

The Church of Scotland

St Leonard's Parish Church

Ayr

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

Congregation No: 100551

Charity No: SC 016860

Reference and Administrative Information

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Charity Name: St Leonard's Parish Church

Charity Registration Number: SC016860

Congregation Reference No: 100551

Contact Address: The Church Office
St Leonard's Parish Church
St Leonard's Road
Ayr
KA7 2PR

Trustees

A list of Kirk Session members, who are the Trustees, are provided on pages 6 and 7

Principal Office-bearers

Minister: Rev Brian Hendrie

Session Clerk: Mr Paul Marshall

Church Treasurer: Mr Bruce Wallace

Independent Examiner

Mr James McNeil C.P.F.A

26 Coylebank, Prestwick KA9 2DQ

Bankers

Bank of Scotland
High Street
Ayr
KA7 1QP

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity 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.

Organisational Structure

The Kirk Session is chaired by the minister and meets six times in a year. Certain responsibilities are delegated to the Office Bearers' Group and the Property Committee. The Kirk Session is also responsible for spiritual affairs within the church.

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.

Worship is conducted each Sunday at 11.00am and the Sacrament of Communion is celebrated four times annually. Community activities include Bridge Clubs and a Friday Lunch Group. The Church Hall is made available to various community groups.

Achievements and Performance

Throughout 2025, worship has been led by our Minister and the congregation attending Sunday worship at 11 a.m. has averaged approx. 75 people each week. A creche is provided for young children. Our worship service is followed by fellowship over tea and coffee which is well attended and much appreciated by the congregation. The minister actively engages in pastoral visits and is supported by the District Elders and a volunteer Pastoral Care Group. This is particularly well received by members of the congregation unable to attend Sunday worship at the Church.

As a congregation we continue to support local and international charities. Internationally, we support Christian Aid, (CA), not just during CA Week, but also in response to emergency appeals throughout the year. Locally, we support Riverside Care and Share, which is a local Christian charity providing hot meals and access to key services such as drug and alcohol addiction agencies and housing charities. Up until November 2025 we financially supported The Ayr Ark, a Christian outreach organisation for teenagers. Sadly, however, for various reasons, The Ark was forced to close its doors in November 2025 and this has been a source of great disappointment, as St Leonard's Church had been pivotal in setting up The Ark in the early years of this millennium.

The congregation also is very supportive of Ayrshire Street Pastors. Indeed, a few of our congregation serve as Street Pastors in Ayr and Prestwick. The minister is also a Trustee in The Ayrshire Street Pastors management committee. We also provide regular donations to The South Ayrshire Foodbank, the RNLI and Ayrshire Cancer Support.

Our Church halls are also used extensively by local community groups including a Taekwondo class for children and local Bridge clubs. We also have a "Singing For Fun" choir which meets regularly; plus a Friendship Group and a Craft Group, which all help create fellowship within the congregation.

Future Plans

In the South-West Presbytery Mission Plan, St Leonard's will create a future union with Ayr Castlehill Church. Both churches will remain in their present buildings, but will be served by one full-time minister of word and sacrament.

Financial Review

The accounts for the current year have been prepared under a traditional Receipts and Payments methodology. This means that Income and Expenditure is recorded in the period when the corresponding bank/cash transactions are made. Cash receipts exceeded payments in the year by £1,447 (2024: £4,096). The Church is reliant upon income received from our investment portfolio and the withdrawal of funds from this portfolio to meet our ongoing costs.

Receipts associated with the JL Fund is the main source of income and accounts for 51% of receipts. Income from offerings and associated tax refunds on gift aid accounts for 38% of receipts. Use of premises accounts for 8% of receipts. The principal area of expenditure is Ministries and Mission Allocation which accounts for 44% of all expenditure. Fabric expenditure accounts for 4% of expenditure, donations accounts for 8% of expenditure while JL transaction and investment fees accounts for 5% of expenditure.

