

THE CHURCH OF SCOTLAND

KILMARNOCK KAY PARK PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNT

FOR YEAR ENDED 31 DECEMBER 2022

Congregation No. : 110628

Scottish Charity No. : SC008154

**Trustees' Annual Report
Year Ended 31 December 2022**

The Trustees present the annual report and accounts for Kilmarnock:
Kay Park Parish Church of Scotland
for the year ended 31 December 2022

Reference and Administrative Information

Charity Name: Kilmarnock: Kay Park Parish Church of Scotland

Charity Registration Number: SC008154

Congregation Reference Number: 110628

Contact Address: The Church Office
 London Road
 Kilmarnock KA3 7AA

Trustees:

Kirk Session Members

[REDACTED]

[REDACTED]

31st December 2022

TRUSTEES' ANNUAL REPORT

Year end December 31st 2022

Structure, Governance and Management

Governing Document

The Congregation is administered in accordance with the Terms of the Unitary Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are: Elders of the Church chosen from those members of the Congregation who are considered to have the appropriate gifts and skills; and the Minister.

Organisational Structure

The Kirk Session is chaired by the Minister, meets at least eight times in a year and is responsible for the running of the temporal and spiritual affairs of the Congregation. Certain responsibilities are delegated to the Connections, Property, Safeguarding and Fiscal Groups, as appropriate.

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.

Kay Park Parish Church of Scotland meets for worship every Sunday at 11am. A Creche caters for infants aged 0-4 years. We provide accommodation for the 17th Ayrshire Brownie Pack and are closely associated with the 37th Ayrshire Scout Group. We provide facilities for "the Scalliwags", an organisation for parents and infants.

Many other groups rent our hall such as Gamblers Anonymous, Rock Choir, Killieheartmates.

The Area Elders, District Elders, Pastoral Visitation Committee along with the Minister care for the members of the Congregation pastorally through systems of regular visitation and on-call pastoral attention respectively. The members are offered opportunities for fellowship and service through the organisations of the Congregation, like the Guild, the Friendship Club, the Kay Park Strollers/Striders, and the Choir as well as the working groups of the Kirk Session.

The Parish is served at Easter and Christmas and by the Minister's availability to conduct weddings and funerals for parishioners—and by the hiring out of our Hall, Sanctuary and rooms to local organisations at very economical rates.

Achievements and Performance

The year 2022 saw a return to near "normal" worship and activities while observing the Church of Scotland Covid 19 guidelines pertaining to social distancing and food handling.

We opened a Wednesday Cafe at the front of the Church which has proved very successful in attracting non members and members alike.

Towards the end of the year we opened a "Warm Space cafe" to assist members of the public in keeping warm and thereby reducing their own home heating costs.

Our church "in house" groups, such as the Friendship Club, Guild etc were once again able to meet and this has returned the much needed sociability to those who have attended

We began the year with "Streaming" our worship reaching members and non members alike. Kirk Sessions meetings were once again able to meet in the Sanctuary enabling the business of the church to continue.

Early in the year we delivered a project entitled "Operation Orange" whereby we supported migrants in Calabria, Italy, through purchasing oranges direct from the growers and distributed them throughout the parish including local schools. This project is part of our ongoing support to Mediterranean Hope and we have undertaken to conduct the same project towards the end of 2022./early 2023.

Our church magazine "Reflections", produced bi-monthly and delivered by Elders to every home in the congregation has continued to be produced in a professional manner and provides members of the congregation with insight and information as to the "goings on " in the Church. This is a vital communications tool to those members who are vulnerable or reluctant to leave their homes.

In financial terms this year saw a general reduction in overall giving, this caused the need to review the church's expenditures and manage such carefully. This unfortunately will be a trend as our membership ages and the Cost of Living crisis deepens.

Regrettably we had another "break in" to the church premises with damage to the church office where a number of items were stolen/broken. This incident's costs , whilst recovered under our Insurance cover, caused the Kirk Session, under advisement from our Insurance Company. to recommend the installation of a security system. This has now been done and hopefully this will deter future criminality.

The Trustees recognise that the Church has to/is changing in order to survive and Kay Park Parish Church Kirk Session will be discussing a proposed Union with Hurlford and St Kentigern's churches, as outlined in the Draft Presbytery Plan..We pray for a positive outcome of these discussions.

We look forward in faith to 2023.

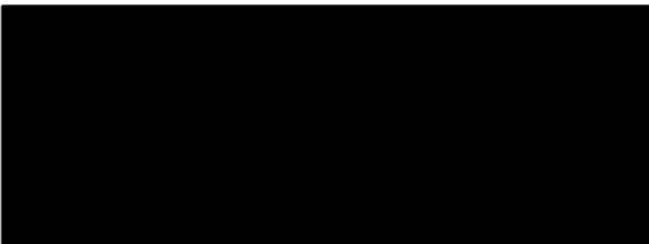


**Trustees' Annual Report
Year ended 31 December 2022**

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year . The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finances approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and Signed on their behalf,



Session Clerk

Date 8th March 2023

FINANCIAL REVIEW

The Principal source of Church Income are weekly envelope offering and regular monthly/Quarterly standing orders together with the Income Tax recovered from members who give under the Gift Aid Scheme.

