

THE CHURCH OF SCOTLAND
KINGCASE PARISH CHURCH, PRESTWICK
TRUSTEES REPORT
AND
CONGREGATIONAL ANNUAL ACCOUNTS



YEAR ENDED 31st DECEMBER 2025

Congregational Reference Number: 100587

Scottish Charity Register Number: SC001940

Trustees Annual Report Year ended 31 December 2025

The Trustees present the annual report and accounts for Prestwick Kingcase Parish Church for the year ended 31st December 2025.

Reference and Administrative Information

Charity Name	Kingcase Parish Church of Scotland, Prestwick
Charity Registration Number	SC001940
Congregation Reference Number	100587
Contact Address	Church Office 11 Waterloo Road Prestwick KA9 2AA Email: Website:

Trustees

The following served as Trustees during the year ended 31 December 2025.

Kingcase Kirk Session

The Kirk Session has reduced in number, from 48 Elders recorded in 2024 to 43 at the end of 2025.

Stuart Arthur	<i>*Janice Babington</i>	Joyce Blyth	John Bryson
Linda Bryson	James Campbell	Bryce Donaldson	Rita Donaldson
Helen Duncanson	Sandra Dunn	Jerry Ferguson	Margaret Frame
<i>**** Evelyn Gibson</i>	Linda Harding	Norma Hull	Norman Hull
Ann Jess	Ella Kerr	Jane Lamb	Nigel Lamb
Jean McCallum	Nan McCrae	Stuart McCrae	<i>**Stan McCulloch</i>
Gordon Macdonald	Moirra Macdonald	Alastair McIntyre	Jillian McIntyre
Moyra Michie	Jan Miller	Susan Mills	Irene Muir
Margaret Mullen	Irene Nairn	Irene Pimentel	Elaine Pirie
Joyce Pringle	Elsbeth Purves	<i>***Mhari Rennie</i>	Diane Scott
Kenneth Sinclair	Anna Smith	Ian Steven	Irene Stevens
Linda Stevenson	Elizabeth Syme	Thomas Thomson	<i>***William Trayner</i>
Rev. Ian Wiseman			

**Resigned (1) - September '25*

***Elder Emeritus (1) - November '25*

****Died (2) - February '25 and October '25*

*****Certificate of Transfer (1) - February '25*

Principal Office Bearers

Minister: Revd. Ian Wiseman

Session Clerk: Elizabeth Syme

Church Treasurer: Ian Steven CA Treasurer

Independent Examiner: Iain Gemmell CA

Bankers: Bank of Scotland
123 High Street
Ayr
KA7 1QT

**Prestwick Kingcase Parish Church
Trustees Annual Report
Year Ended 31 December 2025**

A. Governance, Structure and Management

1 Governing Document

Kingcase Parish Church is administered in accordance with the Unitary Constitution of the Church of Scotland, and within the overall framework of the laws, rules, and regulations of the national Church.

2 Trustees

The members (Elders) of the Kirk Session are the Charity Trustees. The Minister is "called" and elected by the Congregation and ordained/inducted by the Presbytery of the South West. The Kirk Session is made up of the Minister and Elders who are chosen from those Church members who are considered to have the appropriate abilities and skills for the temporal and spiritual oversight of our Church. Eldership is "for life."

3 Organisational Structure

Meetings of the Kirk Session are chaired by the Minister as moderator.

Following the adoption of the Unitary Constitution, a new structure taking the form of purpose Teams was introduced to take account of the Kirk Session taking responsibility for the temporal as well as the spiritual affairs of the Church. These Teams are responsible directly to the Kirk Session for the remits each covers.

The Kirk Session has four main meetings each year, with additional meetings being called as required. It is likely, that in future, the number of meetings will increase given the potential additional business falling on the Kirk Session as a consequence of the adoption of the Unitary Constitution. Meetings of the Kirk Session are well attended, and business is conducted efficiently.

