

THE CHURCH OF SCOTLAND

KAY PARK PARISH CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNT
YEAR ENDED 31 DECEMBER 2025

Congregation No.110628

Scottish Charity No: SC008154

**Trustees' Annual Report
Year Ended 31 December 2025**

The Trustees present the annual report and accounts for Kilmarnock:
Kay Park Parish Church of Scotland
for the year ended 31 December 2025

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:

Barry, Jess
Biggar, Bobby
Bingham, Roger
Bremner, Iain
Caldwell, William
Caldwell, Olive
Davies, Jeffrey
Deans, Jean
Dempster, Alex
Dyet, John
Graham, Moira
Grant, Janet
Gray, Audrey
Gow, Olive
Herbert, Jean

Hume, Maureen
Johnson, Jane
Lacy Michael
Lindsay, Morag
Maxwell Rev Fiona
Macphee, Aileen
Miller, Maureen
Moore, William
Murray, Angela
Neilson, William
Neilson Tracey
Nisbet, John
Nisbet, Sandra

Sansum, Aileen
Scoular, Paul
Slater, Gordon
Smith, Lyness Croft
Steven, Alex
Steven, Janette
Twomey, Vanessa
Watt, Christine
Wilson, Jim

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 of the Congregation.

Organisation Structure

The Kirk Session is chaired by the Minister, meets at least 8 times in a year and is responsible for the running of the spiritual and temporal affairs of the Congregation. Certain responsibilities are delegated to Property, Safeguarding, Fiscal and Connections 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 and additional services at Easter, including weekly Lent Faith Stories, and at Christmas. We are part of the Fellowship of Kilmarnock Churches with representation on the Committee. Members are offered opportunities for fellowship and service through The Guild, Friendship Club. Walking Groups and Working Groups. We provide a venue for various groups including 17th Ayrshire Brownie Pack, 37th Ayrshire Scout Group, Gamblers Anon., Killie Heartmates, Toddlers Groups, Rock Choir etc. A good relationship formed with local initiative "Take a Bow" has provided opportunity for young person to gain experience in life skills in our weekly café.

Several of our members support other Mission initiatives in Kilmarnock – Eacha,, Trussell Trust and a number carry out voluntary duties regularly at the Tea bar in University Hospital. Crosshouse, Area and District Elders and Pastoral Committee together with the Minister care for the members of the congregation through regular visitation and on-call connection.

The Parish is served by the availability of the Minister to conduct Weddings and Funerals.

We continue our support of Fiona Kendall our Mission Partner currently working in Rome with Mediterranean Hope. We also continue our support of the Salvation Army Foodbank and of the Blythswood Shoe Box Appeal.

Members have undertaken "litter picks" in our parish in conjunction with local councillors and plans are in place for another larger initiative with other local churches and community.

Our Church Magazine is produced quarterly and delivered to all members. This is a vital link to those who are housebound. We are grateful to all the volunteers who contribute to provide so much to the church in terms of Maintenance, Cleaning and Hospitality.

The Young Church continues to thrive, taking an active part in worship under the guidance of their leaders and the supervision of our Minister.

We benefit from support of part-time Church Administrator in different aspects of church life and who is liaison with community groups and hall users.

We also benefit from a vibrant Church Choir.

Financials

This year saw a reduction in our cash due to the original glasswork, during our refurbishment, requiring to be replaced and made safe.

Jane Johnston
Session Clerk

KILMARNOCK: KAY PARK PARISH CHURCH
Balance Sheet as at 31 December 2025

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	<u>Note</u>	<u>2025</u>	<u>2024</u>
<u>Fixed Assets</u>			
Tangible Fixed Assets		£400,000	£400,000
 <u>Current Assets</u>			
Bank and Cash	£78,362	£80,041	
	<u>£78,362</u>	<u>£80,041</u>	
 Net Current Assets		<u>£78,362</u>	<u>£80,041</u>
		<u>£478,362</u>	<u>£480,041</u>
 <u>Unrestricted Funds</u>			
Designated Funds	£55,098	£55,400	
Restricted Funds	£423,264	£424,641	
Endowment Funds	£0	£0	
	<u>£478,362</u>	<u>£480,041</u>	

These Accounts were approved by the Kirk Session on

for and on behalf of the Kirk Session

.....
.....Session Clerk

KILMARNOCK: KAY PARK PARISH CHURCH

7

Statement of Financial Activities

Year ended 31 December 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	<u>Note</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2025</u>	<u>2024</u>
<u>Incoming Resources</u>						
Incoming Resources from generated Funds						
Voluntary Income	1	117,687	5,521		123,208	132,199
Activities for generating Funds	2	33,451	0		33,451	36,303
Investment Income	3	935	0		935	1,112
Income Resources from charitable activities	4	480	0		480	600
Total Incoming Resources		<u>152,553</u>	<u>5,521</u>	<u>0</u>	<u>158,074</u>	<u>170,214</u>
<u>Resources Expended</u>						
Costs of generating Funds		0	0	0	0	0
Charitable activities		153,234	6,520	0	159,754	154,406
Total Resources Expended		<u>153,234</u>	<u>6,520</u>	<u>0</u>	<u>159,754</u>	<u>154,406</u>
Net Incoming/Outgoing resources before transfers		-681	-999		-1,680	15,808
Transfers		379	-379	0	0	0
Total Funds brought forward		<u>55,400</u>	<u>424,641</u>	<u>0</u>	<u>480,041</u>	<u>464,233</u>
		<u>55,098</u>	<u>423,263</u>	<u>0</u>	<u>478,361</u>	<u>480,041</u>