The church now has 16 Members/Householders giving by weekly offerings and 160 Members/Householders giving by standing order.

Independent Examiner's Report to the Trustees of Kay Park Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2022

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

Basis of Independent Examiner's Statement

My examination is carried out in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention –

1. which gives me reasonable cause to believe that in any material respects the requirements
 - a) To keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - b) To prepare accounts which in accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper
accounts to be reached.



Henry Brown and Co.
Chartered Accountants
26 Portland Road
Kilmarnock
KA1 2BY

Dated 13/3/2023

KILMARNOCK: KAY PARK PARISH CHURCH
Statement of Financial Activities
Year ended 31 December 2022

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	<u>Note</u>	<u>Unrestricted Funds 2022</u>	<u>Restricted Funds 2022</u>	<u>Endowment Funds 2022</u>	<u>Total 2022</u>	<u>Total 2021</u>
<u>Incoming Resources</u>						
Incoming Resources from generated Funds						
Voluntary Income	1	104,123	13,830		117,953	114,987
Activities for generating Funds	2	18,942			18,942	19,246
Investment Income	3	94			94	47
Income Resources from charitable activities	4	900			900	799
Total Incoming Resources		124,059	13,830	0	137,889	135,079
<u>Resources Expended</u>						
Costs of generating Funds		0			0	125
Charitable activities		143,457	16,661		160,118	154,795
Total Resources Expended		143,457	16,661	0	160,118	154,920
Net Incoming/Outgoing resources before transfers		-19,398	-2,831		-22,229	-19,841
Transfers		10,992	-10,992		0	0
Total Funds brought forward		1,507	474,199	2,165	477,871	497,712
		-6,899	460,376	2,165	455,642	477,871

KILMARNOCK: KAY PARK PARISH CHURCH
Balance Sheet as at 31 December 2022

7(A).

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<u>Fixed Assets</u>			
Tangible Fixed Assets		£400,000	£400,000
<u>Current Assets</u>			
Bank and Cash		£55,642	£77,871
		<u>£55,642</u>	<u>£77,871</u>
<u>Net Current Assets</u>			
		<u>£55,642</u>	<u>£77,871</u>
		<u>£455,642</u>	<u>£477,871</u>
<u>Unrestricted Funds</u>			
Designated Funds		-£6,899	£1,507
Restricted Funds		£460,376	£474,199
Endowment Funds		£2,165	£2,165
		<u>£455,642</u>	<u>£477,871</u>

These Accounts were approved by the Kirk Session on 8/3/23
for and on behalf of the Kirk Session



KILMARNOCK: KAY PARK PARISH CHURCH

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Notes forming part of the financial statements for year ended 31 December 2022

	Unrestricted Funds <u>2022</u>	Restricted Funds <u>2022</u>	Endowment Funds <u>2022</u>	Total <u>2022</u>	Total <u>2021</u>
1 <u>Voluntary Income</u>					
Offerings	79,809			79,809	81,011
Tax recoverable on Gift Aid	16,048			16,048	21,362
Legacies				0	2,000
Other Income	427			427	0
Donations	3,760			3,760	1,188
Organisations' Income		13,830		13,830	8,266
Warm Space	2,500			2,500	
VAT Reclaim	1,579	0		1,579	1,160
	<u>104,123</u>	<u>13,830</u>		<u>117,953</u>	<u>114,987</u>
2 <u>Activities for generating funds</u>					
Use of premises (Halls)	18,942			18,942	19,246
Advertising in Magazine	0			0	0
	<u>18,942</u>	<u>0</u>		<u>18,942</u>	<u>19,246</u>
3 <u>Investment Income</u>					
Bank and Deposit Interest	94	0		94	47
4 <u>Incoming resources from Charitable Activities</u>					
Weddings and Funerals	900			900	799
	<u>900</u>	<u>0</u>		<u>900</u>	<u>799</u>
Total Incoming Resources	<u>124,059</u>	<u>13,830</u>	<u>0</u>	<u>137,889</u>	<u>135,079</u>

KILMARNOCK: KAY PARK PARISH CHURCH
Notes forming part of the Financial Statements
for year ended 31 December 2022