B. Objectives and Activities

1 Objectives

As part of the Church of Scotland, Kingcase Parish Church exists to glorify God, and to work for the advancement of Christ's Kingdom in our Parish and throughout the world.

The Church of Scotland is Trinitarian in doctrine, Reformed in its tradition, and Presbyterian in its organisation. As a national church, it acknowledges a distinctive call and duty to bring the essential points of the Christian religion to the people in every Parish in Scotland through a territorial ministry – "a Church in every Parish." It co-operates with other churches and ecumenical bodies locally, in Scotland and beyond.

2 Activities

In addition to Church services, our halls and facilities are well used, offering a comprehensive choice of varied social activities. Most of the activities offered are open to the local community, catering for all age groups.

Art Group	Ayr & Prestwick Trefoil Guild	Ayrshire Fiddle Orchestra
Beavers	Bible Study Group	Brownies and Rainbow Guides
Circle of Care	Classic Car Group	Cognitive Stimulation Group NHS
Cubs	Funday Sunday Club	Guild
Keep Fit	Men's Club	Music & Movement
Pilates	Prayer Group	Scouts
Tai Chi	Toll Toddlers' Group	Yoga
Zumba		

Gratitude is recorded to the Fellowship and Hospitality team for their involvement and organisation of social events throughout the year. They have included: Beetle Drive, Congregational VE Day lunch, Summer Fete, Harvest Lunch, and Musical Christmas Fayre.

C. Achievements and Performance

1 Attendance

Attendances at Sunday Worship number regularly between 60 to 80 members. The Sacrament of Holy Communion was offered on six occasions throughout the year with an average attendance between 90 to 100 members.

The Circle of Care Service held on 7 September and the Annual Remembering Service, on 14 December, offered all who attended the opportunity of quiet reflection, thanksgiving, and fellowship.

The Joint Children's Summer Holiday Club with St Nicholas Church held in Kingcase from 11-14 August, has contributed to the encouraging increase in the number of Children and families joining with the congregation to celebrate our All-age family services.

Sincere thanks are extended to both the Pastoral Care team and Children and Families team for their ongoing commitment to the work within these areas.

Prestwick Kingcase St. Nicholas Guild dedication service took place on Sunday 14 September 2025, at Kingcase. The Guild meet each week throughout their programmed year which commenced October 2025. Meetings alternate between Kingcase on a Wednesday and St. Nicholas on a Thursday afternoon. There is a healthy membership and very good weekly attendances. The Guilds will not join financially until the deferred union takes place and until then each will send Capitation Fees and financial returns separately operating under separate charity numbers. In all other aspects they are operating jointly. The joint Leadership Team are delighted with the way the group is progressing.

The fortnightly online Ministry of Music services offered via Zoom came to end in January 2025. The services created in the Autumn of 2020 during Covid, enabled an opportunity to be inspired with hymns, prayer and friendship. Grateful thanks are expressed to the 4 former team members.

Youth organisations meet weekly in our church halls; numbers registered during 2025 are:

- 4th Prestwick Rainbows:-
18 girls (aged 4-7), with 3 Fully Trained Leaders, 3 Unit Helpers, 3 Young Leaders and 1 Guide.
- 4th Prestwick Brownies:-
16 girls (aged 7-10), 3 Fully Trained Leaders, 3 Unit Helpers, 3 Young Leaders and 1 Guide.

All Young Leaders and Adults have attained their "Safe Space" training. Congratulations are extended to the two young leaders who have recently turned 18 years of age and are beginning their adult leader training.

- 12th Ayrshire (Kingcase) Scout Group :-
16 Beavers (aged 6-7)
12 Cubs (aged 8-10), numbers have increased from 2024.
8 Scouts (aged 10-12),
9 Explorers (aged 14-18)
10 Adult leaders

2 Roll

Our church membership as of 31 December 2025 has decreased from 352 to 337. The decrease sadly was due to the deaths of 13 members throughout the year and 2 members requesting Certificate of Transfers.

