortunate that many members contribute through bank standing order for which the Church is most grateful. Gift Aid Income Tax Reclaim increased to £37,120 (2024 - £32,052) an increase of £5,068.

The rental income from use of premises £26,770 remains constant as both premises were tenanted for the full year.

Once again, we are indebted to the Arbuckle Trust for a grant of £9,500.

This year we received an income of £4850 from the Buchanan Trust.

Expenditure

Total expenditure was £289,208 (2024 - £310,207) decrease of £20,999. At present the buildings are on a fixed rate for gas and electricity. (Cost £19,426). Manse boiler was repaired at a cost of £4,188. Cost to Hall roof and dry rot total £4,906

Areas of Financial Concern

A cautious approach continues to be taken to items of expenditure, and the costs of items such as gas, electricity, cleaning and insurance are reviewed regularly. Capital expenditure is identified by the Property Committee and competitive estimates are requested for major works before proceeding. All items of expenditure will be carefully monitored in 2026, and sources of potential grant income will be explored wherever possible. This year we continued with our fundraising for the Church renovations which would make better use of the space and open new opportunities to engage with the community as well as opening an avenue to income generate through the rental of space. We held a giving campaign in the spring where our members received a brochure which outlined the financial challenges of the church. They were asked to review their giving's which they did and we should see our offering increase by 30%.

**Investment Policy and Performance**

The trustees adopt a cautious approach to any investment and have invested in the Church of Scotland Income Fund which meets our investment objectives.

The Income Fund has delivered positive returns in the 12- month period to 30 September 2025.

The Income Fund, which is managed by Royal London Asset Management, invests in fixed interest bonds both in the UK and globally and seeks to provide investors with a high and sustainable income and to protect the long-term nominal value of capital. In the 12-month period to 30 September 2025, the Fund delivered a total return of 7.58% which outperformed its benchmark return of 3.70%. This fund has continued to deliver returns over the long term which are better than that of the benchmark against which the Fund is measured.

The total income paid by the Income Fund for 2024 was 60p per unit, with the final payment of 30p per unit made in March 2025. For 2025, a first payment of 30p per unit was made in September 2025. While it is too early to estimate the final payment, which will be made for the year and paid in March 2026, we expect to be able to make payment of at least 25p per unit.

**Kilmarnock: New Laigh Kirk (Church of Scotland)**  
**Trustees' Annual Report**  
**31 December 2025**

**Risk Management**

The trustees carry out risk management in order to identify and mitigate risks. The major risks identified are:

- 1) **Falling Income** - A Giving Campaign is undertaken on a regular basis. Where members are asked to review their giving's. Members have been asked to consider leaving a legacy to the Church and members have received a leaflet explaining about this.
- 2) **Ageing Congregation**- In common with many Churches, New Laigh Kirk has an ageing congregation but recognises the need to engage with younger people. The Church is fully committed to outreach and as a measure of that commitment the members contribute to the salary of a Community and Families Worker, whose remit is to engage with young people and families under the age of forty.
- 3) **Property**- Our Church is a Grade 1 listed building, and our hall is also an old building. In order to ensure that the property is kept in good order, regular inspections are made by office bearers who have access to a wealth of construction related experience. An annual maintenance plan is in place and the Presbytery's Quinquennial Report is used.

**Reserves Policy**

It is the trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £69,031 of which, approximately £92,625 has been designated for various forms of expenditure (see note 15), including £68,500 on Community, Family and Youth Mission work. The remaining negative balance of approximately £23,594 falls well short of the target. The trustees are aware of the need to adopt a very cautious approach in the present economic climate.

The church also held £231,680 of restricted funds, and £6,110 of endowment funds which have been provided for the purposes specified in note 18.

**Structure, Governance and Management**

The congregation is a registered charity, number SC031334; administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity's 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.

The Kirk Session meets six times a year is responsible for spiritual affairs within the Church.

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Trustees' Annual Report  
 Year ending 31st December 2025  
 Reference and Administrative Information

Trustees

Anderson, I	Johnstone, G	Milloy, E
Barclay, L	Kidd, A	Murphy, E
Brown, A	Kidd, A Mrs	Oliver, M
Brown, M	Lamberton, J	O'Rourke, M
Brown, S	Lang, A	Patterson, Margaret
Bryson, D	Laurens, B	Patterson, M
Colman, H	Lawson, J	Richardson, F
Dale, E	MacLean, A Mrs	Scullion, A
Dale, J	MacLean, D	Sheddon, L
Duffy, F	MacLean, A	Sherry, I
Gillies, L	MacPherson, S	Sim, C
Graham, B	McClymont, A	Stewart, E
Grant, J	McDowall, J Mrs	Stewart, K
Gregor, A	McDowall, J	Taylor, M
Handling, K	McLaren, E	Taylor, R
Hewitt, A	McLean J	Wright, L
I'Anson, D		Young, E
Johnstone, B		Young, J

Rev. D. Cameron

Agnew, L resigned	Jan-25
Duffy, H resigned	Nov-25
Lewis, J resigned	Nov-25
Withers, H resigned	Jun-25

**Kilmarnock: New Laigh Kirk (Church of Scotland)**

**Trustees' Annual Report**

**Year ended 31 December 2025**

**Reference and Administration Information (cont)**

**Principal Office-bearers**

Minister	Rev. David S. Cameron
Session Clerk	Mr Derek I'Anson
Church Treasurer	Miss Jan Lamberton

**Principal Office**

New Laigh Kirk  
John Dickie Street  
Kilmarnock  
KA1 1HW  
Charity No. SC031334

**Independent Examiner**

Bryan Swan C.A  
Rogerson & Goldie  
Chartered Accountants  
29 Portland Road  
Kilmarnock  
KA1 2BY

**Bankers**

Royal Bank of Scotland  
Kilmarnock Branch  
96 John Finnie Street  
Kilmarnock  
KA1 1NY

**Kilmarnock New Laigh Kirk (Church of Scotland)**

**31 December 2025**

**Trustees' Annual Report**

**Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

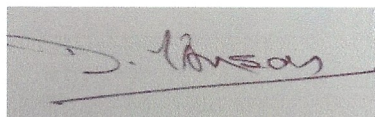
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the method and principles in the applicable Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



**D I'Anson, Session Clerk**

**Date 29<sup>th</sup> March 2026**

**Kilmarnock: New Laigh Kirk (Church of Scotland)  
SC031334**

**Independent Examiner's Report to the Trustees of Kilmarnock: New Laigh Kirk (Church of Scotland)**

**Year ended 31 December 2025**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2025, which are set out on pages 1 to 20.

**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 (as amended).

The Charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). An examination included 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.



Name: Bryan Swan C.A

Professional Qualification/Professional Body Institute of Chartered Accountants of Scotland

Address: Rogerson & Goldie, Chartered Accountants, 29 Portland Road, Kilmarnock KA1 2BY

Date: 29<sup>th</sup> March 2026

Kilmarnock New Laigh Kirk  
Statement of Financial Activities  
Year Ended 31 December 2025

	Note	Unrestricted Endowment		Restricted Endowment		Unrestricted Endowment		Restricted Endowment		Total 2024
		Funds 2025	Funds 2025	Funds 2025	Funds 2025	Funds 2024	Funds 2024	Funds 2024	Funds 2024	
		£	£	£	£	£	£	£	£	£
Income and endowments from:										
Donations and legacies	1	222,066	12,225	-	234,291	183,844	9,670	-	-	193,514
Charitable Activities	2	250	20,439	-	20,689	701	63,665	-	-	64,366
Other trading activities	3	34,944	1,619	-	36,563	39,103	110	-	-	39,213
Investments	4	7,305	1,358	34	8,697	7,439	1,293	34	34	8,766
Other	5	<u>6,806</u>	=	=	<u>6,806</u>	<u>1,516</u>	=	=	=	<u>1,516</u>
Total Income		<u>271,371</u>	<u>35,641</u>	<u>34</u>	<u>307,046</u>	<u>232,603</u>	<u>74,738</u>	<u>34</u>	<u>34</u>	<u>307,375</u>
Expenditure on :										
Raising Funds	6	668	936	-	1,604	81	2,145	-	-	2,226
Charitable activities		<u>276,659</u>	<u>10,945</u>	-	<u>287,604</u>	<u>286,229</u>	<u>21,752</u>	-	-	<u>307,981</u>
Total expenditure		<u>277,327</u>	<u>11,881</u>	-	<u>289,208</u>	<u>286,310</u>	<u>23,897</u>	-	-	<u>310,207</u>
Net Income/(expenditure) before gains	0	-5,956	23,760	34	17,838	-53,707	50,841	34	34	-2,832
Transfer between funds		<u>3,500</u>	<u>-3,466</u>	<u>-34</u>	=	<u>7,585</u>	<u>-7,551</u>	<u>-34</u>	=	=
Net movement in funds		-2,456	20,294	-	17,838	-53,707	50,841	34	34	-2,832
Reconciliation of funds:										
Total funds brought forward		<u>71,487</u>	<u>211,386</u>	<u>6,110</u>	<u>288,983</u>	<u>125,132</u>	<u>160,545</u>	<u>6,138</u>	<u>6,138</u>	<u>291,815</u>
Total funds carried forward		<u>69,031</u>	<u>231,680</u>	<u>6,110</u>	<u>306,821</u>	<u>71,425</u>	<u>211,386</u>	<u>6,172</u>	<u>6,172</u>	<u>288,983</u>

