

CHARITY REGISTRATION NUMBER: SC026539
CONGREGATION NUMBER: 130696

**Kirkton Parish Church
(Church of Scotland)**

**Annual Report and
Receipts and Payments Accounts**

**For the year ended
31 December 2024**

Kirkton Parish Church

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Year ended 31 December 2024

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Kirkton Parish Church

Trustees' Annual Report

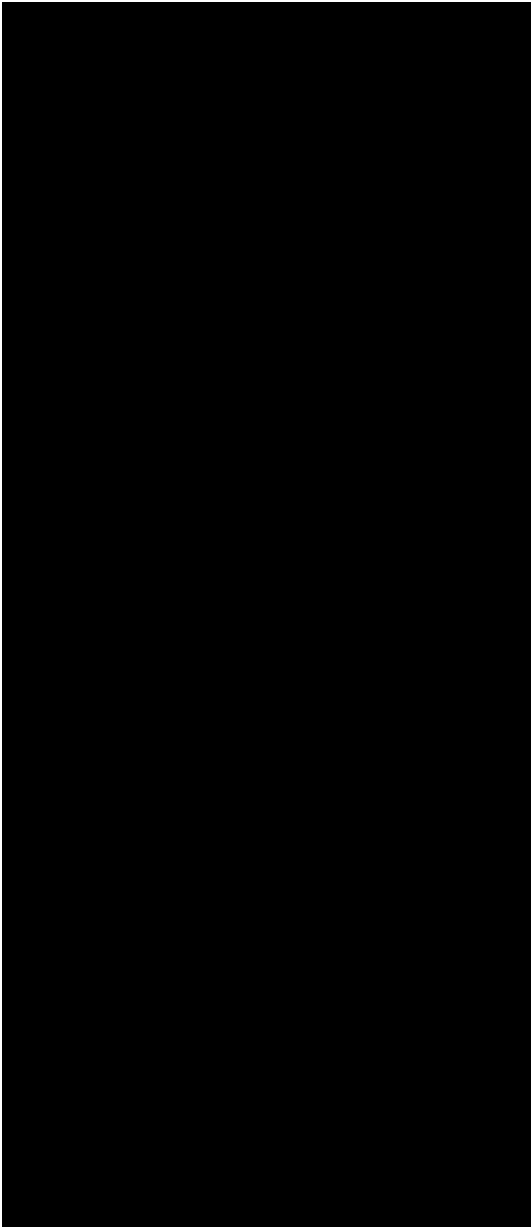
Year ended 31 December 2024

The trustees present their report and the unaudited accounts of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name	Kirkton Parish Church
Charity registration number	SC026539
Congregation number	130696
Principal office	The Church Office Kirkton Church Station Road Carluke ML8 5AA

The trustees



Kirkton Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Principal office bearers

<i>Minister</i>	Vacant
<i>Probationer Minister</i>	[REDACTED] who was in post and resident in The Manse from 1 August 2023 to 24 March 2025.
<i>Interim Moderator</i>	[REDACTED] to 30 September 2024
<i>Interim Moderator</i>	[REDACTED] from 1 October 2024
<i>Session Clerk</i>	[REDACTED]
<i>Depute Clerk</i>	[REDACTED]
<i>Treasurer</i>	[REDACTED] to 31 March 2025
<i>Treasurer</i>	[REDACTED] from 1 April 2025

Bankers

Royal Bank of Scotland
98 Main Street,
Wishaw
ML2 7LU

Independent examiner

[REDACTED]
Member of the Institute of Chartered Accountants of Scotland
I A Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

Structure, governance and management

Governing Document

The charity is governed in accordance with the terms of the Deed of Constitution (Unitary Form) as approved by the General Assembly of The Church of Scotland.

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 meets 10 times a year; these meetings alternate between business meetings and working group meetings on a similar basis to Presbytery meetings. The Kirk Session also meets prior to the morning service on the four Sundays throughout the year when the Sacrament of Holy Communion is celebrated. The Kirk Session also meets briefly before services to induct new elders. The Kirk session is responsible for spiritual affairs within the church and now through the various working groups is responsible for the day-to-day administration of all aspects of church life.

