

9/3/25

**`The Church of Scotland
Mauchline Parish Church**

**Receipts and Payments accounts
For the year ended 31st December 2024**

Congregation No : 100573

Charity Number : SC007714

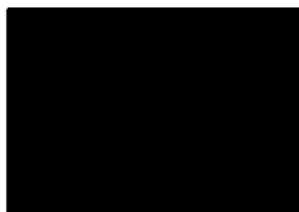
Reference and Administrative Information

Charity Name : Mauchline Parish Church

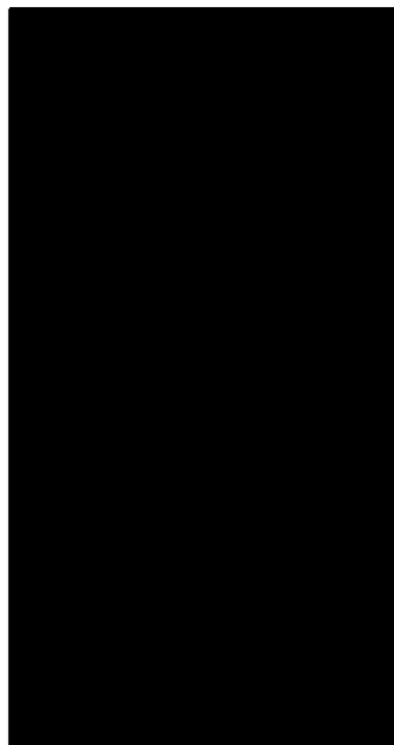
Charity Registration Number : SC007714

Congregation Reference Number : 100573

Contact Address :



Trustees (Kirk Session)



Principal Office Bearers

Minister :



Session Clerk Vacant

Church Treasurer



Independent Examiner :



Bankers

Royal Bank of Scotland
Kilmarnock

Trustees' Annual Report Year Ended 31st December 2024 Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland 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 meets regularly during the year and is chaired/moderated by the minister. Under the new constitution the Kirk Session have arranged four sub committees namely, Fabric, Finance, Pastoral and Mission who meet between Kirk Session meetings to discuss and bring to the Kirk Session matters requiring trustee approval. The sub committees can co-opt members of the church and the community with the required skills and experience to advice and help with their work.

Objective 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 territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Mauchline Parish Church has a service of worship every Sunday at 11.15am and at certain significant times of the year it holds additional services on appropriate days. It also holds occasional additional services within its parish. Services in church building are being 'livestreamed' for the benefit of those unable to be physically present with us and for interested friends of the congregation at a distance.

Achievements and Performance

Total number of communicants: 264 (at 2023 return: 282);
Admitted during 2024: By profession of faith – nil; by certificate – 1; by resolution of the Kirk Session - 1
Removed during 2024: By death – 15; By certificate – nil; Other – 5
Office bearers: 20 (Male: 9; Female: 11); Baptisms: 1 ; Weddings: 1 ; Funerals: 17

We offer a variety of midweek organisations that cater to different preferences and objectives. These include formal and informal groups such as the Guild, Men's Fellowship,

Tuesday Bible Study, Girlguiding units, and a toddler group, all of which make regular use of our hall facilities.

Once a month, we host a community lunch that is open to everyone. The proceeds from these lunches support various outreach and development initiatives. Additionally, the halls are available for use by other community groups, organisations, and local events for a small fee.

Our congregation continues to embrace a vision for future revitalisation. A notable example is our Messy Church events, where parents and children engage in craft-based church activities. We also hosted Christianity Explored sessions and Discipleship Explored meetings, providing opportunities for those interested in exploring and deepening their faith.

In 2024, we were privileged to benefit from the contributions of two students in training. [REDACTED] served with us as part of his Ordained Local Ministry training, and in October, [REDACTED] joined us for a 25-week placement in preparation for full-time ministry of Word and Sacrament.

Together, our dedicated elders, hardworking congregation, and minister are laying the groundwork for a positive and vibrant future for our church community.