Kilmarnock: New Laigh Kirk (Church of Scotland)  
 Balance Sheet  
 at 31st December 2025

	Notes	Total 2025	Total 2024
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	14,411	16,012
Investments	10	<u>133,217</u>	<u>126,411</u>
		<u>147,628</u>	<u>142,423</u>
<b>Current Assets</b>			
Debtors	11	26,104	21,181
<b>C of S Short Term Deposit</b>			
1. General Purposes		66,102	63,290
2. J.W. Blackwood Bequest		4,127	3,952
3. Murdoch Memorial		6,314	6,046
4. Church Choir Fund		749	717
<b>Bank Accounts</b>			
RBoS Accounts		5,999	4,638
Skipton Building Society Deposit		46,668	46,783
Org. Current Accounts		<u>7,337</u>	<u>8,022</u>
		<u>163,400</u>	<u>154,629</u>
<b>Current Liabilities</b>			
Creditors falling due within one year	12	4,207	8,069
Net Current Assets		<u>159,193</u>	<u>146,560</u>
Net Assets		<u>306,821</u>	<u>288,983</u>
<b>The funds of the charity</b>			
<b>Unrestricted Funds</b>			
General funds	15	-23,594	-21,822
Designated funds	15	<u>92,625</u>	<u>93,309</u>
		69,031	71,487
<b>Restricted funds</b>			
Endowment Funds	15	<u>6,110</u>	<u>6,110</u>
Total Funds	13	<u>306,821</u>	<u>288,983</u>

The accounts were approved by the trustees on 29th March 2026



Session Clerk



Treasurer

**New Laigh Kirk (Church of Scotland)  
Accounting Policies**

**Year Ending 31 December 2025**

The principal accounting, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

**Basis of preparation**

The financial statement have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 1<sup>st</sup> January 2019 and the Financial Reporting Standards applicable in the UK and Republic for Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

**Fund accounting**

Funds are classified as either restricted or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

**Recognition of Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

**Recognition and allocation of expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

**Fixed assets**

The charity has the right to occupy and use its charitable objects, certain tangible fixed assets, including the Church, halls, and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £3,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided to write off the cost or initial value, less estimated residual value, of tangible fixed assets over their estimated useful lives:

Feehold buildings	10 years	Straight line basis
Fixtures, fittings, and office equipment	4 years	Reducing basis.
Sound system	20 years	Straight line basis
Camera system	10 years	Straight line basis

Motor vehicles

4 years Reducing balance basis

**Investment**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased during the year.

**Taxation**

Kilmarnock: New Laigh Kirk (Church of Scotland) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for Vat and resources expended therefore include irrecoverable input VAT.

Kilmarnock New Laigh Kirk (Church of Scotland)  
Year Ending 31st December 2025

	Unrestricted Restricted Endowment				Unrestricted Restricted Endowment			
	Funds 2025	Funds 2025	Funds 2025	Total 2025	Funds 2024	Funds 2024	Funds 2024	Total 2024
1 Donations & Legacies	£	£	£	£	£	£	£	£
Offerings	167,484	770	-	168,254	143,083	-	-	143,083
Tax recoverable on Gift Aid	37,120	-	-	37,120	32,052	-	-	32,052
Legacies	3,000	6,850	-	9,850	-	-	-	-
Others	14,462	4,605	-	19,067	8,709	9,670	-	18,379
	<u>222,066</u>	<u>12,225</u>	-	<u>234,291</u>	<u>183,844</u>	<u>9,670</u>	-	<u>193,514</u>
2 Income from charitable activities	250	-	-	250	701	-	-	701
Weddings, Funerals and Baptisms	-	9,500	-	9,500	-	9,500	-	9,500
Grants	-	10,939	-	10,939	=	<u>54,165</u>	-	<u>54,165</u>
Concerts and Events	<u>250</u>	<u>20,439</u>	-	<u>20,689</u>	<u>701</u>	<u>63,665</u>	-	<u>64,366</u>
3 Income from other trading activities	26,770	-	-	26,770	26,230	-	-	26,230
Rent received from Property	5,262	-	-	5,262	6,793	-	-	6,793
Rent received from Hall Lets	2,912	1,619	-	4,531	6,080	110	-	6,190
Others	<u>34,944</u>	<u>1,619</u>	-	<u>36,563</u>	<u>39,102</u>	<u>110</u>	-	<u>39,213</u>
4 Investment Income	5,676	-	34	5,710	5,676	-	34	5,710
Deposit Interest (Church of Scotland account)	-	1,358	-	1,358	-	1,293	-	1,293
Dividends Received	1,629	-	-	1,629	1,763	=	=	1,763
Bank and Other Interest	<u>7,305</u>	<u>1,358</u>	<u>34</u>	<u>8,697</u>	<u>7,439</u>	<u>1,293</u>	<u>34</u>	<u>8,766</u>
5 Other Income	6,806	-	-	-	1,516	-	-	1,516
Unrealised gains (losses) on investment								
Total	<u>271,371</u>	<u>35,641</u>	<u>34</u>	<u>307,046</u>	<u>232,603</u>	<u>74,738</u>	<u>34</u>	<u>307,375</u>

Kimarnock:New Laigh Kirk (Church of Scotland)  
Notes forming part of the financial statement  
Year Ending 31st December 2025

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total 2025 £	Unrestricted Funds		Restricted Funds		Endowment Funds		Total 2024 £
	2025	£	2025	£	2025	£		2024	£	2024	£	2024	£	
6. Analysis of Expenditure														
Raising funds	638		936		-		1574	-		2,145		-		2,145
Offering Envelopes	<u>30</u>		-		-		<u>30</u>	<u>81</u>		-		-	<u>81</u>	2,226
	668		936		-		1604	81		2,145		-		2,226
Charitable Activities														
Giving to Grow	128,425		-		-		128,425	128,777		-		-		128,777
Presbytery Dues	5,196		-		-		5,196	3,451		-		-		3,451
Private Pension Contribution	3,850		-		-		3,850	3,850		-		-		3,850
Minister's Expenses	2,349		-		-		2,349	2,753		-		-		2,753
Mission and Outreach	2,690		3,507		-		6,197	2,135		5,411		-		7,546
Pulpit Supply	660		-		-		660	770		-		-		770
Other Salary Costs	47,276		-		-		47,276	60,203		-		-		60,203
Fabric Repairs & Maintenance	12,363		-		-		12,363	13,522		-		-		13,522
Council Tax	3,451		-		-		3,451	3,199		-		-		3,199
Rates	2,262		-		-		2,262	1,457		-		-		1,457
Water	30,163		-		-		30,163	33,136		-		-		33,136
Other Building Costs	5,146		-		-		5,146	6,857		-		-		6,857
Insurance														
Grants to Congregational Orgs			4,500		-		4,500	-		4,000		-		4,000
Special Donations	2,436		-		-		2,436	1,603		3,000		-		4,603
Church Office Expenses	10,715		-		-		10,715	8,412		-		-		8,412
Organ & Music	2,039		-		-		2,039	1,941		120		-		2,061
Other Expenses	14,187		2,938		-		17,125	10,724		9,221		-		19,945
Value of Donated Goods														
Independent Examiner's Fee	1,850		-		-		1,850	1,660		-		-		1,660
Depreciation of Owned Assets	1,601		-		-		1,601	1,779		-		-		1,779
	<u>276,659</u>		<u>10,945</u>		-		<u>287,604</u>	<u>286,229</u>		<u>21,752</u>		-		<u>307,981</u>
Totals	<u>277,327</u>		<u>11,881</u>		-		<u>289,208</u>	<u>286,310</u>		<u>23,897</u>		-		<u>310,207</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Kilmarnock: New Laigh Kirk (Church of Scotland)

Notes forming part of the financial statement

Year ending 31st December 2025

7 Staff costs and numbers	2025	2024
	£	£
Organist (including Supply)	6,700	6,577
Church Officer	16,900	16,198
Ministerial Support Staff	27,469	29,758
Pension Costs	3,545	3,676
Social Security Costs	<u>0</u>	<u>0</u>
Total	<u>54,614</u>	<u>56,209</u>

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

	2025	2024
	No.	No.
Ministerial support	1	1
Music Staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

No employee benefits in excess of £50,000 (2025 nil)

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, pensions and housing and loan funds. Ministers' stipends are paid in accordance with the national stipends scale, which is related to years of service. For the year under review the Minimum Stipend was £32,433; Maximum Stipend in 5th and subsequent years of service - £39,856.

8 Trustee Remuneration and Related Transactions

During the year one trustee received reimbursement expenses incurred totalling £7,230 as a requirement of the Office of Minister of Word and Sacrament, travelling expenses and manse expenses costs.

A contribution to the minister's personal pension was also made.

