

The Church of Scotland
Old Kilpatrick Bowling Parish Church

Trustees' Report and Financial Statements

Year ended 31 December 2024

Congregation No: 181212
Scottish Charity No: SC011630

**Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Year Ended 31 December 2024**

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Old Kilpatrick Bowling Parish Church Trustees' Report and Financial Statements Year Ended 31 December 2024

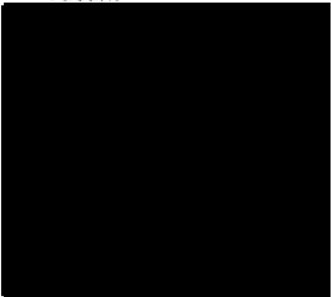
The Trustees present the annual report and accounts for Old Kilpatrick Bowling Parish Church for the year ended 31 December 2024.

Reference and Administrative Information

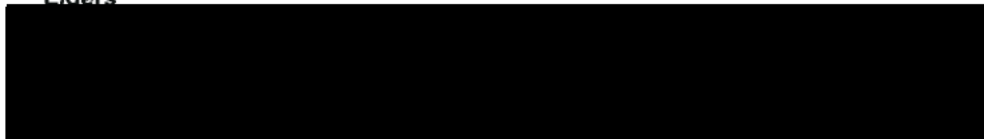
Charity Name:	Old Kilpatrick Bowling Parish Church of Scotland
Charity Registration Number:	SC011630
Congregation Reference Number:	181212
Contact Address	Old Kilpatrick Bowling Parish Church of Scotland 175 Dumbarton Road Old Kilpatrick Glasgow G60 5JQ

Trustees

Principal Office-bearers

Minister	Vacant
Session Clerk	
Treasurer	
Gift Aid	
Property Convener	
Safeguarding Co-ordinator	
Presbytery Elder	Vacant

Elders



Independent Examiner


Chalmers Accountants
85 Glasgow Road
Dumbarton
G82 1RE

Bankers

Royal Bank of Scotland
Sylvania Way
Clydebank,
G81 1TS

Old Kilpatrick Bowling Parish Church Trustees' Report and Financial Statements Year Ended 31 December 2024

The trustees present the annual report and accounts for Old Kilpatrick Bowling Church for the year ended 31 December 2024.

Structure, Governance and Management

The church is administered in accordance with the terms of the Deed of Constitution (or Deed of the Constitution Unitary Form) and is subject to the Acts and Regulations of 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 to deal with the spiritual affairs and discipline within the Church and to contribute to the management affairs of the Church.

The Kirk Session meets twelve times a year. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Elders are appointed to visit each of the church organisations and they report back to the Kirk Session.

Members of the congregation are invited to join Session teams which are Worship, Pastoral, Finance, Education and Marketing, Property, and Social and Fundraising. Members contribute their skills and commitment in the management of affairs in the Church. The Finance Committee deals with the management of funds while the Property Committee looks after the maintenance of all buildings.

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 of every parish in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Service of Worship

Old Kilpatrick Bowling Parish Church has one place of worship and serves the villages of Bowling, Milton and Old Kilpatrick. At least one service has been held every week in Old Kilpatrick Bowling Parish Church at 11.00am

We are most grateful to Rev. Yvonne Smith, our Interim Moderator and to all Ministers, Readers and Elders who have conducted our Services. We are now in a vacancy and await the outcome of the Presbytery Plan.

An open air service is held at the Cenotaph on Remembrance Sunday, led by the Boy's Brigade. This is supported by the other youth organisations and the wider community.

Youth Activities

The Boys Brigade meets on Monday evenings. They provide a badgework programme for 30 boys from the age of five upwards. The Captain, Ian Stormonth, and the officers have all been trained to Boys Brigade standards. Boys work towards their Queen's Badge achievement and can follow this with leadership training. The young men are encouraged to realise their potential and look out for one another. The Captain and officers all hold Church of Scotland PVGs.