Financial Review

Principal Sources of Funding

Our principal source of income is the direct giving of our members through weekly offerings at worship and offerings paid directly to the bank. Currently 6 members/ households contribute through the weekly free will offering envelopes, of which all are Gift Aided; 60 members/ households give by Bank Standing Order, of which 51 are Gift Aided; and 21 contribute by annual cheques, of which 11 contribute through the Gift Aid scheme.

The other significant sources of income are from congregational organisations, from hall lets and from the Gift Day

Reserves Policy

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves equivalent to 50% of annual expenditure. It is felt this is necessary to enable the ongoing work of the Church, to allow scope for development and to ensure there are sufficient funds to undertake any repairs, maintenance and deal with unforeseen expenditure. At the end of the year the Church held unrestricted reserves of £46,704 (2023 £48,787)

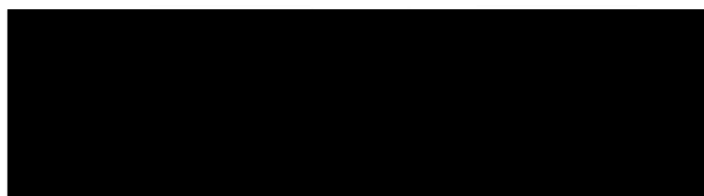
The church also held £39,783 (2023 £26,165) of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont.)
Year Ended 31st December 2024

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,



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

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 6 -12.

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

An 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) (c) 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, or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mauchline Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£	£
<u>Receipts</u>	3					
Donations		67,780	3,617		71,397	72,190
Legacies			5,000		5,000	10,000
Activities for Generating Funds						
Charitable Activities		3,551			3,551	2,852
Bank & Deposit interest		109			109	67
Investment income		554			554	373
		<u>71,994</u>	<u>8,617</u>		<u>80,611</u>	<u>85,482</u>
Rental of premises		2,941			2,941	3,018
Other Receipts		100			100	
Organisations receipts			3,438		3,438	5,407
<u>Total Receipts</u>		<u>75,035</u>	<u>12,055</u>		<u>87,090</u>	<u>93,907</u>
<u>Payments</u>	4					
National Ministry & Mission		38,542			38,542	38,139
Local Staffing costs		5,426			5,426	6,736
Building costs		18,048			18,048	19,792
Other local costs		6,819	420		7,239	6,646
Restoration Fund costs			2,556		2,556	—
Governance costs		—				—
Organisation costs			3,744		3,744	4,577
<u>Total Payments</u>		<u>68,835</u>	<u>6,720</u>		<u>75,555</u>	<u>75,890</u>
Excess of Receipts over Payments for the year before transfers		6,200	5,335		11,535	18,017
Transfers (Messy Church)			0		0	
Transfer (Special Project Fund)		-8,283	8,283		0	
Excess of Receipts over Payments for the year		<u>-2,083</u>	<u>13,618</u>		<u>11,535</u>	<u>18,017</u>

Mauchline Parish Church
Statement of Balances
At 31 December 2024

Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	48,787	26,165	--	74,952	56,935
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-2,083	13,618		11,535	18,017
Bank & deposit balances carried forward	<u>46,704</u>	<u>39,783</u>		<u>86,487</u>	<u>74,952</u>
<u>Investments at market value</u>	<u>46,704</u>	<u>39,783</u>		<u>86,487</u>	<u>74,952</u>
					0