Kirkton Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

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.

Kirkton Church is one of three Church of Scotland parish churches in Carluke, South Lanarkshire. It seeks to bring the Word and Witness of Christ's Kingdom not only to the local community but also to other National and International people and groups. It has links and good working relationships with the churches in the town.

We have regular Services of Worship, youth organisations and Sunday children's ministry catering for young people from months old to 18 years. We also have a Guild, regular study groups, prayer ministry and pastoral care network dealing with bereavement, visiting, transport, flowers and a Christian Listening Ministry. We run a parent and toddler group 2 mornings a week. There are regular social events and the premises are well used by local community groups.

Achievements and performance

The various workgroups have responsibility for Data Protection, Safeguarding, Human Resources, ensuring the church office runs efficiently and effectively, communication with members, organisations, and the public. We continue to email over 400 members on a regular basis with newsletters, updates, and much needed information. Those members without email have hard copies delivered through their doors. [REDACTED] our Youth and Families worker continues to have the responsibility of overseeing our social media presence, we have a Facebook page, Twitter and Instagram accounts which are updated daily as well as our website. Our weekly service intimations are also emailed out.

The Session agreed to the provision of a Care Fund which allocates monies to those in need in our community. We are currently updating our Policy and Procedure documentation. As the manse is currently occupied by [REDACTED] and her family under the caretaker agreement, this helps to identify any safety and maintenance issues within the Manse. Any issues continue to be addressed by the Finance and Property coordinators.

Pastoral Care

This is carried out in conjunction with our probationer minister, youth and family worker and the pastoral care group. This has made Pastoral visits possible and is especially valuable in Bereavement care. Delivery of flowers continue as do regular visits to members also carried out by Elders within their districts.

Youth Church and Discipleship

[REDACTED] our Youth & Families Worker continues to work both effectively and enthusiastically in the church and the community, having a large presence within the local schools and building relationships with the young people and staff. [REDACTED] also works to encourage intergenerational events and demonstrates involvement with all the children and youth activities within Kirkton Church, including our Uniformed Organisations. The Sunday evening meeting for young people aged S1- S6 continues. This has an average attendance of 20-25 young people from around Carluke and explores life and faith together.

We also encourage the involvement of the whole church in the spiritual and prayer life of Kirkton by recognising and encouraging the sharing of gifts, skills, and talents of all ages. This is also done through bible studies, which have been working in conjunction with the other churches within Carluke, identifying retreats and opportunities for spiritual growth, provide and informing the Kirk Session and congregation regarding training opportunities and encourage the uptake of the same.

Kirkton Parish Church

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Achievements and performance *(continued)*

Worship and Prayer

The workgroup is responsible for decorating the Sanctuary for festival services and seeks out new and innovative ways to do this.

The workgroup supplies the prayers for the quarterly Prayer Diary and continues to lead worship three times per year at our neighbouring sheltered housing complex.

The workgroup receives materials for the World Day of Prayer and liaises with the host church giving them guidance and, where necessary, support.

Property

Expenditure on property continued to focus on undertaking essential maintenance and safety related work on the church buildings. Safety work on the vestibule stairs and balcony area was finished to counteract intermittent condensation. This included extra heating and floor coverings; new windows have been approved and procured and will be fitted in 2025.

Finance

The church is well funded. The Finance Group aim to ensure that any spend is: consistent with the objectives given above; in accordance with any requirements of charity law, the General Trustees, our Presbytery and our church Trustees; best value for money. We have significant funds invested, and these and the income from them are used for congregational purposes such as: funding our Youth and Children's Worker; allowing us to continue to keep the buildings in good condition; supporting the objectives of the church.

Financial review

The attached accounts detail the Receipts and Payments of all the major groups within the Church, except uniformed organisations, which are governed by separate charity numbers.

For 2024, General Fund Receipts amount to £176,510 and General Fund Payments total £177,931 which results in a net deficit in funds for the year of £1,421, although only because investments were sold during the year. We are in the very fortunate position to be well funded, continuing to benefit from the legacy of 2012, and the decision was made to sell shares and release funds to the value of £60,004.