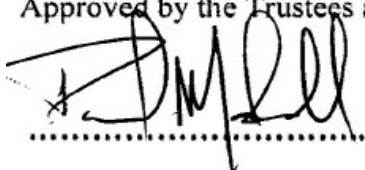
Reserves

The Trustees normally hold reserves of 1 months expenditure in the bank account. Access to further funds held with Rathbones is available at short notice. Four meetings of the Trustees have taken place during the year. The General Fund reserves are increased by the release of Capital from the J.L Legacy Portfolio. At the year end the church held the unrestricted cash funds of £0 in the JL Fund and £13,469 in the General Fund. The Local Mission Fund was closed during the previous year. In total £13,469 (2024: £12,022) was held as unrestricted cash funds. It should be noted that during the year the General Fund was supported by transfers from the JL Fund of £70,248. The Church has an investment portfolio valued at £771,669 at 31 December 2025 (£760,177 at 31 December 2024). This has generated gross income for the year of £25,428. The Church has also withdrawn a further £51,765 from the investment fund to meet ongoing costs. This has allowed the Church to support other charities with £11,500, make fabric repairs of £6,535 and fund general increases in costs such as heating and lighting which has increased by 63% in the year.

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,



Date 30th March 2024

P Marshall
Session Clerk

KIRK SESSION - DISTRICT ELDERS - DECEMBER 2025

MINISTER Rev. Brian Hendrie B.D.

SESSION CLERK Paul Marshall

Neil Beattie
Ann Brennan
Jim Craig
Colin Duncan
Sheena Frame
Joan Gibbs
Pat Gibbs
Denise Grant
Janice Lindsay
Sheila Merchant
Carol Murdoch
David Murdoch
Jennifer Mutter
James McBroom
Joyce McCulloch
Maureen McGregor
Marie Neill
Anne Noble
Derek Paul
Brian Stapley
Fiona Wilson
Jim Wilson
Linda Wilson

KIRK SESSION - RETIRED AND NON-DISTRICT ELDERS

RETIRED FROM SESSION

None

NON-DISTRICT

Andrew Allan
Evelyn Brodie
David Brown
Margaret Brown
Colin Duncan
Monica Clark
Jean Ferguson
Anne Hartley
Harry Jackson
John Laughland
George Murphy
Carole Stewart
Jean Helen Stobie

CONVENERS, LEADERS AND CONTACTS

Christian Aid	Anne Noble
Church Roll	Ena Gibson
Church Welcoming	James McBroom
Cradle Roll	Angela Deans
Flower Committee	Pat Gibbs
Friday Coffee Breaks	David Murdoch
Gift Aid	Vacant
Grounds	Pat Gibbs
News & Views	Paul Marshall
Safeguarding	Myra Hessett
Sunday Coffee Breaks	Carol Murdoch
Webmaster	Anne Noble

REPRESENTATIVES

World Development Movement	Nazim Merchant
Street Pastors	Marie Neill
	Fiona Wilson
World Mission	Vacant
Crossreach	Joyce McCulloch

OFFICE BEARERS

MINISTER	Rev. Brian Hendrie B.D.
SESSION CLERK / STEWARDSHIP	Paul Marshall
FABRIC CONVENER	Pat Gibbs
TREASURER	Bruce Wallace
SECRETARY	Ena Gibson
PRESBYTERY ELDER	Vacant
ORGANIST / MUSIC	Morag Walton
HALL LETTING	Jim Craig
CHURCH OFFICER	Gordon McCulloch
SAFEGUARDING CONVENOR	Myra Hessett
READINGS ORGANISER	Carol Murdoch
ROLL KEEPER	Ena Gibson

Independent Examiner's Report to the Trustees of St Leonard's Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 10 to 16.

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.

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 which gives me reasonable cause to 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, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met.