During the year a total of £38,359 was donated to the congregation by trustees.

9 Tangible Fixed Assets	Fixtures, and Equipment	Building	Total
Cost	£	£	£
At 1st January 2025	79,761	52,835	132,596
Additions			
Disposals			
At 31st December 2025	<u>79,761</u>	<u>52,835</u>	<u>132,596</u>
<b>Accumulated Depreciation</b>			
At 1st January 2025	63,749	52,835	116,584
Charge for year	-	-	-
Eliminated on Disposals	<u>1,601</u>	-	<u>1,601</u>
at 31st December 2025	<u>65,350</u>	<u>52,835</u>	<u>118,185</u>
Net Book Value			
at 31st December 2025	<u>14,411</u>	=	<u>14,411</u>
at 31st December 2024	<u>16,012</u>	=	<u>16,012</u>

Kilmarnock:New Laigh Kirk (Church of Scotland)  
Notes forming part of the financial statement  
Year ending 31st December 2025

10 Investments

	2025	2024
	£	£
Market value at 31st December 2024	126,411	124,895
Additions		-
Unrealised gain/(loss) on investments	6,806	1516
Market value at 31st December 2025	<u>133,217</u>	<u>126,411</u>
Investment at cost	<u>121,081</u>	<u>121,081</u>

The following investments are held:

	2025	2024
	£	£
C of S Income Fund - General Congregational Purposes	99,992	99,992
C of S Income Fund - C Shields Fund - Endowment Fund	500	500
Shearer Bequest	<u>20,589</u>	<u>20,589</u>
	<u>121,081</u>	<u>121,081</u>

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	25,964	20,688
Other	<u>140</u>	<u>420</u>
	<u>26,104</u>	<u>21,108</u>

12 Creditors

	2025	2024
Accruals	<u>4,207</u>	7,679
Funds Held on behalf of the NW Community Asset Trust	<u>0</u>	<u>390</u>
	<u>4,207</u>	<u>8,069</u>

13 Analysis of net Assets Among Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	16,012	-	-	-	0
Investments	13,329	92,625	21,153	6,110	133,217
Current Assets	-48,728	-	210,527	-	161,799
Current Liabilities	<u>-4,207</u>	-	-	-	<u>-4,207</u>
Net assets at 31st December 2025	<u>-23,594</u>	<u>92,625</u>	<u>231,680</u>	<u>6,110</u>	<u>306,821</u>

Prior Year

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	16,012	-	-	-	16,012
Investments	13,329	92,625	21,153	6,110	133,217
Current Assets	-48,728	-	210,527	-	161,799
Current Liabilities	<u>-8,069</u>	-	-	-	<u>-8,069</u>
Net assets at 31st December 2024	<u>-21,822</u>	<u>93,309</u>	<u>211,386</u>	<u>6,110</u>	<u>288,983</u>

14 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on contribution of volunteers are many and varied and much of the activities would be unable to continue were it not for the commitment shown.

Kilmarnock: New Laigh Kirk (Church of Scotland)  
Year ended 31st December 2025

	At 1 January 2025	Incoming Resources	Outgoing Resources	Transfer	At 31 December 2025
<b>15 Movements in Funds</b>					
<b>Endowment funds</b>					
Mathew Arbuckle's Trust	500	-	-	-	500
Dr P. C. Gibson Trust	1,000	-	-	-	1,000
Dr Wm. Hunter's Trust	213	-	-	-	213
Miss Mary Logan Trust	200	-	-	-	200
Mrs Mary Logan's Trust	125	-	-	-	125
Robert Miller's Bequest	900	-	-	-	900
Miss A. S. Mair's Executry	462	-	-	-	462
McAlpine Trust	50	-	-	-	50
Wm. Stewart Bequest	160	-	-	-	160
Miss N. W. Sturrock's Trust	100	-	-	-	100
Miss S. Templeton's Bequest	250	-	-	-	250
Parker and Shaw Bequests	1,500	-	-	-	1,500
C Shields Fund	<u>650</u>	<u>34</u>	-	<u>-34</u>	<u>650</u>
	<u>6110</u>	<u>34</u>	-	<u>-34</u>	<u>6110</u>
<b>Restricted Funds</b>					
Benevolent Fund	5,738	-	-170	34	5,602
Organ/Music Fund	9,579	-	-3127	-	6,452
Minibus Fund	9,466	-	-	-	9,466
Appeal/Disaster Fund	1,531	-	-	-	1,531
Audio-visual aid Fund	5,172	-	-	-	5,172
Mission Fund	6,257	-	-638	-	5,619
Community,Family and Youth Mission	25,820	-	-	-	25,820
Summer Club Fund	13,879	-	-132	-	13,747
Activity/Instrument Fund	7,353	-	-	-	7,353
Church Choir Fund	716	33	-	-	749
J.W. Blackwood Bequest	3,951	175	-	-	4,126
Murdoch Memorial	6,045	269	-	-	6,314
Arbuckle Trust Grants/Other Grants	0	9,500	-4,500	-5000	0
Pastoral Care Group	9,210	1,270	-732	1,500	11,248
Fabric Fund	69,468	18,186	-1,082	-	86,572
Shearer Bequest	37,201	1,358	-	-	38,559
Buchanan Trust	<u>0</u>	<u>4,850</u>	<u>-1,500</u>	-	<u>3,350</u>
	<u>211,386</u>	<u>35,641</u>	<u>-11,881</u>	<u>-3466</u>	<u>231,680</u>
<b>Unrestricted Funds</b>					
Congregational Fund	6,121	-	-	-	6,121
General Fund	-21,822	263,639	-272,059	6,648	-23,594
Community,Family and Youth Fund	68,500	-	=	-	68,500
NLK Choir Fund	220	-	-	-220	0
Sunday School Fund	3,321	4,582	-3,150	-	4,753
Friendship Group Fund	1,000	-	-	-	1,000
Guild of Friendship Fund	1,377	-	-	-	1,377
Flower Fund	1,292	1,190	-968	-	1,514
Guild Fund	4,609	-	-	-2,928	1,681
Minibus	3,989	-	-	-	3,989
Appeal/Disaster Fund	2,000	-	-	-	2,000
Little Seeds	351	1,960	-1,150	-	1,161
Youth Group	529	-	-	-	529
	<u>71,487</u>	<u>271,371</u>	<u>-277,327</u>	<u>3,500</u>	<u>69,031</u>
Total funds	<u>288,983</u>	<u>307,046</u>	<u>-289,208</u>	-	<u>306,821</u>

Kilmarnock: New Laigh Kirk (Church of Scotland)  
Year ending 31st December 2025

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
<b>15 Movements in Funds</b>					
<b>Endowment funds</b>					
Mathew Arbuckle's Trust	500	-	-	-	500
Dr P. C. Gibson Trust	1,000	-	-	-	1,000
Dr Wm. Hunter's Trust	213	-	-	-	213
Miss Mary Logan Trust	200	-	-	-	200
Mrs Mary Logan's Trust	125	-	-	-	125
Robert Miller's Bequest	900	-	-	-	900
Miss A. S. Mair's Executry	462	-	-	-	462
McAlpine Trust	50	-	-	-	50
Wm. Stewart Bequest	160	-	-	-	160
Miss N. W. Sturrock's Trust	100	-	-	-	100
Miss S. Templeton's Bequest	250	-	-	-	250
Parker and Shaw Bequests	1,500	-	-	-	1,500
C Shields Fund	<u>650</u>	34	-	-34	<u>650</u>
	<u>6,110</u>	34	-	-34	<u>6,110</u>
<b>Restricted Funds</b>					
Benevolent Fund	5,778	-	-74	34	5,738
Organ/Music Fund	11,844	-	-2,265	-	9,579
Minibus Fund	9,466	-	-	-	9,466
Appeal/Disaster Fund	1,531	-	-	-	1,531
Audio-visual aid Fund	8,483	-	-3,311	-	5,172
Mission Fund	7,022	-	-765	-	6,257
Community,Family and Youth Mission	25,820	-	-	-	25,820
Summer Club Fund	14,680	120	-921	-	13,879
Activity/Instrument Fund	3,353	-	-	4,000	7,353
Church Choir Fund	680	36	-	-	716
J.W. Blackwood Bequest	3,755	196	-	-	3,951
Murdoch Memorial	5,745	300	-	-	6,045
Arbuckle Trust Grants/Other Grants	0	9,500	-4,000	-5,500	0
Pastoral Care Group	8,805	530	-625	500	9,210
Fabric Fund	22,226	62,763	-8,936	-6,585	69,468
Shearer Bequest	<u>38,908</u>	<u>1,293</u>	<u>-3,000</u>	=	<u>37,201</u>
	<u>168,096</u>	<u>74,738</u>	<u>-23,897</u>	<u>-7,551</u>	<u>211,386</u>
<b>Unrestricted Funds</b>					
Congregational Fund	6,121	-	-	-	6,121
General Fund	26,318	223,583	-279,308	7,585	-21,822
Community,Family and Youth Fund	68,500	-	-	-	68,500
NLK Choir Fund	220	-	-	-	220
Sunday School Fund	1,289	4,121	-2,089	-	3,321
Friendship Group Fund	1,000	-	-	-	1,000
Guild of Friendship Fund	1,377	-	-	-	1,377
Flower Fund	1,268	1,065	-1,041	-	1,292
Guild Fund	4,512	3,178	-3,081	-	4,609
Minibus	3,989	-	-	-	3,989
Appeal/Disaster Fund	2,000	-	-	-	2,000
Little Seeds	486	656	-791	-	351
Youth Group	<u>529</u>	=	=	=	<u>529</u>
	<u>117,609</u>	<u>232,603</u>	<u>-286,310</u>	<u>7,585</u>	<u>71,487</u>
<b>Total funds</b>	<b><u>291,815</u></b>	<b><u>307,375</u></b>	<b><u>-310,207</u></b>	<b><u>0</u></b>	<b><u>288,983</u></b>

Notes forming part of the financial statements  
Year Ended 31st December 2025

15 Movements in Funds (cont'd)

Purposes of Endowment Funds

Income from all of the Funds is to be used to supplement the Benevolent Fund.