3 General

Revd. Ian Wiseman, our Minister, leads Sunday Worship. His preaching is well received and his pastoral work assiduous and much appreciated. During 2025, there was one baptism, and eleven funerals conducted.

The Minister and Elders carry out a considerable number of visits within the Parish. Church members receive a visit prior to each of the four main Communion Services. In addition, each member receives a copy of the Church's magazine "Grapevine."

Sincere thanks are recorded to our Pastoral Care team, for the ongoing support offered by them to include additional visits where possible to members in local hospitals and nursing homes. Grateful appreciation is expressed to Revd Sandra Black, for her ongoing support and service within the Pastoral care team. Offering Home Communion to aged or infirm members who are unable to attend Church worship.

CD recordings of weekly Sunday services are created and distributed. There is a weekly volunteer transport rota which operates to bring members, mainly elderly or disabled to Church as required.

Our duty teams have continued throughout 2025 to offer a warm welcome to all members and visitors attending Sunday worship.

Over the year, the Church's mission has been enhanced by the efforts of members who organise, carry through or help provide a rich programme of religious, social, and fund-raising activities and events, not only for members but also for our community, and for all ages.

Overall, Kingcase Church is in good heart, spiritually and socially, and is financially self-sufficient. We have much to rejoice about.

4 The Future

As members of Kingcase we look forward in faith to support our Minister, serve our members and our community, and to advance Christ's Kingdom here in Prestwick.

5 Financial Review

Church Income dropped from £137,611 in 2024 to £110,910 in 2025. However it must be remembered that we did receive a substantial legacy of £25,398 in 2024 and we have withdrawn £31,000 from the Cuthbertson Bequest in 2025. If we remove these exceptional items from each year then it shows that income in 2025 dropped to £79,910 compared to £112,213, a reduction of £32,303 or 28.8%. The mainstay of our income is Gift Aid donations, the FWO and the Open Plate. The income from these 3 items decreased from £52,471 to £48,870 a drop of £3,601 or 6.9%. On the positive there were good incomes from lets of our premises of £11,300 and from the Efforts Fund of £5,824.

On the expenditure side our contributions to Giving to Grow have reduced from £50,344 in 2024 to £47,257 in 2025. Heating and lighting costs continue to rise. Up from £6,450 to £7,611 in 2025. With regard to our property we replaced the overhead projector in the church and attached an electric charger to the manse. Money was withdrawn from the Cuthbertson Bequest to fund these items.

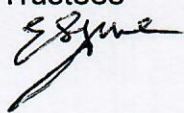
The above resulted in a surplus of £4,551 compared to the deficit of £24,288 in 2024.

The Trustees of the Cuthbertson Bequest reported that the capital value of the investment at 31st December 2025 was £88,907. This compares to £113,157 as at 31st December 2024. The Bequest generated an income of £3,139 in 2025 compared to £3,437 in the previous year.

6 Reserves Policy

It is the Trustees policy to hold sufficient reserves to meet current expenditure including designated funds. At the end of the year the Church held unrestricted funds of £11,865 of which £1612 is the Guild, £2,497 is the General Account and the Efforts Fund is £7,756.

On behalf of the Trustees
Elizabeth Syme
Session Clerk



Ian Steven
Treasurer

Date: 8th March 2026

Kingcase Parish Church of Scotland, Prestwick.

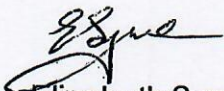
Trustees' Annual Report (continued)

Year Ended 31 December 2025

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf,


Elizabeth Syme
Session Clerk

Date: 8th March 2026

Kingcase Parish Church of Scotland, Prestwick

SC 001940

Independent Examiner's Report to the Trustees of Kingcase Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 9 to 13.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

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

Basis of Independent examiner's statement

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

Independent Examiner's statement

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

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 Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006 and
 - to prepare accounts which 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 understanding of the accounts to be reached.