JAMES MCNEIL

CHARTERED PUBLIC FINANCE ACCOUNTANT

26 COYLEBANK

PRESTWICK

KA9 2DQ

Date: 31st March 2026

St Leonard's Parish Church
Receipts and Payments Account
Year ended 31 December 2025

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		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
	Note	£	£	£	£	£
Receipts						
Donations	3	57,928			57,928	51,410
Activities for Generating Funds	4	12,436			12,436	10,220
Investment income	5	77,013			77,013	111,186
		<u>147,377</u>			<u>147,377</u>	<u>172,816</u>
Other Receipts	6	3,137			3,137	3,871
Total Receipts		<u><u>150,514</u></u>			<u><u>150,514</u></u>	<u><u>176,687</u></u>
Payments	7					
Costs of generating funds		121			121	121
Charitable activities		148,631			148,631	172,170
Governance costs		315			315	300
Total Payments		<u><u>149,067</u></u>			<u><u>149,067</u></u>	<u><u>172,591</u></u>
Receipts in Excess of Payments for the Year		<u><u>1,447</u></u>			<u><u>1,447</u></u>	<u><u>4,096</u></u>

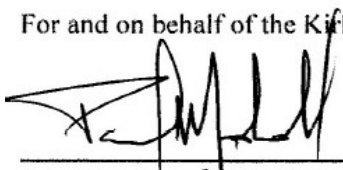
St Leonard's Parish Church
Statement of Balances
At 31 December 2025

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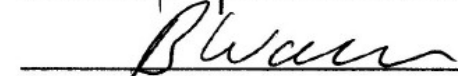
	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances	12,022			12,022	7,926
brought forward					
<u>Movement in year:</u>					
Receipts in Excess of Payments for the year	1,447			1,447	4,096
Bank & deposit balances					
carried forward	<u>13,469</u>	<u> </u>	<u> </u>	<u>13,469</u>	<u>12,022</u>
<u>Investments at market value</u>					
8	<u>771,669</u>	<u> </u>	<u> </u>	<u>771,669</u>	<u>760,177</u>
<u>Assets</u>					
Gift Aid Receivable	9,100			9,100	9,173
Investment Income	<u>3,834</u>	<u> </u>	<u> </u>	<u>3,834</u>	<u>3,752</u>
	12,934			12,934	12,925
Manse	9 <u>275,000</u>	<u> </u>	<u> </u>	<u>275,000</u>	<u>275,000</u>
<u>Liabilities</u>					
Costs not yet paid	10 <u>3,912</u>	<u> </u>	<u> </u>	<u>3,912</u>	<u>4,149</u>

The accounts were approved by the Kirk Session on 5 March 2026.

For and on behalf of the Kirk Session and Financial Board



P Marshall (Session Clerk)



B Wallace (Treasurer)

1 Trustee Remuneration and Related Party Transactions

The Reverend Brian Hendrie received travelling expenses of £914.

In addition the church paid £3,993 in Council Tax and £480 for telephone at the Manse.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	12,022	73,501	142,302	70,248	13,469
JL Fund	0	77,013	6,765	(70,248)	0
	<u>12,022</u>	<u>150,514</u>	<u>149,067</u>	<u>0</u>	<u>13,469</u>
Restricted funds	0				0
	<u>0</u>	<u></u>	<u></u>	<u></u>	<u>0</u>
Endowment funds	0				0
	<u>0</u>	<u></u>	<u></u>	<u></u>	<u>0</u>
Total funds	<u>12,022</u>	<u>150,514</u>	<u>149,067</u>	<u>0</u>	<u>13,469</u>

Purposes of Designated Funds

General Fund: Trustees have set aside funds for staffing, maintenance and operational costs.

JL Fund : Legacy to be used under direction of Trustees.

Notes forming part of the financial statements (continued)
For year ending 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3 Donations					
WFO Scheme (non Gift Aid)	4,830			4,830	5,421
Gift Aid Donations	24,891			24,891	28,693
Tax Recovered on Gift Aid Donations	9,205			9,205	9,290
Ordinary Offerings (Open Plate)	8,202			8,202	7,215
Other Offerings, Donations etc	10,800			10,800	792
	<u>57,928</u>	<u> </u>	<u> </u>	<u>57,928</u>	<u>51,410</u>
4 Activities for Generating Funds					
Use of Church Hall	12,436			12,436	10,220
	<u>12,436</u>	<u> </u>	<u> </u>	<u>12,436</u>	<u>10,220</u>
5 Investment Income					
Deposit Interest	1,157			1,157	882
Dividends Received	24,091			24,091	27,996
Cash withdrawn from Investments	51,765			51,765	82,308
	<u>77,013</u>	<u> </u>	<u> </u>	<u>77,013</u>	<u>111,186</u>
6 Other Receipts					
Weddings and Funerals	250			250	1,050
Special Collections	2,887			2,887	2,821
	<u>3,137</u>	<u> </u>	<u> </u>	<u>3,137</u>	<u>3,871</u>
Total	<u>150,514</u>	<u>0</u>	<u>0</u>	<u>150,514</u>	<u>176,687</u>