C Shields Fund: Transferred from Grange Church and income will be used to supplement the Benevolent Fund.

Purposes of Restricted Funds

Benevolent Fund: This is used for charitable purposes at the Trustees discretion.

Organ and Music Fund: This is used for the replacement of the Church Organ and music related activities

Mimibus Fund: This is used for the maintenance and replacement of the Mimibus.

Summer Club Fund: This is used to purchase items for the Summer Club.

Appeal/Disaster Fund: The trustees use this fund to make donations to current appeals or donations to aid disasters on a local, national or global basis.

Mission Fund: This fund is being used for outreach.

Community, Family and Youth Fund: This is used for our outreach programme aimed at reaching out to our local community, families and youth.

Visual Aid Fund: This fund is used to supply many pieces of audio and visual equipment.

Activity/Instrument Fund: This fund is used to purchase musical instruments or to fund children's activities.

Church Choir Fund: This fund was originally set up to replace the organ at the West High Kirk and the balance is now used for matters pertaining to the choir.

J. W. Blackwood Bequest: This fund is used for the specific purpose of the Sunday School as required.

Maurdoch Memorial: This fund is used for the purpose of the Sunday School or Bible Class as required.

Arbuckle Trust: The payment from the trustees of the Mrs S Arbuckle trust is used to provide Grants to Congregational Organisations.

Pastoral Care Group: This is to be used towards caring for the elderly members of the congregation and those suffering from dementia.

Shearer Bequest: This is to be used for those affected by poverty, in particular homelessness, and providing support to individuals who are bereaved.

Buchanan Trust: This trust has to be used for those in need by reason of age, ill health, disability, financial hardship, or other disadvantage. To be distributed at ministers discretion.

Purposes of Designated Funds

Congregational Fund: This is used for the purpose of the Congregation.

General Fund: This is used for day to day expenditure including most fabric maintenance and repairs not covered by the Consolidated Fabric Fund.

Community, Family and Youth Fund: This is used for our outreach programme aimed at reaching out to our local community, families and youth.

NLK Choir Fund: This fund is specifically used for all matters pertaining to the Choir and their day to day income and expenditure.

Sunday School Fund: This fund is specifically used for all matters pertaining to all groups within the Sunday School and their day to day expenditure.

Friendship Group Fund: This fund is specifically used for all matters pertaining to the Friendship Group and its related day to day income and expenditure.

Guild of Friendship Fund: This fund is specifically used for all matters pertaining to the Guild of Friendship and its related day to day income and expenditure.

Flower Fund: This fund is specifically used for all matters pertaining to the Flower Fund and related day to day income and expenditure.

Guild Fund: This fund is specifically used for all matters pertaining to the Guild and related day to day income and expenditure.

Appeal/Disaster Fund: The trustees use this fund to make donations to current appeals or donations to aid disasters on a local, national or global basis.

Youth Group Fund: This fund is specifically used for all matters pertaining to the Youth Group and related day to day income and expenditure.

Mimibus Fund: This is used for the maintenance and replacement of the Mimibus.

Little Seeds: This fund is specifically used for matter pertaining to Little seeds.

Notes forming part of the financial statements  
Year Ending 31st December 2025

16 Collections for Third Parties	2025	2024
	£	£
McMillan Cancer	1,030	1,286
East Ayrshire Homelessness Action	500	0
Earl Haig	357	317
Water Aid	60	0
KAOS	64	500
Loudoun Musical Society	157	500
Ayrshire Fiddle Orchestra	0	500
Friends of Willowbank	100	0
Church of Scotland Malawi	<u>168</u>	<u>0</u>
	<u>2,436</u>	<u>3,103</u>
17 Incoming Resources from General Trustees	2025	2024
	£	£
Monies received from the Consolidated Fabric Fund Capital Account	28,242	-
Monies received from the Consolidated Fabric Fund Revenue Account	=	-
	-	-

**Kilmarnock:New Laigh Kirk (Church of Scotland)**

**Year Ended 31<sup>st</sup> December 2025**

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

**CONSOLIDATED FABRIC FUND REVENUE ACCOUNT**

Credit Balance at 31 December	<u>£6,850</u>
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**CONSOLIDATED FABRIC FUND – CAPITAL**

Credit Balance at 31 December 2025	<u>£134,210</u>
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This note does not form part of the financial statement of Kilmarnock New Laigh Kirk. The detail is provided for information only.

**Kilmarnock: New Laigh Kirk (Church of Scotland)**

Scotland - Charity number SC031334

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# Accounts

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The Church of Scotland

**KILMARNOCK: NEW LAIGH KIRK  
(CHURCH OF SCOTLAND)**

**ACCRUED (SORP COMPLIANT) ACCOUNTS  
FOR YEAR ENDED 31<sup>ST</sup> DECEMBER 2024**

Congregation No: 070431

Scottish Charity No: SC 031334

**Kilmarnock: New Laigh Kirk (Church of Scotland)  
Trustees' Annual Report  
31st December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024. The financial statements have been prepared in accordance with the accounting policies set out on page 12 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 1<sup>st</sup> January 2019.

**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.

The congregation of New Laigh Kirk is now well established. The challenge facing New Laigh Kirk is to achieve a good balance between encouraging Christian living among our current membership through continued vibrant worship and pastoral care, while simultaneously taking a lead in new forms of outreach to meet spiritual and social needs in the wider community.

Kilmarnock New Laigh Kirk serves the Kilmarnock town centre and the northwest area. After our union with St John's Onthank on the September 2023. A parish of some 6,500 homes, although members are drawn from a much wider area.

The Congregation's Mission statement is "A caring welcoming church at the heart of Kilmarnock reaching out to all."

We seek to do this in many ways and our activities are co-ordinated by various committees and groups: Finance, Property, Youth, Pastoral, Worship, Welcome, Outreach and Communication. We also currently employ a Community and Families Worker to further our Mission Statement and commitment to our town and its residents.

We have a wonderful and resourceful team of people, who have shown passion, dynamism, and commitment.

Even amid adversity we look to the future, when this iconic home will continue to be caring and welcoming able to nourish, inspire and transform.

We will sustain our commitment to be with the most vulnerable. We will continue to find beauty in places of hardship. We look forward to a future stronger than the past, with all our activities flourishing once again, and the doors of New Laigh Kirk open to welcome people from all walks of life.

We live through this challenging time with the same qualities that have made our church community loved by so many.

**Sunday Activities.**

Sunday Services and activities continued in person and along with live streaming, conducted by the Minister and a small team at the Sound Desk.

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Ignite

Ignite are a group of children aged 4 to Primary 7. They meet initially in church then proceed to the Halls. Ignite offers fun and interactive ways to build a relationship with Jesus and establish a foundation of faith. Through their exploration of God and the Bible, children are encouraged to pray, trust, seek and love Jesus. Children build these qualities through games, crafts, songs, we do offer a creche facility.

Trekkers

This group is open to our young people from S1 to S6. Whilst there has been a slight fall in numbers, the Trekkers continue to meet and participate in the Family Communion and also services. A new direction is planned for the young ones in 2025.

Throughout the year there have been Bible Studies and other activities using Zoom and weekly "Coffee Mornings" where members can chat using Facebook.

Weekday Activities

The Church is open during the week on a Monday, Wednesday, Friday and Saturday from 12.00 noon until 2.00pm, for private prayer and reflection. Audio tour guides of the church are now fully operational.

The Pastoral Care Group takes responsibility, in conjunction with the Minister and Convenor, for visiting in excess of 80 senior members. Contact has been maintained with members in Care Homes.

Visits to the elderly has continued, contact is actively maintained where possible, keeping in touch with phone calls and sending cards and letters.

For much of the year Elders' visit members within their district and have kept regular contact by telephone and have delivered Newsletters and Magazines.

Our 'Silver Sunday' services, and afternoon teas took place this year and has been well supported. Socially there is a wealth of options for all age groups. There is an active Boys' Brigade Company, Brownies and Rainbows, Girl Guides Company as well as Rangers re-convened from October.