Iain Gemmell, CA
22 Briar Grove
Ayr
KA7 3PD

Date 10th March 2026

KINGCASE PARISH CHURCH OF SCOTLAND PRESTWICK

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2025

	note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	63,503.04	27,143.57		90,646.61	92,842.63
Legacies		0.00			0.00	25,398.17
Activities for generating funds		5,824.00			5,824.00	6,419.00
Bank & Deposit Interest		0.00	0.00		0.00	0.00
Investment Income		0.00	3,139.40		3,139.40	3,436.65
		69,327.04	30,282.97		99,610.01	128,096.45
Rental of premises Hall Lets		11,300.00			11,300.00	9,515.00
					0.00	0.00
Total Receipts		80,627.04	30,282.97	0.00	110,910.01	137,611.45
Payments						
Costs of generating funds	4	299.32			299.32	320.28
Charitable Activities		85,472.90	20,587.09		106,059.99	161,579.53
Governance Costs		0.00	0.00		0.00	0.00
Total Payments		85,772.22	20,587.09	0.00	106,359.31	161,899.81
Excess of Payments over Receipts for year before transfers		-5,145.18	9,695.88	0.00	4,550.70	-24,288.36
Transfers					0.00	0.00
Excess of Payments over Receipts for year		-5,145.18	9,695.88	0.00	4,550.70	-24,288.36

KINGCASE PARISH CHURCH OF SCOTLAND PRESTWICK

STATEMENT OF BALANCES

AS AT 31ST DECEMBER 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank & Deposit Balances					
Bank & Deposit Balances brought forward	13,010.24	2,894.47		15,904.71	40,193.07
Movement in year	-1,145.18	5,695.88		4,550.70	-24,288.36
Bank & Deposit Balances forward	11,865.06	8,590.35		20,455.41	15,904.71

Investments at Market Value

88,907.54 107,111.70

Investments at Cost

62,346.61

The Accounts were approved by the Kirk Session on *5th* March 2026.

For and on behalf of the Kirk Session

[Signature]
.....
Jan M. Steven
.....

Session Clerk

Treasurer

KINGCASE PARISH CHURCH OF SCOTLAND PRESTWICK
NOTES TO THE ACCOUNTS YEAR TO 31ST DECEMBER 2025

1 Trustee Remuneration and Related Party Transaction

During the year 2 trustees received total of £ 6,625.90 for providing administrative and cleaning services during the year. No trustees received expenses during 2024.

2 Movement in Funds

	As at 01.01.25 £	Receipts £	Payments £	Transfers £	As at 31.12.25
Unrestricted Funds					
General Fund	3,196.70	66,512.04	83,211.53	16,000.00	2,497.21
Efforts Fund	7,939.00	5,824.00	6.96	-6,000.00	7,756.04
Designated Guild Fund	1,856.06	2,291.00	2,535.25		1,611.81
Designated Sunday Funday Club	18.48	0.00	18.48	0.00	0.00
	13,010.24	74,627.04	85,772.22	10,000.00	11,865.06
Restricted Funds					
Fabric Fund	1,126.50	21,045.47	6,092.60	-15,000.00	1,079.37
Cuthbertson Bequest	1,733.23	14,140.50	13,367.49	5,000.00	7,506.24
					0.00
Malawi Fund	34.74	1,097.00	1,127.00	0.00	4.74
	2,894.47	36,282.97	20,587.09	-10,000.00	8,590.35
Endowment Funds	0.00	0.00	0.00	0.00	0.00
Total Funds	15,904.71	110,910.01	106,359.31	0.00	20,455.41

Purposes of Designated Funds

Guild Fund: The Trustees have set aside Funds for use by the Guild.

Sunday Funday Club: The trustees have set aside Funds for use by the Sunday Funday Club.