The Market Value of the Income Fund at the end of 2024, sits at £137,155 and the Market Value of the Growth Fund sits at £862,321 after the sale of units during the year - these figures represent an overall increase in the value of the units.

Our Giving to Grow allocation of £56,294 for 2023 decreased to £49,139 for 2024 because we had no minister in post. There was no adjustment resulting from the in-service appointment of the Probationer Minister.

Reserves Policy

The Reserves Policy remains under review as a result of the overall review of all Church of Scotland parishes and the proposed union of the churches in Carlisle and Law. We have adequate working capital and it may be possible to reduce this, but not until: possible improvements to our facilities are decided upon; any possible changes to the funding of our Youth and Children's Worker are known. At the year end we had £999,476 invested in Church of Scotland administered funds and a further £4,565 held by the General Trustees on behalf of the congregation, both figures represent market values at year end 2024.

Kirkton Parish Church

Trustees' Annual Report *(continued)*

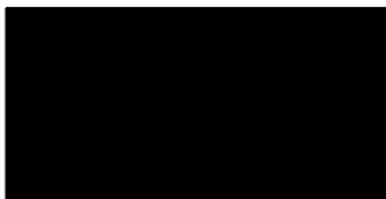
Year ended 31 December 2024

Trustees' responsibilities statement

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.

The trustees' annual report was approved on 6 May 2025 and signed on behalf of the board of trustees by:



Kirkton Parish Church

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

Year ended 31 December 2024

I report on the accounts for the year ended 31 December 2024, which comprise the receipts and payments account, statement of balances and the related notes.

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 (the 2005 Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Accounts Regulations). The charity's trustees consider that the audit requirements of Regulation 10(1)(d) of the 2006 Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.

Basis of independent examiner's report

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.

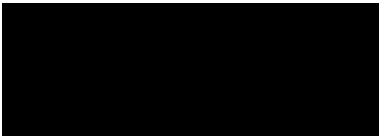
Independent examiner's statement

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 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of 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.



Member of the Institute of Chartered Accountants of Scotland
Independent Examiner

I A Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

Date *8 May 2025*

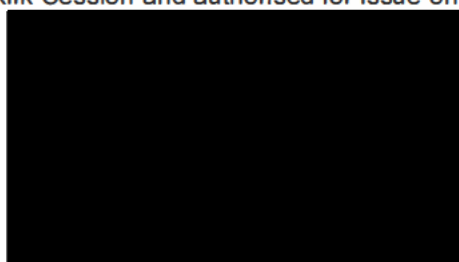
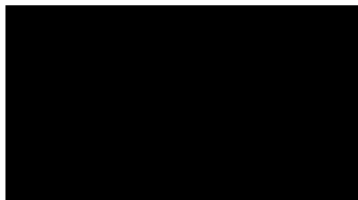
Kirkton Parish Church

Statement of Balances

31 December 2024

	Unrestricted funds £	Restricted funds £	Total funds £ 2024	Total funds £ 2023
Bank & Deposit Balances				
Bank and deposit balances brought forward	35,415	3,638	39,053	27,752
Excess of receipts over payments for the year	(1,425)	4	(1,421)	11,301
Bank and deposit balances carried forward	<u>33,990</u>	<u>3,642</u>	<u>37,632</u>	<u>39,053</u>
 Investments at Market Value				
Income Fund (Cost £140,751)	137,155	-	137,155	135,915
Growth Fund (Cost £570,820)	862,321	-	862,321	844,545
	<u>999,476</u>	<u>-</u>	<u>999,476</u>	<u>980,460</u>
 Assets				
Gift aid receivable	25,000	-	25,000	9,000
Fixed assets	5,400	-	5,400	7,200
	<u>30,400</u>	<u>-</u>	<u>30,400</u>	<u>16,200</u>

These accounts were approved by the Kirk Session and authorised for issue on 6 May 2025, and are signed on behalf of the Kirk Session by:



The notes on pages 9 to 14 form part of these accounts.