Old Kilpatrick Bowling Parish Church Trustees' Report and Financial Statements Year Ended 31 December 2024

Social and Fundraising

The main Social and Fundraising events, which involve the congregation, the organisation and the members of the local community are mainly soup and sandwich lunches after the Church service a few times a year, including a Christmas lunch this year.

Some of the Elders conducted a monthly Service in Trust Housing on the 1st Sunday of every month.

Achievements and Performance

Special Services at Easter and Remembrance Sunday were held. Communion Services were celebrated on various Sundays throughout the year.

Our Support is still given in Christian Aid, organised by [REDACTED]

The Church contributed to the Presbytery scheme which supports 2 children from poor families in the Holy Land through their education. Also to the Moderators appeal for Milawi.

Our property convener maintains the upkeep of the manse, halls, grounds and the Church. The general décor of the manse is up to date.

Throughout the year there were 10 funerals, 0 wedding and 1 baptism.

Risk Management

The trustees have reviewed the operational and functional risks to which the Church is exposed and have established procedures to mitigate the identified risks.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf, 3 March 2025

[REDACTED]
Session Clerk

**Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Year Ended 31 December 2024**

Financial Review

Our stated Financial Policy is to fund the day-to-day expenditure through our General Fund, which, at the year end had a balance of £9,301 (2023-£16,884).

In addition to our General Account balance we continue to hold locally funds designated 'Pearl Cameron Memorial Fund' with a year end balance of £41,429 (2023 - £20,956).

As noted in the accounts a combined bank balance of £1,124 in respect of various church organisations operating under the auspices of the parish have been consolidated in the accounts. These are listed separately as designated funds for the use of these church organisations.

Funds held on behalf of the congregation by the Church of Scotland General Trustees are summarised in the Appendix to the accounts.

Weekly offerings are down on the previous year by £2,533 and the Gift Aid tax reclaimed has decreased by £278.

Overall expenditure in the year totalled £30,716 which is down by £6,635 on the previous year. The major fluctuation was the drop in ministries and mission allocation and all other movements can be seen at note 4.

Reserves Policy

The charity trustees have considered the reserves required and have taken in to account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately 18 months expenditure including designated funds. At the year end the Church held unrestricted funds of £51,854 of which £1,124 had been designated for the various church organisations.

**Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Year Ended 31 December 2024**

Independent Examiner's Report to the Trustees of Old Kilpatrick Bowling Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 6 to 10.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 2006 Accounts Regulations. 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,
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



Date: 3 March 2025

Chalmers Accountants
85 Glasgow Road
Dumbarton
G82 1RE

**Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Receipts and Payments Account
Year Ended 31 December 2024**

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	Note	2024	2024	2024	2024	2023
		£	£	£	£	£
Receipts						
Offerings, tax recovered and other donations	3	31,418	-	-	31,418	33,480
Legacies		-	-	-	-	-
Investment income		1,855	-	-	1,855	1,405
		33,273	-	-	33,273	34,885
Rental of premises		10,501	-	-	10,501	5,470
Other receipts		-	-	-	-	503
Total Receipts		43,774	-	-	43,774	40,858
Payments						
	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		29,216	-	-	29,216	35,851
Governance costs		1,500	-	-	1,500	1,500
Total Payments		30,716	-	-	30,716	37,351
Surplus for year		13,058	-	-	13,058	3,507

Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Statement of Balances
Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
At 31 December 2024						
Bank and Deposit Balances						
Bank and deposit balances brought forward		38,796	-	-	38,796	35,289
Movement in Year						
Excess of Receipts over Payments for the year		13,058	-	-	13,058	3,507
Bank and Deposit balances carried forward		<u>51,854</u>	<u>-</u>	<u>-</u>	<u>51,854</u>	<u>38,796</u>
Investments at market value						
(cost £25,247)		<u>27,225</u>	<u>-</u>	<u>-</u>	<u>27,225</u>	<u>26,757</u>
Assets						
Gift Aid Receivable		<u>1,150</u>	<u>-</u>	<u>-</u>	<u>1,150</u>	<u>1,112</u>
Liabilities						
Costs not yet billed		<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>