Our Prayer Group meets on the first Thursday of the month and for most of the year has been held on Zoom. We also have Inspire prayer group who meet on the first Wednesday of the month at 11am in the session room,

The Guild and Highlights group re-convened in October. The Guild still have a 'coffee'n'chat' online every Tuesday.

This year we started a new group called Little Seeds (planting seeds for the future) for families with little ones aged 0 – 4 years on Tuesday mornings.

New Laigh Kirk obtained their bronze award for being an ECO Congregation they are now working towards their silver award.

Local Outreach

New Laigh Kirk is a congregation with a mission to reach out to all in its local community. To help do this we have a full time Community and Families Worker.

The success of this new form of ministry will rely on doing things differently. We can no longer take a passive approach to mission, hoping that our existing modes of organisation will suffice in building an expanding Christian community. Instead, our approach will concentrate on community rather than institution: this means going beyond the traditional boundaries of our Kirk and its organisations and

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31 December 2024**

forming a much broader conception of how we build a stronger community whose lives are based on Christian values. A key building block of this approach is engaging with young families (i.e. adults who are, broadly speaking, in the 25-40 age range and, if applicable, their children) and providing them with the insights and support to make them valuable contributors to their community.

We are involved with East Ayrshire Churches Homelessness Action who help the homeless in a number of ways. Providing cooked breakfast on Monday and Friday mornings Hot lunches on Wednesdays. Drop-In centre on Wednesdays for advice on many areas of life. They supply friendly fresh start packs. They are also connected with recovery matters and cut and connect.

The Minister is Chaplain to Loanhead Primary School, Willowbank School, Grange Academy, Onthank and Annanhill Primary Schools.

Achievements and Performance

Attendance at morning Worship averages around 150-200. The two departments of Ignite and Trekkers, have experienced a slight downturn in numbers however nevertheless are keen to participate in Sunday Service. In conjunction with the Town's Christmas lights Switch-on we opened our church and provided refreshments and some entertainment for all ages. Around 750 people came through the doors that afternoon.

Our 'Open Doors' continues to be successful and has been particularly poignant.

In addition, the Minister conducted 33 funerals. The total number of members at 31st December 2024 was 621 with 500 on the supplementary roll.

**Financial Review**

New Laigh Kirk continues to be committed to a programme of outreach within our local community. The staff costs are being met from the contribution of the members through their giving. In general, the members are very supportive of the work undertaken and reflect this by generous giving.

Income

Direct Congregational Giving has shown a decrease of £2,700 to £143,083. (2023 - £145,783) due to member moving away and bereavements. New Laigh Kirk is fortunate that many members contribute through bank standing order for which the Church is most grateful. There was a decrease on Gift Aid Income Tax Reclaim increased to £32,052. (2023 - £31,888) up £164.

The rental income from use of premises £26,230 remains constant as both premises were tenanted for the full year.

Once again, we are indebted to the Arbuckle Trust for a grant of £9,500.

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Expenditure

Total expenditure was £310,207 (2023 - £269,073) increase of £39,107 There was no major expenditure.

Our Water rates saw an increase of £558 due to a dispute with Clear Business/Kinnex which has now been resolved. At present the buildings are on a fixed rate for gas and electricity.

Areas of Financial Concern

A cautious approach continues to be taken to items of expenditure and the costs of items such as gas, electricity, cleaning and insurance are reviewed regularly. Capital expenditure is identified by the Property Committee and competitive estimates are requested for major works before proceeding. All items of expenditure will be carefully monitored in 2025, and sources of potential grant income will be explored wherever possible. This year we saw the first stage of fundraising for the Church renovations which would make better use of the space and open new opportunities to engage with the community as well as opening an avenue to income generate through the rental of space.

**Investment Policy and Performance**

The trustees adopt a cautious approach to any investment and have invested in the Church of Scotland Income Fund which meets our investment objectives.

The Income Fund has delivered positive returns in the 12- month period to 30 September 2024.

The Income Fund, which is managed by Royal London Asset Management, invests in fixed interest bonds both in the UK and globally and seeks to provide investors with a high and sustainable income and to protect the long-term nominal value of capital. In the 12-month period to 30 September 2024, the Fund delivered a total return of 12.77% which outperformed its benchmark return of 9.72%. This fund has continued to deliver returns over the long term which are better than that of the benchmark against which the Fund is measured. The total income paid by the Income Fund for 2023 was 47.5p per unit. For 2024, a first payment of 25p per unit was made in September 2024. While it is too early to estimate the final payment which will be made for the year and paid in March 2025, we expect to be able to make a payment of at least 25p per unit. which will make the total paid for the year higher than in 2023.

**Risk Management**

The trustees carry out risk management in order to identify and mitigate risks. The major risks identified are:

- 1) **Falling Income** - A Giving Campaign is undertaken on a regular basis. All members are invited to an event where the financial needs of the congregation are explained and how each member can contribute. Members have been asked to consider leaving a legacy to the Church and members have received a leaflet explaining about this.
- 2) **Ageing Congregation**- In common with many Churches, New Laigh Kirk has an ageing congregation but recognises the need to engage with younger people. The Church is fully committed to outreach and as a measure of that commitment the members contribute to the salary of a Community and Families Worker, whose remit is to engage with young people and families under the age of forty.

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31 December 2024**

- 3) Property- Our Church is a Grade 1 listed building, and our hall is also an old building. In order to ensure that the property is kept in good order, regular inspections are made by office bearers who have access to a wealth of construction related experience. An annual maintenance plan is in place and the Presbytery's Quinquennial Report is used.

**Reserves Policy**

It is the trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £71,487 of which, approximately £93,309 has been designated for various forms of expenditure (see note 15), including £68,500 on Community, Family and Youth Mission work. The remaining negative balance of approximately £21,822 falls well short of the target. The trustees are aware of the need to adopt a very cautious approach in the present economic climate.

The church also held £211,386 of restricted funds, and £6,110 of endowment funds which have been provided for the purposes specified in note 18.

**Structure, Governance and Management**

The congregation is a registered charity, number SC031334; administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

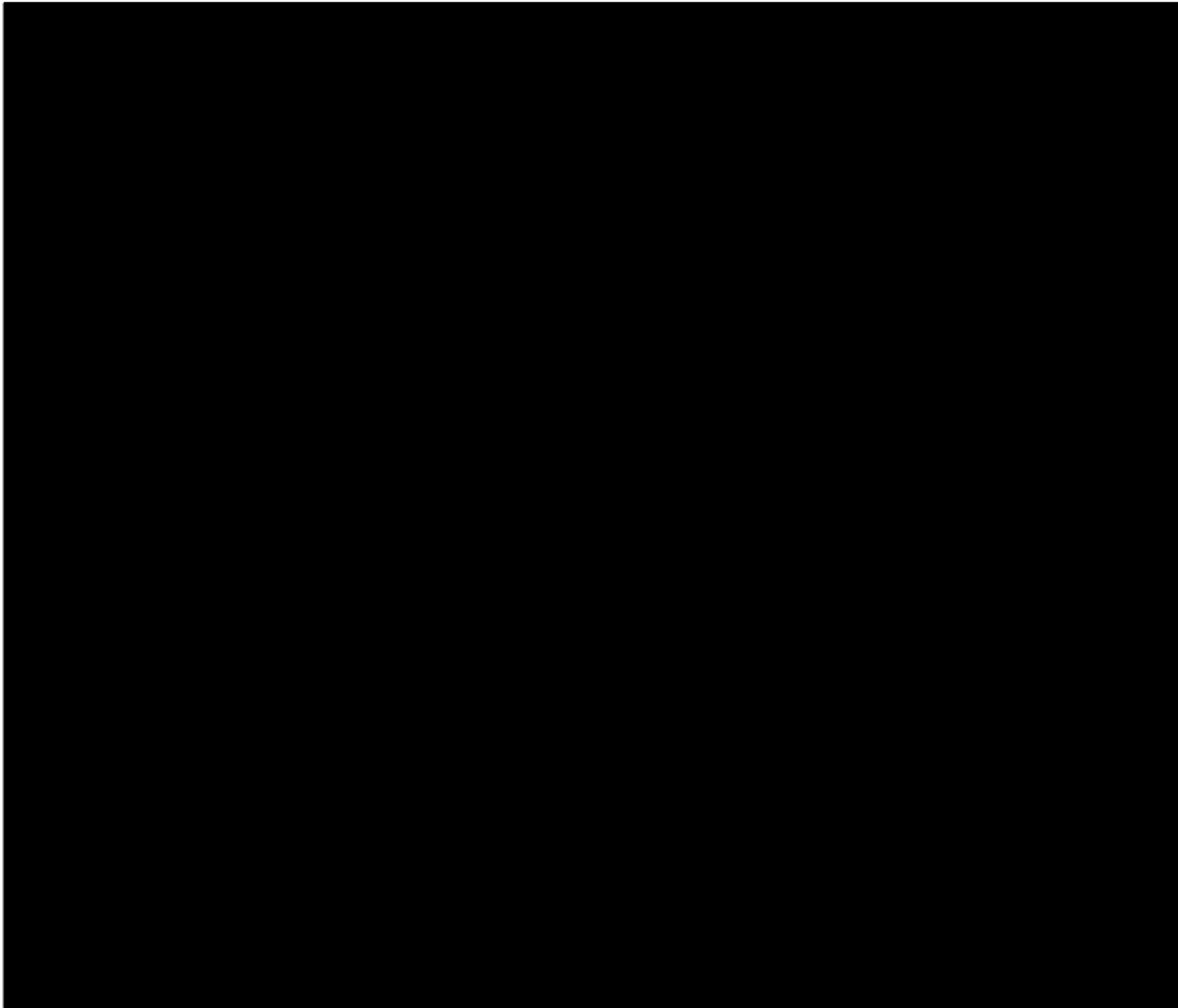
Members of the Kirk Session are the charity's trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session meets six times a year is responsible for spiritual affairs within the Church.

Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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Trustees' Annual Report  
Year ending 31st December 2024  
Reference and Administrative Information

Trustees



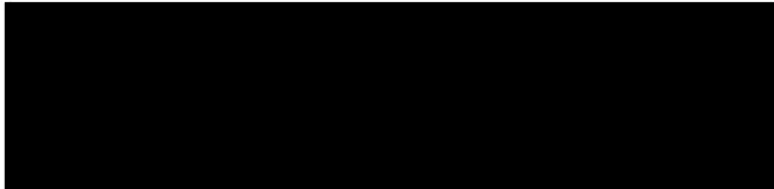
**Kilmarnock: New Laigh Kirk (Church of Scotland)**

**Trustees' Annual Report**

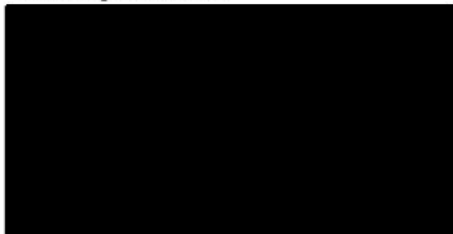
**Year ended 31 December 2024**

**Reference and Administration Information (cont)**

**Principal Office-bearers**



**Principal Office**



Charity No. SC031334

**Independent Examiner**



Rogerson & Goldie  
Chartered Accountants  
29 Portland Road  
Kilmarnock  
KA1 2BY

**Bankers**

Royal Bank of Scotland  
Kilmarnock Branch  
96 John Finnie Street  
Kilmarnock  
KA1 1NY

**Kilmarnock New Laigh Kirk (Church of Scotland)**

**31 December 2024**

**Trustees' Annual Report**

**Trustees' Responsibilities in Relation to the Financial Statements**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice).

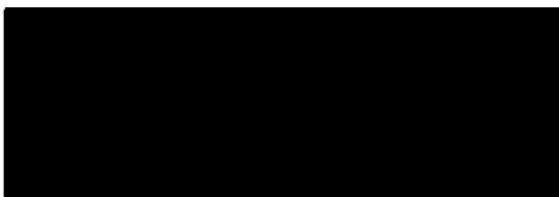
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the method and principles in the applicable Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date 30/03/25

**Kilmarnock: New Laigh Kirk (Church of Scotland)**  
**SC031334**

**Independent Examiner's Report to the Trustees of Kilmarnock: New Laigh Kirk (Church of Scotland)**

**Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024, which are set out on pages 1 to 20.

**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 (as amended).

The Charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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**

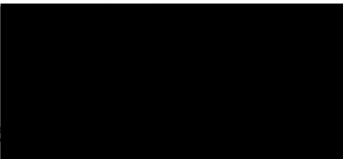
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Name



Professional Qualification/Professional Body      Institute of Chartered Accountants of Scotland

Address: Rogerson & Goldie, Chartered Accountants, 29 Portland Road, Kilmarnock KA1 2BY

Date:

*31st March 2025*

Kilmarnock New Laigh Kirk  
Statement of Financial Activities  
Year Ended 31 December 2024

	Note	Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds		Unrestricted Funds		Restricted Funds		Endowment Funds		Total Funds	
		2024	2024	2024	2024	2024	2024	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
Income and endowments from:		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Donations and legacies	1	183,844	9,670	-	-	193,514	214,878	43,199	-	258,077							
Charitable Activities	2	701	63,665	-	-	64,366	2,588	13,160	-	15,748							
Other trading activities	3	39,103	110	-	-	39,213	40,006	-	-	40,006							
Investments	4	7,439	1,293	34	34	8,766	7,910	1,042	28	8,980							
Other	5	1,516	=	=	=	0	3,806	-	-	3,806							
Total Income		<u>232,603</u>	<u>74,738</u>	<u>34</u>	<u>34</u>	<u>307,375</u>	<u>269,188</u>	<u>57,401</u>	<u>28</u>	<u>326,617</u>							
Expenditure on :																	
Raising Funds	6	81	2,145	-	-	2226	134	-	-	134							
Charitable activities		<u>286,229</u>	<u>21,752</u>	-	-	<u>307,981</u>	<u>247,751</u>	<u>21,188</u>	-	<u>268,939</u>							
Total expenditure		<u>286,310</u>	<u>23,897</u>	-	-	<u>310,207</u>	<u>247,885</u>	<u>21,188</u>	-	<u>269,073</u>							
Net Income/(expenditure) before gains		-53,707	50,841	34	34	-2,832	21,303	36,213	28	57,544							
Net income/(expenditure)		-53,707	50,841	35	35	-2,832	21,303	36,213	28	57,544							
Transfer between funds		-	-	-	-	-	-	-	-	-							
Net movement in funds		-53,707	50,841	34	34	-2,832	21,203	36,213	28	57,444							
Reconciliation of funds:																	
Total funds brought forward		<u>125,132</u>	<u>160,545</u>	<u>6,138</u>	<u>291,815</u>	<u>103,829</u>	<u>124,332</u>	<u>6,110</u>	<u>234,271</u>								
Total funds carried forward		<u>71,425</u>	<u>211,386</u>	<u>6,172</u>	<u>288,983</u>	<u>125,132</u>	<u>160,545</u>	<u>6,138</u>	<u>291,815</u>								

Kilmarnock: New Laigh Kirk (Church of Scotland)  
 Balance Sheet  
 at 31st December 2024

	Notes	Total 2024	Total 2023 £
<b>Fixed Assets</b>			
Tangible Fixed Assets	9	16,012	17,791
Investments	10	<u>126,411</u>	<u>124,895</u>
		<u>142,423</u>	<u>142,686</u>
<b>Current Assets</b>			
<b>Debtors</b>			
C of S Short Term Deposit			
1. General Purposes		63,290	60,146
2. J.W. Blackwood Bequest		3,952	3,755
3. Murdoch Memorial		6,046	5,745
4. Church Choir Fund		717	682
<b>Bank Accounts</b>			
RBoS Accounts		4,638	12,108
Skipton Building Society Deposit		46,783	43,390
Org. Current Accounts		<u>8,022</u>	<u>8,459</u>
		154,629	154,883
<b>Current Liabilities</b>			
Creditors falling due within one year	12	8,069	<u>5,754</u>
<b>Net Current Assets</b>		<u>146,560</u>	<u>149,129</u>
<b>Net Assets</b>		<u>288,983</u>	<u>291,815</u>
<b>The funds of the charity</b>			
<b>Unrestricted Funds</b>			
General funds	15	-21,822	26,318
Designated funds	15	<u>93,309</u>	<u>91,291</u>
		71,487	117,609
Restricted funds	15	211,386	168,096
Endowment Funds	15	<u>6,110</u>	<u>6,110</u>
<b>Total Funds</b>	13	<u>288,983</u>	<u>291,815</u>

The accounts were approved by the trustees on 30/03/25



## **New Laigh Kirk (Church of Scotland) Accounting Policies**

### **Year Ending 31 December 2024**

The principal accounting, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of preparation**

The financial statement have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Finance Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 1<sup>st</sup> January 2019 and the Financial Reporting Standards applicable in the UK and Republic for Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended).

#### **Fund accounting**

Funds are classified as either restricted or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

#### **Recognition of Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

#### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market: a corresponding amount is then recognised as expenditure in the period of receipt.

#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

#### **Recognition and allocation of expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure.

#### **Fixed assets**

The charity has the right to occupy and use its charitable objects, certain tangible fixed assets, including the Church, halls, and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £3,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided to write off the cost or initial value, less estimated residual value, of tangible fixed assets over their estimated useful lives:

Feuhold buildings	10 years	Straight line basis
Fixtures, fittings, and office equipment	4 years	Reducing basis.
Sound system	20 years	Straight line basis
Camera system	10 years	Straight line basis
Motor vehicles	4 years	Reducing balance basis

#### **Investment**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased during the year.

#### **Taxation**

Kilmarnock: New Laigh Kirk (Church of Scotland) is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for Vat and resources expended therefore include irrecoverable input VAT.