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
7 <u>Analysis of Payments</u>					
Costs of generating funds					
Offering envelopes	121			121	121
	<u>121</u>	<u></u>	<u></u>	<u>121</u>	<u>121</u>
Charitable activities					
Ministries & Mission allocation	66,212			66,212	62,991
Presbytery dues	1,604			1,604	1,604
Minister's expenses	1,394			1,394	1,292
Church officer's Salary	508			508	4,395
Organist	5,850			5,850	5,920
Secretary's Salary	4,285			4,285	3,843
Heating and Lighting	18,262			18,262	11,197
Rates and Insurance	6,508			6,508	5,589
Pulpit Supply	641			641	1,138
Printing, Stationery, Photocopying	1,763			1,763	2,030
Fabric Repairs and Maintenance	6,535			6,535	15,701
Council Tax	3,993			3,993	3,749
Cleaning Service and Materials	4,172			4,172	3,892
Donations	11,500			11,500	32,000
Special Collection Donations	3,197			3,197	2,511
Upkeep of Grounds	1,449			1,449	0
Church Telephone and Postage	569			569	531
Organ maintenance	1,057			1,057	378
Other Expenses	592			592	1,147
Equipment and Maintenance	509			509	4,955
Website and IT Support	1,266			1,266	0
Investment Management Fees	6,765			6,765	7,308
	<u>148,631</u>	<u></u>	<u></u>	<u>148,631</u>	<u>172,170</u>
Governance costs					
Independent examiner's fees	315			315	300
	<u>315</u>	<u></u>	<u></u>	<u>315</u>	<u>300</u>
Total	<u>149,067</u>	<u></u>	<u></u>	<u>149,067</u>	<u>172,591</u>

8 Investments at market value

	2025	2024
	£	£
The following investments are held: Market Value 31 December 2025		
J L Legacy (Share Portfolio)	771,669	760,177
Total	<u>771,669</u>	<u>760,177</u>

9 Property

A Manse was purchased in Aug 2011 for a figure of £249,950. A more recent valuation by a firm of Chartered Surveyors (2019) valued the property at £275,000 and as such this updated value has been recorded in the Statement of Balances. The Trustees consider £275,000 to be a reasonable estimation of the current market value.

10 Liabilities

	2025	2024
	£	£
Gas & Electricity used but not billed yet	1,743	2,026
Independent Examination Fee	315	315
Cleaning Services	663	663
PAYE & NIC	216	313
Travel expense claims	213	222
Special collection not yet paid to Christian Aid	0	310
Organ tuning costs	672	0
Other costs incurred not yet billed	90	300
Total	<u>3,912</u>	<u>4,149</u>

11 Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	4,793	8,238
Social security costs	0	0
Total	<u>4,793</u>	<u>8,238</u>
The average number of employees during the year was as follows:		
Ministerial support	1	2
Total	<u>1</u>	<u>2</u>

12 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale - Minimum Stipend - £32,433, Maximum Stipend in 5th and subsequent years of service - £39,856.

Notes forming part of the financial statements (continued)
For year ending 31 December 2025

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13 Donations

	2025	2024
	£	£
Riverside Community	6,000	6,000
Ark Project	5,500	21,000
Dalrymple Church	0	5,000
	11,500	32,000

14 Collections for Third Parties

	2025	2024
	£	£
Scottish Bible Society	312	313
Ayr Ark	284	428
Vine Trust	0	49
Crossreach	338	439
Christian Aid	1,797	1,141
Ayrshire Cancer Support	0	63
Ayrshire Baby Loss Support	61	117
RNLI	405	271
	3,197	2,821

DESIGNATED FUNDS

The following pages 18-22 are enclosed to permit a more detailed record of receipts and payments for Unrestricted Funds. The details are consistent with the accounts presented in the previous pages.