The accounts were approved by the Kirk Session and Financial Board on 3 March 2025.
For and on behalf of the Kirk Session and Financial Board

[Redacted Signature]

[Redacted Signature]
Treasurer

Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Notes to the Accounts
Year Ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

There was no trustee remuneration or related party transactions to report during the year other than the amount of £2,843.70 paid to [REDACTED]

2. Movements in Funds

	As at 01/01/24	Receipts	Payments	Transfers In	Transfers Out	As at 31/12/24
Unrestricted Funds						
Designated Church Fete	956	224	56	-	-	1,124
	956	224	56	-	-	1,124
General Fund	16,884	43,077	30,660	-	20,000	9,301
Pearl Cameron Memorial Fund	20,956	473	-	20,000	-	41,429
	38,796	43,774	30,716	20,000	20,000	51,854
Restricted Funds	-	-	-	-	-	-
Endowment Funds	-	-	-	-	-	-
Total Funds	38,796	43,774	30,716	20,000	20,000	51,854

Purposes of Designated Funds

All of the above designated funds: The trustees have set aside funds for the use of the above Church organisations and projects.

Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Notes to the Accounts
Year Ended 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Offerings, tax recovered and other donations					
Offerings	26,501	-	-	26,501	29,034
Tax Recovered on Gift Aid Donations	3,493	-	-	3,493	3,771
Donations	1,200	-	-	1,200	84
Organisations' voluntary income	224	-	-	224	591
	<u>31,418</u>	<u>-</u>	<u>-</u>	<u>31,418</u>	<u>33,480</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Charitable Activities					
Ministries and Mission allocation	6,898	-	-	6,898	14,995
Pulpit Supply	4,300	-	-	4,300	3,921
Presbytery dues	-	-	-	-	595
Minister/locum expenses	-	-	-	-	152
Other staffing costs	2,844	-	-	2,844	2,618
Fabric repairs and maintenance	5,173	-	-	5,173	2,759
Church Office Expenses	660	-	-	660	859
Heat and Light	3,602	-	-	3,602	3,533
Insurance	4,767	-	-	4,767	4,387
Council Tax	-	-	-	-	-
Licences	740	-	-	740	704
Church organisations	56	-	-	56	437
Other expenses	176	-	-	176	891
	<u>29,216</u>	<u>-</u>	<u>-</u>	<u>29,216</u>	<u>35,851</u>
Governance Costs					
Independent Examiner's fees	1,500	-	-	1,500	1,500
Other payments					
Purchase of assets	-	-	-	-	-
Purchase of investments	-	-	-	-	-
	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>1,500</u>

5. Minister's Stipend

All Church of Scotland congregations contribution to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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 5th and subsequent years of service) £38,884.

**Old Kilpatrick Bowling Parish Church
Trustees' Report and Financial Statements
Appendix 1
Year Ended 31 December 2024**

Funds Held on Behalf of the Congregation by the Church of Scotland General Trustees

	2024	2023
	£	£
Revenue Account		
Credit balance at 31 December (Fabric Fund)	-	-
Capital Account		
Credit balance at 31 December (Fabric Fund I)	-	-
Credit balance at 31 December (Fabric Fund II)	-	-
Temporary Funds	-	-

**Investments Held on Behalf of the Congregation by the Church of Scotland Investors Trust
As at 31 December 2024**

	2024	2023
	£	£
Growth Fund		
General Purpose	2,871	2,623
Consolidated Fabric Fund	-	-
	2,871	2,623
Income Fund		
Congregational Fund	24,354	24,134
TOTALS	<u>27,225</u>	<u>26,757</u>

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