Assets

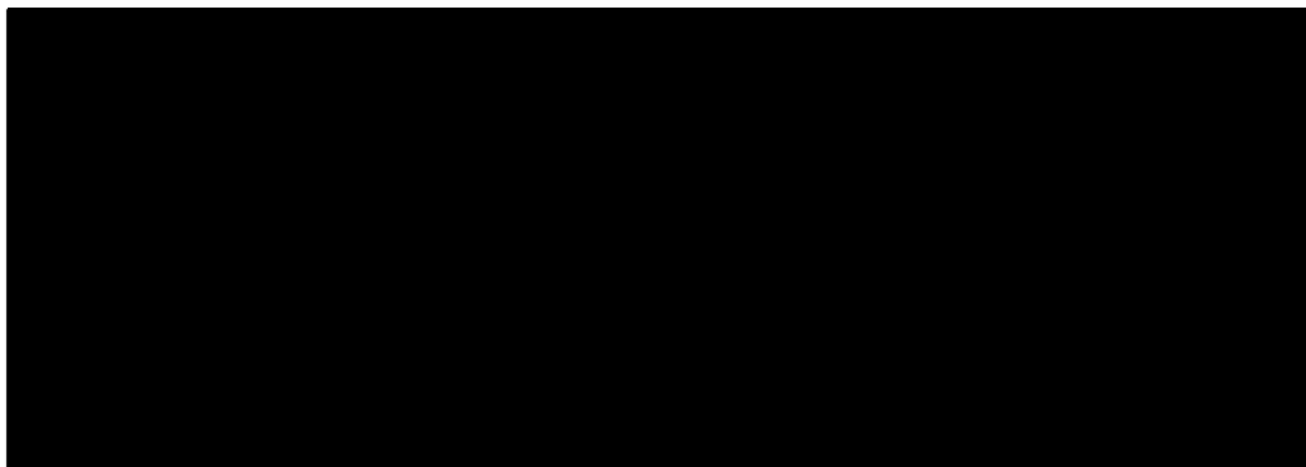
None

Liabilities

None

The accounts were approved by the Kirk Session.

Date approved : 27 MARCH 2025



Notes to the Accounts

Trustee Remuneration and Related Party Transactions

During the year [REDACTED] received reimbursement of expenses incurred totalling £534 for manse telephone and broadband, £3199 for Council tax and £60 for garden waste permit. He also received £960 in respect of travelling expenses.

In addition 2 members of the Kirk Session received remuneration as follows :

[REDACTED] received £460 for providing her services as organist.

[REDACTED] received £88 for work at the Manse fence and £1320 for work to seal church hall floor

Movements in Funds

	At 1 January 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	11,400	71,887	63,764	[-10,000 +1,717]	11,240
Fabric Fund	2,907	23	2,815		115
Legacy Fund	20,042		1,800		18,242
Benevolent Fund	2,059				2,059
Organ Fund	5,851		334		5,517
Youth Fund	461				461
Pastoral Outreach	6,067	3,125	122		9,070
	48,787	75,035	68,835	-8,283	46,704
Restricted funds					
McArvail Trust	7,954			-1,000	6,954
Gibson Trust	1,917		420		1,497
Minister's Literature Fund	200				200
Flower Fund	1,017				1,017
Restoration Fund	10,235	25	2,556		7,704
Special Project Fund		8,592		[+10,000 - 1,717]	16,875
Organ Fund	1,501				1,501
	22,824	8,617	2,976	7,283	35,748
Organisations					
The Guild	1,666	1,805	1,842		1,629
Men's Club	91	614	460		245
Holiday Club/ Messy Church	1,298	80	564	+1,000	1,814
Flower Fund	286	939	878		347
	3,341	3,438	3,744	1,000	4,035
	26,165	12,055	6,720	8,283	39,783
Endowment funds					
None					
Total funds	74,952	87,090	75,555	0	86,487

Purposes of Unrestricted Funds

Pastoral Outreach Fund : This fund is available for outreach and mission work and to provide support to those no longer able to attend services.

Fabric Fund : This fund is available for the routine and extraordinary repair and maintenance of the buildings used by the church.

Legacy Fund : This fund is available for special projects the trustees decide to undertake.

Benevolent Fund : This fund is used for the flower distributions to bereaved families.

Youth Fund : This fund is available to support congregational youth activities.

Purposes of Restricted Funds

McArvail Trust fund: This fund is available to make grants to support congregational youth activities.