Purposes of Restricted Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Cuthbertson Bequest: This Fund is to assist with the costs of maintaining the fabric of the Church and the Manse.

Malawi Fund: This fund has been set up to provide assistance to our twinned Church at Chinchetne in the Presbytery of Bandawe, Malawi.

KINGCASE PARISH CHURCH OF SCOTLAND PRESTWICK

YEAR TO 31ST DECEMBER 2025

NOTES TO THE ACCOUNTS

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO Scheme	12,540.59			12,540.59	13,387.00
Gift Aid Donations	34,957.32			34,957.32	38,364.27
Tax Recovered on Gift Aid	4,974.05			4,974.05	7,797.44
Open Plate	1,372.33			1,372.33	719.96
Lets of Halls	11,300.00			11,300.00	9,515.00
Legacy	0.00			0.00	25,398.17
Other Offerings	9,482.75	36,282.97		45,765.72	42,429.61
	<u>74,627.04</u>	<u>36,282.97</u>	<u>0.00</u>	<u>110,910.01</u>	<u>137,611.45</u>
4. Analysis of Payments					
Cost of generating funds					
Offering Envelopes	299.32	0.00	0	299.32	320.28
Charitable Activities					
Giving to Grow	47,256.96			47,256.96	50,344.08
Presbytery Dues	1,713.02			1,713.02	0.00
Ministers Expenses	1,184.00			1,184.00	1,710.00
Pulpit Supply	745.00			745.00	1,455.00
Other Staffing Costs	9,862.69			9,862.69	8,742.84
Fabric Repairs & Maintenanc	0.00	19,460.09		19,460.09	46,074.54
Council Tax	3,351.52			3,351.52	3,444.74
Heat & Light	7,610.94			7,610.94	6,450.66
Insurance	2,688.94			2,688.94	3,440.00
Grant to Boys Brigade	0.00			0.00	500.00
Church Office Expenses	2,598.89			2,598.89	3,488.03
Organ & Music	259.00			259.00	377.04
Telephone	2,613.51			2,613.51	2,162.62
Cleaning	1,813.93			1,813.93	1,277.07
Other Expenses	3,774.50	1,127.00		4,901.50	12,112.91
Transfer to C of S Inv Trust				0.00	20,000.00
	<u>85,472.90</u>	<u>20,587.09</u>	<u>0.00</u>	<u>106,059.99</u>	<u>161,579.53</u>
Governance Costs	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Total Payments	<u>85,772.22</u>	<u>20,587.09</u>	<u>0.00</u>	<u>106,359.31</u>	<u>161,899.81</u>

KINGCASE PARISH CHURCH OF SCOTLAND PRESTWICK YEAR TO 31ST DECEMBER 2025
NOTES TO THE ACCOUNTS

5 Ministers Stipend

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, pension and housing 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 £32,433 and the maximum stipend in the fifth and subsequent years of service £39,856

In addition to stipend the church pays the Council Tax for the manse, ministers travelling expenses and the manse telephone account.

In 2025 the cost of these 3 items was £5,327.58.

Although entitled to do so, our minister does not claim car mileage or any other miscellaneous expenses such as worship aids, postage and stationery.

6 Collections for Third Parties	2025	2024
	£	£
Christian Aid	862.10	897.26
Leprosy Mission	321.00	
Scottish Bible Society	216.00	365.00
	<u>1,399.10</u>	<u>1,262.26</u>

APPENDIX

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

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit balances held at 31 December at cost		
Deposit Fund	1,000.27	1,000.27
Growth Fund	29,080.66	35,298.68
Income Fund	33,265.95	51,995.69
	<u>62,346.61</u>	<u>87,294.37</u>
Total cost of Units held		
	<u>62,346.61</u>	<u>87,294.37</u>
Market Value of Funds at 31 December 2025	<u>88,907.54</u>	<u>113,156.78</u>