Kilmarnock New Laigh Kirk (Church of Scotland)  
Year Ending 31st December 2024

	Unrestricted Restricted Endowment			Unrestricted Restricted Endowment				
	Funds	Funds	Funds	Total	Funds	Funds	Funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
<b>1 Donations and legacies</b>								
Offerings	143,083	-	-	143,083	145,783	-	-	145,783
Tax recoverable on Gift Aid	32,052	-	-	32,052	31,888	-	-	31,888
Legacies	-	-	-	-	1,000	38,289	-	39,289
Value of donated goods	-	-	-	-	50	-	-	50
The transfer of union balance	-	-	-	-	7,350	-	-	7,350
Others	<u>8,709</u>	<u>9,670</u>	=	<u>18,379</u>	<u>25,001</u>	<u>4,910</u>	-	<u>29,911</u>
	<u>183,844</u>	<u>9,670</u>		<u>193,514</u>	<u>211,072</u>	<u>43,199</u>	-	<u>254,271</u>
<b>2 Income from charitable activities</b>								
Weddings, Funerals and Baptisms	701	-	-	701	1,560	-	-	1,560
Grants	-	9,500	-	9,500	-	9,000	-	9,000
Concerts and Events	=	<u>54,165</u>	-	<u>54,165</u>	<u>1,028</u>	<u>4,160</u>	-	<u>5,188</u>
	<u>701</u>	<u>63,665</u>	=	<u>64,366</u>	<u>2,588</u>	<u>13,160</u>	-	<u>15,748</u>
<b>3. Income from other trading activities</b>								
Rent received from Property	26,230	-	-	26,230	26,230	-	-	26,230
Rent received from Hall Lets	6,793	-	-	6,793	5,726	-	-	5,726
Others	6,080	110	-	6,190	1,050	-	-	1,050
Sale of Minibus	-	-	-	-	<u>7,000</u>	-	-	<u>7,000</u>
	<u>39,103</u>	<u>110</u>	=	<u>39,213</u>	<u>40,006</u>	-	-	<u>40,006</u>
<b>4. Investment Income</b>								
Deposit Interest (Church of Scotland account)	5,676	-	34	5,710	6,877	-	28	6,905
Dividends Received	-	1,293	-	1,293	-	-	-	-
Bank and Other Interest	<u>1,763</u>	=	=	<u>1,763</u>	<u>1,033</u>	<u>1,042</u>	<u>0</u>	<u>2,075</u>
	<u>7,439</u>	<u>1,293</u>	<u>34</u>	<u>8,766</u>	<u>7,910</u>	<u>1,042</u>	<u>28</u>	<u>8,980</u>
<b>5. Other Income</b>								
Unrealised gains (losses) on investment	1,516	-	-	1,516	3,806	-	-	3,806
<b>Total</b>	<u>232,603</u>	<u>74,738</u>	<u>34</u>	<u>307,375</u>	<u>265,382</u>	<u>57,401</u>	<u>28</u>	<u>322,811</u>



**Kilmarnock: New Laigh Kirk (Church of Scotland)**  
**Notes forming part of the financial statement**  
**Year ending 31st December 2024**

<b>7 Staff costs and numbers</b>	2024	2023
	£	£
Organist (including Supply)	6,577	6,507
Church Officer	16,198	14,952
Ministerial Support Staff	29,758	40,968
Pension Costs	3,676	2,237
Social Security Costs	0	0
Total	<u>56,209</u>	<u>64,664</u>

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

	2024	2023
	No.	No.
Ministerial support	1	2
Music Staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u>3</u>	<u>4</u>

No employee benefits in excess of £50,000 ( (2024 nil)

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, pensions and housing and loan funds. Ministers' stipends are paid in accordance with the national stipends scale, which is related to years of service. For the year under review the Minimum Stipend was £31,642; Maximum Stipend in 5th and subsequent years of service - £38,884

**8 Trustee Remuneration and Related Transactions**

During the year one trustee received reimbursement expenses incurred totalling £7,060 as a requirement of the Office of Minister of Word and Sacrament, travelling expenses and manse expenses costs.

A contribution to the minister's personal pension was also made.

During the year a total of £33,093 was donated to the congregation by trustees.

**9 Tangible Fixed Assets**

	Fixtures, and Equipment	Building	Total
	£	£	£
Cost			
At 1st January 2024	79,761	52,835	132,596
Additions	-	-	-
Disposals	=	=	-
At 31st December 2024	<u>79,761</u>	<u>52,835</u>	<u>132,596</u>
<b>Accumulated Depreciation</b>			
At 1st January 2024	61,970	52,835	114,805
Charge for year	<u>1,779</u>	=	<u>1,779</u>
Eliminated on Disposals	-	-	-
at 31st December 2024	<u>63,749</u>	<u>52,835</u>	<u>116,584</u>
<b>Net Book Value</b>			
at 31st December 2024	<u>16,012</u>	=	<u>16,012</u>
at 31st December 2023	<u>17,791</u>	=	<u>17,791</u>

**Kilmarnock:New Laigh Kirk (Church of Scotland)**  
**Notes forming part of the financial statement**  
**Year ending 31st December 2024**

**10 Investments**

	2024	2023
	£	£
Market value at 31st December 2023	124,895	100,500
Additions	-	20,589
Unrealised gain/(loss) on investments	1,516	3,806
Market value at 31st December 2024	<u>126,411</u>	<u>124,895</u>
Investment at cost	<u>121,081</u>	<u>121,081</u>

The following investments are held:

	2024	2023
	£	£
C of S Income Fund - General Congregational Purposes	99,992	99,992
C of S Income Fund - C Shields Fund - Endowment Fund	500	500
Shearer Bequest	20,589	20,589

**11 Debtors**

	2024	2023
	£	£
Gift Aid Tax Refund Due	20,688	20,089
Other	<u>420</u>	<u>509</u>
	<u>21,108</u>	<u>20,598</u>

**12 Creditors**

	2024	2023
	£	£
Accruals	7,679	5,402
Funds Held on behalf of the NW Community Assest Trust	390	<u>352</u>
	<u>8,069</u>	<u>5,754</u>

**13 Analysis of net Assets Among Funds**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	16,012	-	-	-	16,012
Investments	5,839	93,309	21,153	6,110	126,411
Current Assets	-35,604	-	190,233	-	154,629
Current Liabilities	<u>-8,069</u>	-	-	-	<u>-8,069</u>
Net assets at 31st December 2024	<u>-21,822</u>	<u>93,309</u>	<u>211,386</u>	<u>6,110</u>	<u>288,983</u>

**Prior Year**

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	17,791	-	-	-	17,791
Investments	6,905	91,291	20,589	6,110	124,895
Current Assets	7,376	-	147,507	-	154,883
Current Liabilities	<u>-5,754</u>	-	-	-	<u>-5,754</u>
Net assets at 31st December 2023	<u>26,318</u>	<u>91,291</u>	<u>168,096</u>	<u>6,110</u>	<u>291,815</u>

**14 Volunteers**

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on contribution of volunteers are many and varied and much of the activities would be unable to continue were it not for the commitment shown.

**Kilmarnock: New Laigh Kirk (Church of Scotland)**  
**Year ending 31st December 2024**

	At 1 January 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 December 2024
<b>15 Movements in Funds</b>					
<b>Endowment funds</b>					
Mathew Arbuckle's Trust	500				500
Dr P. C. Gibson Trust	1,000				1,000
Dr Wm. Hunter's Trust	213				213
Miss Mary Logan Trust	200				200
Mrs Mary Logan's Trust	125				125
Robert Miller's Bequest	900				900
Miss A. S. Mair's Executry	462				462
McAlpine Trust	50				50
Wm. Stewart Bequest	160				160
Miss N. W. Sturrock's Trust	100				100
Miss S. Templeton's Bequest	250				250
Parker and Shaw Bequests	1,500				1,500
C Shields Fund	<u>650</u>	<u>34</u>		<u>-34</u>	<u>650</u>
	<u>6,110</u>	<u>34</u>		<u>-34</u>	<u>6,110</u>
<b>Restricted Funds</b>					
Benevolent Fund	5,778	-	-74	34	5,738
Organ/Music Fund	11,844	-	-2,265	-	9,579
Minibus Fund	9,466	-	-	-	9,466
Appeal/Disaster Fund	1,531	-	-	-	1,531
Audio-visual aid Fund	8,483	-	-3,311	-	5,172
Mission Fund	7,022	-	-765	-	6,257
Community,Family and Youth Mission	25,820	-	-	-	25,820
Summer Club Fund	14,680	120	-921	-	13,879
Activity/Instrument Fund	3,353	-	-	4,000	7,353
Church Choir Fund	680	36	-	-	716
J.W. Blackwood Bequest	3,755	196	-	-	3,951
Murdoch Memorial	5,745	300	-	-	6,045
Arbuckle Trust Grants/Other Grants	0	9,500	-4,000	-5,500	0
Pastoral Care Group	8,805	530	-625	500	9,210
Fabric Fund	22,226	62,763	-8,936	-6,585	69,468
Shearer Bequest	38,908	<u>1,293</u>	<u>-3,000</u>	-	<u>37,201</u>
	<u>168,096</u>	<u>74,738</u>	<u>-23,897</u>	<u>-7551</u>	211,386
<b>Unrestricted Funds</b>					
Congregational Fund	6,121	-	-	-	6,121
General Fund	26,318	223,583	-279,308	7,585	-21,822
Community,Family and Youth Fund	68,500	-	-	-	68,500
NLK Choir Fund	220	-	-	-	220
Sunday School Fund	1,289	4,121	-2,089	-	3,321
Friendship Group Fund	1,000	-	-	-	1,000
Guild of Friendship Fund	1,377	-	-	-	1,377
Flower Fund	1,268	1,065	-1,041	-	1,292
Guild Fund	4,512	3,178	-3,081	-	4,609
Minibus	3,989				3,989
Appeal/Disaster Fund	2,000				2,000
Little Seeds	486	656	-791	-	351
Youth Group	<u>529</u>	=	=	=	<u>529</u>
	<u>117,609</u>	<u>232,603</u>	<u>-286,310</u>	<u>7,585</u>	<u>71,487</u>
<b>Total funds</b>					
	<u>291,815</u>	<u>307,375</u>	<u>-310,207</u>	<u>0</u>	<u>288,983</u>