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	Unrestricted Funds <u>2022</u>	Restricted Funds <u>2022</u>	Endowment Funds <u>2022</u>	Total <u>2022</u>	Total <u>2021</u>
5 Analysis of Resources Expended					
Costs of Generating Funds:					
Offering Envelopes	0			0	125
	<u>0</u>			<u>0</u>	<u>125</u>
Charitable Activities					
Ministries and Mission Allocation	67,734			67,734	78,876
Presbytery Dues	765			765	790
Minister's Expenses	1,122			1,122	1,394
Other Salary Costs	21,654			21,654	11,884
Fabric Repairs and Maintenance	16,241			16,241	15,048
Council Tax	2,670			2,670	2,463
Pulpit Supply	300			300	330
Heating, Lighting and Cleaning	7,232			7,232	8,030
Printing and Stationery	2,946			2,946	2,585
Other Miscellaneous Expenses	8,374			8,374	10,017
Insurance	6,348			6,348	6,175
Communication Team	8,071			8,071	0
Life and Work Magazines	0			0	-59
Social Committee		962		962	
Local Mission		1,500		1,500	9,000
Youth Project		339		339	752
Organisations' Expenses		13,860		13,860	7,510
	<u>143,457</u>	<u>16,661</u>		<u>160,118</u>	<u>154,795</u>
 Total Resources Expended	 <u>143,457</u>	 <u>16,661</u>	 <u>0</u>	 <u>160,118</u>	 <u>154,920</u>

Ministries and Mission Allocation includes and overpayment in December 2021 of £7170.52 .

Support costs have not been separately identified as the trustees consider there is only one charitable activity.

These support costs relate wholly to that activity and have not been separately identified.

6 Staff Costs and number	<u>2022</u>	<u>2021</u>
Salaries and Wages	21,654	11,884
	<u>21,654</u>	<u>11,884</u>

The average number of employees during the year calculated on the basis of a head count was as follows:

	<u>2022</u>	<u>2021</u>
Hall Lets Administration	2	2
Music staff	0	0
Administration	1	1
Premises	0	0
	<u>3</u>	<u>3</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employers' contributions for National Insurance, pension and Housing and Loan Fund. Ministers' stipends are paid in accordance with the National Stipend Scale which is related to years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend (in the fifth and subsequent years) was £35269.

KILMARNOCK: KAY PARK PARISH CHURCH
Notes forming part of the Financial Statements
for the year ended 31 December 2022

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7 Trustee Remuneration and Related Party Transactions

During the year one trustee received expenses totalling
 Council Tax £2,670

It is a requirement of her office that the Minister resides in the Manse, therefore the Council Tax is an expense of the Church.

8 Movement in funds

	As at 01/01/2022	Receipts	Payments	Transfers	Revaluation	At 31/12/2022
<u>Unrestricted Funds</u>						
General Fund	45,982	124,059	143,457	10,992		37,576
Fabric fund	-44,475	0	0	0		-44,475
Refurbishment Fund	0	0	0	0		0
	£1,507	£124,059	£143,457	£10,992		£6,899
<u>Restricted Funds</u>						
Transfer from OHK	22,221					22,221
Memorial Fund	4,462					4,462
Church and Halls - Kay Park	160,000					160,000
Manse - Kay Park	240,000					240,000
Lunch break	1,500	0	1,500			0
KCYP Rebate	11,261	0	339	-10,992		-70
Local Mission	8,000	0	0	0		8,000
Legacy Dr Orcharton	20,000	0	0	0		20,000
Coffee Fund	975	1,308	1,152	0		1,131
Social Committee	734	228	962	0		0
Flower Fund	1,722	990	1,873	0		839
Guild	944	1,587	1,714	0		817
Friendship Club	2,148	1,150	2,088	0		1,210
Members Accounts	232	8,567	7,033	0		1,765
	£474,199	£13,830	£16,661	-£10,992	£0	£460,376
<u>Endowment Funds</u>						
Transfer from OHK Mitchell Trust	860					860
Minnie Henderson Trust	1,173					1,173
Campbell Gilmour Educational Trust	132					132
	2,165	0	0	0		2,165
Total Funds	£477,871	£137,889	£160,118	£0	£0	£455,642

KILMARNOCK:KAY PARK PARISH CHURCH
Notes forming part of the Financial Statements
for the year ended 31 December 2022

<u>9 Collections for Third Parties/Contras</u>	<u>2022</u>	<u>2021</u>
Collection for Retiring Ministers and staff	950	0
Christian Aid	202	94
Ukraine Appeal	1,153	0
Pause for Hope Charitiy	217	0
Fellowhip of Churches	217	
	<u>2,739</u>	<u>94</u>

Memorial Fund

10 Balance as at 1 January 2022 and 31 December 2022	<u>4,502</u>
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11 Funds held by General Trustees

Church and Halls

Balance as at 31-12-2022	<u>5,138</u>
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KILMARNOCK KAY PARK PARISH CHURCH

Purposes of Endowment Funds

Minnie Henderson Trust - Income to be used for the maintenance of the Church bells.
Campbell Gilmour Educational Trust - Income to be used as a contribution to the Sunday School.

Purpose of Restricted Funds

Millennium Fund -	this is to help with Church improvements.
Memorial Fund-	this is to assist with the purchase of hymn books etc.
Church and Halls -	this is the valuation of the Church and Halls.
Manse -	this is the valuation of the Manse.

Purposes of Designated Funds

Fabric Fund - The Trustees have set aside funds for the maintenance of the church properties.
Friendship Club - The Trustees have set aside funds for the use of the Friendship Club.
Guild - The Trustees have set aside funds for the use of the Guild.
Flower Fund - The Trustees have set aside funds for the use of the Flower Fund.