Gibson Trust fund: This fund provides for maintenance of a headstone in the Kirkyard.

Minister's Literature fund: This fund provides modest finance for the purchase of books.

Flower Fund : This fund is available to purchase flowers, oasis etc. for the church services flower display

Restoration fund: This fund is available for expenses in relation to the church, to keep it wind and watertight and for the ongoing maintenance work to the exterior.

Special Project fund: This fund is for large projects – currently this is installing an accessible toilet in the church

Organ Fund : This fund provides for the future extraordinary maintenance of the church organ.

The funds reflected for The Guild, Men's Club and Messy Church reflect the figures for those congregational organisations.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Receipts					
Analysis of Donations					
WFO Scheme (non Gift Aid)	2,242			2,242	4,146
Gift Aid Donations	35,895			35,895	40,836
Tax Recovered on Gift Aid Donations	12,603			12,603	11,749
Ordinary Offerings (Open Plate)	9,966			9,966	5,109
Other Offerings, Donations etc	5,404			5,404	3,135
Gift Day Donations		3,292		3,292	1,850
Fabric Fund Donations	23			23	1,191
Restoration Fund Donations		25		25	160
Special Project donations		300		300	2,285
Holy Fair Teas	1,647			1,647	1,729
Sub total	67,780	3,617		71,397	72,190
Analysis of Charitable Activities					
Fellowship ½ hour	535			535	598
Shoppers' lunch	3,016			3,016	2,254
Sub total	3,551			3,551	2,852
Organisation membership, collections and Offerings					
The Guild		1,805		1,805	2,409
Men's Club		614		614	434
Flower Fund		939		939	1,185
Holiday Club/ Messy Church		80		80	1,379
		3,438		3,438	5,407

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
4. Analysis of Payments					
<i>Local Staffing Costs</i>					
Minister's travelling costs	720			720	480
Locum costs					
Pulpit supply	638			638	648
Organist	600			600	1,460
Minister's telephone/broadband	438			438	398
Other staffing costs (Cleaner, honorarium)	3,030			3,030	3,750
Sub Total	5,426			5,426	6,736
<i>Building Costs</i>					
Fabric repairs & maintenance	2,815			2,815	6,241
Manse – Council Tax , repairs etc.	3,120			3,120	3,743
Heat and light	5,508			5,508	4,098
Church Broadband	590			590	516
Insurance	5,437			5,437	5,194
Other	578			578	
Sub Total	18,048			18,048	19,792
<i>Other Local Costs</i>					
Organ maintenance	334			334	--
Subscriptions & Licences	698			698	606
Presbytery of the South West	980			980	980
Printing, stationery and postage					206
Other expenses	2,885	420		3,305	347
Special Purchases and projects	1,800			1,800	4,002
Restoration Fund costs		2,556		2,556	--
Outreach	122			122	505
Sub Total	6,819	2,976		9,795	6,646
<i>Governance costs</i>					
Accountant and Independent examiner's fees	--				--
<i>Organisation's costs</i>					
The Guild		1,842		1,842	2,304
Men's Club		460		460	526
Flower Fund		878		878	1,034
Holiday Club/ Messy Church		564		564	699
Mama Baba Group					14
		3,744		3,744	4,577

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 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 £ 31,642 and the maximum stipend (in the tenth and subsequent years) £ 38,884

	2024	2023
	£	£
6. Collections for Third Parties		
Christian Aid	550	548
Life & Work Magazine	378	378
Poppy Scotland	50	14
Echo donations		57
Help Our Ava		1,082
Messy Church		300
Mauchline Church Guild	376	292
Red Cross	107	
Epilepsy Scotland	107	
Dunaskin Doon Band	220	
Songs For All Choir	220	
TOTAL	2,008	2,671

APPENDIX

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

	2024 £	2023 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>11,143</u>	<u>10,590</u>
Market Value of Balances at 31 December	<u>11,143</u>	<u>10,590</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u> </u>	<u> </u>
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	<u> </u>	<u> </u>