JAMES MCNEIL
INDEPENDENT EXAMINER

Date

31st March 2026

GENERAL FUND INCOME
FOR THE YEAR ENDED 31ST.DECEMBER 2025

GENERAL FUND

	2025	2024
	£	£
<u>INCOME</u>		
Offerings		
FWO Scheme (Non Gift Aid)	4,830	5,421
FWO and Regular Bank Payments (Gift Aid)	24,891	28,693
Tax on Gift Aid Donations	9,205	9,290
Ordinary Offerings (Open Plate)	8,202	7,215
Other Offerings, Donations, etc	10,800	792
	<u>57,928</u>	<u>51,410</u>
Other Ordinary General Income		
Special Collections	2,887	2,821
Weddings, Funerals & Other	250	1,050
Use of Church Hall	12,436	10,220
	<u>15,573</u>	<u>14,091</u>
Total Ordinary General Income	<u>73,501</u>	<u>65,501</u>
<u>EXPENDITURE</u>		
Total Ordinary General Expenditure	<u>142,302</u>	<u>165,283</u>
DEFICIT/SURPLUS	(68,801)	(99,782)
Excess of Expenditure over Income	<u>(68,801)</u>	<u>(99,782)</u>
General Fund Balance as at 1 January	12,022	1,860
Transfer From JL Fund	70,248	108,973
Transfer From LM Fund	0	971
General Fund Balance as at 31 December	<u>13,469</u>	<u>12,022</u>

GENERAL FUND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025		2024
	£		£
National Ministry and Mission & Wider Work			
Ministries and Mission Allocation	66,491		63,274
Less: Endowment	(279)		(283)
Presbytery Dues	1,604		1,604
	<u>67,816</u>		<u>64,595</u>
Local Staffing Costs			
Minister's Travelling Expenses	914		793
Minister's Telephone and Other Expenses	480		498
Pulpit Supply	641		1,138
Church Officer's Salary	508		4,395
Organist	5,850		5,920
Secretary's Salary	4,285		3,843
	<u>12,678</u>		<u>16,587</u>
Buildings Costs			
Fabric Repairs and Maintenance	6,535		15,701
Heating and Lighting	18,262		11,197
Rates and Insurance	6,508		5,589
Manse Council Tax	3,993		3,749
Cleaning Services and Materials	4,172		3,892
Upkeep of Grounds	1,449		0
	<u>40,919</u>		<u>40,128</u>
Other Local Costs			
Church Telephone and Postages	569		531
Printing, Stationery and Photocopying	1,763		2,030
Equipment and Maintenance	509		4,955
Donations	11,500		32,000
Special Collection Donations	3,197		2,511
Organ and Piano Maintenance	1,057		378
Miscellaneous Expenses	592		1,147
Independent Examiner	315		300
Website and IT Support	1,266		0
FWO Envelopes	121		121
	<u>20,889</u>		<u>43,973</u>
Total Ordinary General Expenditure	<u>142,302</u>		<u>165,283</u>

LOCAL MISSION FUND

FOR THE YEAR ENDED 31 DECEMBER 2025

2025

2024

£

£

Income

0

0

Expenditure

0

0

Excess of Expenditure over Income

0

0

Balance as at 1 January

0

971

Transfer to General Fund

0

(971)

Fund closed during 2024

0

0

J L FUND
FOR THE YEAR ENDED 31 DECEMBER 2025

J L FUND

	2025	2024
	£	£
<u>Income</u>		
Income from & Disposal of Investments	<u>77,013</u>	<u>111,186</u>
<u>Expenditure</u>		
Investment Management Fees	6,765	7,308
	<u>6,765</u>	<u>7,308</u>
Excess of Income over Expenditure	70,248	103,878
Balance as at 1 January	0	5,095
Transfer to General Fund	(70,248)	(108,973)
Balance as at 31 December	<u>0</u>	<u>0</u>

FOR THE YEAR ENDED 31 DECEMBER 2025

STATEMENT OF FUNDS

Funds	2025	2024
	£	£
General Fund	13,469	12,022
Local Mission Fund	0	0
JL Fund	0	0
	<u>13,469</u>	<u>12,022</u>