Kirkton Parish Church

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Receipts					
Donations and legacies	2	68,238	—	68,238	85,438
Weddings and funerals		100	—	100	417
Use of premises - hall hire		6,218	—	6,218	4,541
Investment income		26,556	4	26,560	25,176
Other income	2	75,394	—	75,394	100,859
Total Receipts		<u>176,506</u>	<u>4</u>	<u>176,510</u>	<u>216,431</u>
Payments					
Charitable activities	3	177,931	—	177,931	205,130
Total Payments		<u>177,931</u>	<u>—</u>	<u>177,931</u>	<u>205,130</u>
Excess of receipts over payments		<u>(1,425)</u>	<u>4</u>	<u>(1,421)</u>	<u>11,301</u>

The notes on pages 9 to 14 form part of these accounts.

Kirkton Parish Church

Notes to the Accounts

Year ended 31 December 2024

1. Basis of preparation

The accounts have been prepared on a receipts and payments basis. No adjustments have been made for any income due but not received, nor for any expenses incurred but not yet paid at the year end.

2. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations			
WFO Scheme	2,265	2,265	2,525
Gift Aid donations	12,620	12,620	13,916
Bankers orders	51,374	51,374	53,501
Tax recovered on Gift Aid donations	—	—	13,821
Ordinary offerings (open plate)	743	743	462
Other offerings and donations	736	736	213
Legacies			
Legacies	500	500	1,000
	<u>68,238</u>	<u>68,238</u>	<u>85,438</u>

Other income

	Unrestricted funds £	Total funds 2024 £	Total funds 2023 £
Sale of investments	60,004	60,004	70,005
Income generated by organisations	15,215	15,215	6,874
Donations to Care Fund	175	175	1,486
Other income	—	—	22,494
	<u>75,394</u>	<u>75,394</u>	<u>100,859</u>

Kirkton Parish Church

Notes to the Accounts *(continued)*

Year ended 31 December 2024

3. Analysis of payments

	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities			
Giving to Grow	49,139	49,139	56,294
Presbytery dues	1,969	1,969	1,877
Pulpit supply	—	—	1,024
Other salaries and costs	60,656	60,656	54,335
Fabric, maintenance, grounds	18,023	18,023	44,132
Heating and lighting	10,467	10,467	7,742
Water and insurance	4,597	4,597	4,442
Cleaning materials	2,202	2,202	3,258
Council Tax	2,896	2,896	1,453
Church office expenses	4,228	4,228	4,063
Organ, music, and licences	2,695	2,695	2,672
Donations	880	880	9,103
Sundry expenses	4,204	4,204	6,052
Care fund	525	525	2,817
Coffee club	1,917	1,917	1,271
Crossroads Cafe	7,221	7,221	1,751
Guild	3,259	3,259	1,433
Choir	—	—	65
Kirkton players	669	669	242
Youth church	1,047	1,047	—
Holiday club	137	137	—
	<u>176,731</u>	<u>176,731</u>	<u>204,026</u>
Governance Costs			
Independent examiner's fee	1,200	1,200	1,104
	<u>177,931</u>	<u>177,931</u>	<u>205,130</u>

4. Trustee remuneration and expenses

██████████ trustee, received a salary of £31,765 (2023: £28,378) for her services as a youth worker. One trustee was paid expenses totalling £425 (2023: £448) for travel and telephone costs. Council tax of £2,896 (2023: £1,453) was paid for the manse.

No trustee nor person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

Kirkton Parish Church

Notes to the Accounts *(continued)*

Year ended 31 December 2024

5. Minister's 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 house 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 £31,642 and the maximum stipend (in the fifth and subsequent years of service) £38,884.

6. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
General funds	19,225	160,163	(163,840)	622	16,170
Choir fund	22	—	—	(22)	—
Crossroads Cafe fund	5,455	9,343	(7,221)	—	7,577
Guild fund	1,280	3,265	(3,259)	(200)	1,086
Lighthouse / Noah's Ark	2,055	—	—	—	2,055
Coffee Club	965	2,608	(1,917)	(400)	1,256
Kirkton Players	2,247	—	(669)	—	1,578
Care fund	4,164	627	(525)	—	4,266
Worship fund	2	—	—	—	2
Organ fund	—	500	(500)	—	—
	<u>35,415</u>	<u>176,506</u>	<u>(177,931)</u>	<u>—</u>	<u>33,990</u>

GENERAL FUND This fund is used to pay for the day-to-day running costs of the Church

CHOIR FUND This fund is used to purchase music and cover social costs

CROSSROADS CAFE FUND This fund makes donations to local charities and the Church

GUILD FUND This fund is used to support the work of the Guild and the wider work of the Church

LIGHTHOUSE CLUB FUND This fund is used to support the work with the children of the Sunday School

COFFEE CLUB FUND This fund is used to raise funds for charities and to assist the Church

KIRKTON PLAYERS (formerly Drama Club) FUND This fund is to finance plays put on for the community

CARE FUND This fund is operated by the Session Clerk and the Minister, or probationary Minister and the Interim Moderator, with oversight by the Trustees, for the alleviation of hardship in the community.

WORSHIP FUND This fund is used to enhance and extend the worship experience Transfers represent donations from the church organisations to the church.

ORGAN FUND: This fund was established from a legacy during the year and is to be used to benefit the organ.

Kirkton Parish Church

Notes to the Accounts *(continued)*

Year ended 31 December 2024

6. Analysis of charitable funds *(continued)*

Restricted funds	At 1 Jan 2024	Income	Expenditure	Transfers	At 31 Dec 2024
	£	£	£	£	£
Education fund	2,258	—	—	—	2,258
Pastoral Care fund	1,160	—	—	—	1,160
Renewal fund	220	4	—	—	224
	<u>3,638</u>	<u>4</u>	<u>—</u>	<u>—</u>	<u>3,642</u>

EDUCATION FUND This fund is to provide, in full or in part, costs of training or equipment associated with Christian education

RENEWAL FUND This fund is to provide, in full or in part, improvements to, maintenance of, or renewal within Kirkton Church, it also houses the Messy Vintage initiative, with older members in mind

PASTORAL CARE FUND This fund is available to the Pastoral Care Committee, with oversight by the Trustees

7. Donations and collections

Charitable donations from the church and its organisations:	2024 £	2023 £
DEC Earthquake appeal	—	2,700
3rd Scouts Carluke	—	5,000
Carluke High School	—	150
Blythwood Shoebox Appeal	—	765
CoS Guild projects	700	2,000
Christian Aid	200	488
Care Fund donations to individuals	369	2,817
CoS Housing Mission	600	—
Clydesdale Food Bank	2,580	—
St Andrew's Hospice	1,300	—
CHAS	830	—
Salvation Army	2,317	—
Lanarkshire Cancer Care	300	—
Lanarkshire Association for Mental Health	200	—
Dementia Hub	300	—
Divine Healing Fellowship (Braehead House)	500	—
Town defibrillator	162	—
	<u>10,358</u>	<u>13,920</u>

Kirkton Parish Church

Notes to the Accounts *(continued)*

Year ended 31 December 2024

7. Donations and collections *(continued)*

Collections for Third Parties	2024 £	2023 £
Beatson	—	485
Christian Aid	—	305
Combat Stress	—	397
Lupus	—	153
Housing Mission	—	615
St Andrew's Hospice	582	678
Salvation Army	601	—
Chas	300	—
Chest Heart & Stroke	1,914	—
Milton Grange Care Home	263	—
Dementia Hub	287	—
Braehead House Care Home	452	—
Esteem Clydesdale	240	—
Clydesdale Food Bank	442	—
	<u>5,081</u>	<u>2,633</u>

Kirkton Parish Church

Notes to the Accounts *(continued)*

Year ended 31 December 2024

Appendix 1

Funds held on behalf of the congregation by the Church of Scotland General Trustees

	2024 £	2023 £
Individual fund - Expendable		
Credit balances held at 31 December at cost	4,406	4,406
Market Value of Balances at 31 December	4,565	4,524