Notes forming part of the financial statements for year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
1 <u>Voluntary Income</u>					
Offerings	86,973			86,973	85,245
Tax recoverable on Gift Aid	20,543			20,543	16,999
Legacies				0	0
Other Income	65			65	170
Donations	6,097			6,097	5,470
Transfer from Church of Scotland	4,009			4,009	0
Organisations' Income		5,521		5,521	24,315
	<u>117,687</u>	<u>5,521</u>		<u>123,208</u>	<u>132,199</u>
2 <u>Activities for generating funds</u>					
Use of premises (Halls)	33,451	0		33,451	36,303
3	<u>33,451</u>	<u>0</u>		<u>33,451</u>	<u>36,303</u>
<u>Investment Income</u>					
Bank and Deposit Interest	935	0		935	1,112
4					
<u>Incoming resources from</u>					
<u>Charitable Activities</u>					
Weddings and Funerals	480			480	600
	<u>480</u>	<u>0</u>		<u>480</u>	<u>600</u>
Total Incoming Resources	<u>152,553</u>	<u>5,521</u>	<u>0</u>	<u>158,074</u>	<u>170,214</u>

KILMARNOCK: KAY PARK PARISH CHURCH
Notes forming part of the Financial Statements
for year ended 31 December 2025

9

	Unrestricted Funds <u>2025</u>	Restricted Funds <u>2025</u>	Endowment Funds <u>2025</u>	Total <u>2025</u>	Total <u>2024</u>
5 Analysis of Resources Expended					
Costs of Generating Funds:					
Offering Envelopes	0			0	0
	<u>0</u>			<u>0</u>	<u>0</u>
Charitable Activities					
Giving to Grow Contribution	63,549	0	0	63,549	61,916
Presbytery Dues	2,125	0	0	2,125	1,447
Minister's Expenses	2,303	0	0	2,303	2,111
Other Salary Costs	23,856	0	0	23,856	21,638
Fabric Repairs and Maintenance	26,740	0	0	26,740	9,725
Council Tax	3,086	0	0	3,086	2,862
Pulpit Supply	1,100	0	0	1,100	700
Heating, Lighting and Cleaning	13,926	0	0	13,926	11,239
Printing and Stationery	2,781	0	0	2,781	3,310
Other Miscellaneous Expenses	5,198	0	0	5,198	6,659
Insurance	7,970	0	0	7,970	7,543
Organ and Music	0	0	0	0	210
Youth Project	600	0	0	600	697
Organisations' Expenses	0	6,520	0	6,520	24,349
	<u>153,234</u>	<u>6,520</u>		<u>159,754</u>	<u>154,406</u>
 Total Resources Expended	 <u>153,234</u>	 <u>6,520</u>	 <u>0</u>	 <u>159,754</u>	 <u>154,406</u>

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>2025</u>	<u>2024</u>
Salaries and Wages	23,856	21,638
	<u>23,856</u>	<u>21,638</u>

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

	<u>2025</u>	<u>2024</u>
Hall Lets Administration	2	2
Administration	1	1
	<u>2</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 £32433 and the maximum stipend (in the fifth and subsequent years) was £39856.

KILMARNOCK: KAY PARK PARISH CHURCH
Notes forming part of the Financial Statements
for the year ended 31 December 2025

10

7 Trustee Remuneration and Related Party Transactions

During the year one trustee received expenses totalling
 Council Tax £3,086

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 01/01/2025	Receipts	Payments	Transfers	Revaluation	At 31/12/2025
<u>Unrestricted Funds</u>						
General Fund	99,875	152,553	153,234	-44,096		55,098
Fabric fund	-44,475	0	0	44,475		0
	<u>£55,400</u>	<u>£152,553</u>	<u>£153,234</u>	<u>£379</u>		<u>£55,098</u>
<u>Restricted Funds</u>						
Church and Halls - Kay Park	160,000					160,000
Manse - Kay Park	240,000					240,000
Legacy Dr Orcharton	20,000	0	0	0		20,000
Coffee Fund	637	5	359	0		283
Flower Fund	1,154	1,089	1,087	0		1,156
Guild	816	2,784	2,951	0		649
Friendship Club	1,655	1,644	2,123	0		1,176
Members Accounts	379	0	0	-379		0
	<u>£424,641</u>	<u>£5,522</u>	<u>£6,520</u>	<u>-£379</u>	<u>£0</u>	<u>£423,264</u>
 Total Funds	 <u>£480,041</u>	 <u>£158,075</u>	 <u>£159,754</u>	 <u>£0</u>	 <u>£0</u>	 <u>£478,362</u>

KILMARNOCK:KAY PARK PARISH CHURCH
Notes forming part of the Financial Statements
for the year ended 31 December 2025

11 Funds held by General Trustees

Church and Halls

Balance as at 31-12-2025

38

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KILMARNOCK KAY PARK PARISH CHURCH

Purpose of Restricted Funds

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.