

Kippen and Norrieston Church of Scotland
Receipts and Payments Accounts
Year Ended 31 December 2025

Reference and Administrative Information

Charity Name Kippen and Norrieston Church of Scotland

Charity Registration No SC004286

Congregation Reference No 281724

Contact Address Kippen and Norrieston Church of Scotland
2 Denovan Crescent
Kippen
Stirling FK8 3HJ

Trustees	J Anderson	J McPhail
	T Begg (Retired 4 Nov 24)	H Millar
	J A Beaton (Retired 1 July 25)	K Morrin
	M Black	A Paterson (Session Clerk)
	Elspeth Burnett	J Struthers (Retired 4 Nov 24)
	Gavin Burnett (Retired 25 Nov 24)	M Stirling
	Rev I Goring (from July 25)	M Taylor
	M Hirst	E Thake (Retired 26 Aug 24)
	M Lawson	J Woodley (Retired 1 July 25)
	Rev E Larson Davidson	A Denholm
	D McEwen	

Office Bearers

Minister: Rev E Larson Davidson on compassionate leave from July 25

Session Clerk: A Paterson

Interim Moderator Rev I Goring from July 25

Church Treasurer: M Stirling

Independent Examiner Isla Price BA
Cauldhame, Fintry Road, Kippen

Bankers Bank of Scotland
Stirling

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Trustees Annual Report

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of 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 which usually meets at least four times a year is responsible for spiritual affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

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Trustees Annual Report (cont)

Achievements and Performance

Kippen and Norrieston churches were united on 4 May 2024 and the congregation is now known as "Kippen and Norrieston Church of Scotland". Both church buildings are still in use along with Norrieston Church Hall. Kippen and Norrieston are also now linked with two other churches, Gargunnock and Port of Menteith churches. During winter months Sunday morning worship takes place in both church buildings, Norrieston and Kippen, apart from the last Sunday of each month when one service is held in Kippen, then in second month Norrieston and then in third month in Gargunnock. Port of Menteith hold a service in their church every Sunday. During the summer only one service is held each Sunday, for 3 Sundays in Kippen, then 3 Sundays in Norrieston and 3 Sundays in Gargunnock. Activities in Kippen and Norrieston include provision of spiritual education for children during services and a monthly Guild meeting held in alternate churches. There is a Choir, Read in Peace group and Bible Study group held in Kippen regularly. Our minister has been on compassionate leave since July 2025 and during that time we have had an Interim Moderator and our regular OLM to oversee all activities in all our congregations.

Financial Review

The accounts of both churches merged on 4 May 2024. Norrieston closed their bank account and transferred the balance to the bank account now referred to as Kippen and Norrieston Church of Scotland account. The investments held by both churches are now listed with Church of Scotland Investors Trust under the new name - Kippen and Norrieston Church of Scotland. During 2025 a total of £80973 was withdrawn from Investments to pay for repairs at both churches including a repair of Norrieston church steeple costing £51510. This leaves £343,000 in investments. It is noted that we need to limit expenditure in the coming years and try to increase income.

Reserves Policy

It is the Trustees policy to hold reserves in order that repairs required to buildings and fabric are covered. With current investments amounting to £343,000 it is predicted that we will be able to meet repair costs required and aim to keep a minimum of £200,000 in investments as a reserve for future years.

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,

A Paterson

Session Clerk

Date: 17-Feb-26

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

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 9

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

Basis of independent examiner's statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulation 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of accounts for the year ended 31 December 2025, no matter has come to my attention

- 1 which gives me reasonable cause to believe that any material respect:
 - accounting records have not been kept 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
 - the accounts do not accord with those records
 - the statement of accounts do not comply with any of the requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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Isla Price BA
Cauldhame, Fintry Road, Kippen

Date: **25 February**2026