**Kilmarnock: New Laigh Kirk (Church of Scotland)**

**Year ended 31st December 2024 cont'd**

	At 1 January 2023	Incoming Resources	Outgoing Resources	Transfer	31 December 2023
<b>15 Movements in Funds</b>					
<b>Endowment funds</b>					
Mathew Arbuckle's Trust	500	-	-	-	500
Dr P. C. Gibson Trust	1,000	-	-	-	1,000
Dr Wm. Hunter's Trust	213	-	-	-	213
Miss Mary Logan Trust	200	-	-	-	200
Mrs Mary Logan's Trust	125	-	-	-	125
Robert Miller's Bequest	900	-	-	-	900
Miss A. S. Mair's Executry	462	-	-	-	462
McAlpine Trust	50	-	-	-	50
Wm. Stewart Bequest	160	-	-	-	160
Miss N. W. Sturrock's Trust	100	-	-	-	100
Miss S. Templeton's Bequest	250	-	-	-	250
Parker and Shaw Bequests	1,500	-	-	-	1,500
C Shields Fund	<u>650</u>	<u>28</u>	<u>-</u>	<u>-28</u>	<u>650</u>
	<u>6110</u>	<u>28</u>	<u>-</u>	<u>-28</u>	<u>6110</u>
<b>Restricted Funds</b>					
Benevolent Fund	5,852	-	-102	28	5,778
Organ/Music Fund	11,844	-	-	-	11,844
Minibus Fund	9,466	-	-	-	9,466
Appeal/Disaster Fund	1,531	-	-	-	1,531
Audio-visual aid Fund	8,483	-	-	-	8,483
NW Mission Fund	7,022	-	-	-	7,022
Community,Family and Youth Mission	25,820	-	-	-	25,820
Summer Club Fund	13,085	172	-1,077	2500	14,680
Activity/Instrument Fund	2,353	-	-	1000	3,353
Church Choir Fund	656	24	-	-	680
J.W. Blackwood Bequest	3,623	132	-	-	3,755
Murdoch Memorial	5,542	203	-	-	5,745
Arbuckle Trust Grants/Other Grants	0	9,000	-3500	-5,500	0
Pastoral Care Group	6,829	475	-499	2000	8,805
Fabric Fund	22,226	-	-	-	22,226
Shearer Bequest	<u>0</u>	<u>38,908</u>	<u>-</u>	<u>-</u>	<u>38,908</u>
	<u>124,332</u>	<u>48,914</u>	<u>-5178</u>	<u>28</u>	<u>168,096</u>
<b>Unrestricted Funds</b>					
Congregational Fund	6,121	-	-	-	6,121
General Fund	4,987	269,216	-247,885	-	26,318
Community,Family and Youth Fund	68,500	-	-	-	68,500
NLK Choir Fund	220	-	-	-	220
Sunday School Fund	1,163	3,853	-3727	-	1,289
Friendship Group Fund	3,607	-	-2607	-	1,000
Guild of Friendship Fund	3,393	-	-2016	-	1,377
Flower Fund	1,640	785	-1157	-	1,268
Guild Fund	4,337	3,390	-3,215	-	4,512
Music & Movement	1,657	431	-2088	-	-
Minibus	3,989	-	-	-	3,989
Appeal/Disaster Fund	2,000	-	-	-	2,000
Tots Praise	486	-	-	-	486
Youth Group	<u>1,729</u>	<u>-</u>	<u>-1200</u>	<u>-</u>	<u>529</u>
	<u>103,829</u>	<u>277,675</u>	<u>-263895</u>	<u>-</u>	<u>117,609</u>
<b>Total funds</b>	<u>234,271</u>	<u>326,617</u>	<u>-269,073</u>	<u>-</u>	<u>291,815</u>

15 Movements in Funds (contd)

Purposes of Endowment Funds

Income from all of the Funds is to be used to supplement the Benevolent Fund.  
C Shields Fund: Transferred from Grange Church and income will be used to supplement the Benevolent Fund.

Purposes of Restricted Funds

Benevolent Fund: This is used for charitable purposes at the Trustees discretion.  
Organ and Music Fund: This is used for the replacement of the Church Organ and music related activities  
Minibus Fund: This is used for the maintenance and replacement of the Minibus.  
Summer Club Fund: This is used to purchase items for the Summer Club.  
Appeal/Disaster Fund: The trustees use this fund to make donations to current appeals or donations to aid disasters on a local, national or global basis.

Mission Fund: This fund is being used for outreach.

Community, Family and Youth Fund: This is used for our outreach programme aimed at reaching out to our local community, families and youth.

Visual Aid Fund: This fund is used to supply many pieces of audio and visual equipment.

Activity/Instrument Fund: This fund is used to purchase musical instruments or to fund children's activities.

Church Choir Fund: This fund was originally set up to replace the organ at the West High Kirk and the balance is now used for matters pertaining to the choir.

J. W. Blackwood Bequest: This fund is used for the specific purpose of the Sunday School as required.

Murdoch Memorial: This fund is used for the purpose of the Sunday School or Bible Class as required.

Arbuckle Trust: The payment from the trustees of the Mrs S Arbuckle trust is used to provide Grants to Congregational Organisations.

Pastoral Care Group: This is to be used towards caring for the elderly members of the congregation and those suffering from dementia.

Shearer Bequest: This is to be used for those affected by poverty, in particular homelessness, and providing support to individuals who are bereaved.

Purposes of Designated Funds

Congregational Fund: This is used for the purpose of the Congregation.

General Fund: This is used for day to day expenditure including most fabric maintenance and repairs not covered by the Consolidated Fabric Fund.

Community, Family and Youth Fund: This is used for our outreach programme aimed at reaching out to our local community, families and youth.

NLK Choir Fund: This fund is specifically used for all matters pertaining to the Choir and their day to day income and expenditure.

Sunday School Fund: This fund is specifically used for all matters pertaining to all groups within the Sunday School and their day to day expenditure.

Friendship Group Fund: This fund is specifically used for all matters pertaining to the Friendship Group and its related day to day income and expenditure.

Guild of Friendship Fund: This fund is specifically used for all matters pertaining to the Guild of Friendship and its related day to day income and expenditure.

Flower Fund: This fund is specifically used for all matters pertaining to the Flower Fund and related day to day income and expenditure.

Guild Fund: This fund is specifically used for all matters pertaining to the Guild and related day to day income and expenditure.

Appeal/Disaster Fund: The trustees use this fund to make donations to current appeals or donations to aid disasters on a local, national or global basis.

Youth Group Fund: This fund is specifically used for all matters pertaining to the Youth Group and related day to day income and expenditure.

Minibus Fund: This is used for the maintenance and replacement of the Minibus.

Notes forming part of the financial statements  
 Year Ending 31st December 2024

16 Collections for Third Parties	2024	2023
	£	£
McMillan Cancer	1,286	1,059
East Ayrshire Homelessness Action	0	500
Earl Haig	317	355
Christian Aid Turkey/Syria Disaster	0	1,221
KAOS	500	500
Loudoun Musical Society	500	
Ayrshire Fiddle Orchestra	500	0
	3,103	3,635
17 Incoming Resources from General Trustees	2024	2023
	£	£
Monies received from the Consolidated Fabric Fund Capital Account	-	-
Monies received from the Consolidated Fabric Fund Revenue Account	-	-
	-	-

**Kilmarnock:New Laigh Kirk (Church of Scotland)**

**Year Ended 31<sup>st</sup> December 2024**

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

<u>CAPITAL ACCOUNTS</u>	<u>2024</u>	<u>2023</u>
Credit Balances held at 31 December at <u>cost</u>	<u>0</u>	<u>0</u>
Market Value of Balances at 31 December	<u>0</u>	<u>0</u>

**REVENUE ACCOUNT**

Credit Balance at 31 December	<u>1,254</u>	<u>14</u>
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**CONSOLIDATED FABRIC FUND – TEMPORARY FUND**

Credit Balance at 31 December	181,569	0
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This note does not form part of the financial statement of Kilmarnock New Laigh Kirk. The detail is provided for information only.