

**The Church of Scotland**  
**Prestwick South Parish Church**

**RECEIPTS AND PAYMENTS**  
**CONGREGATIONAL ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2024**

**Congregation No: 100590**

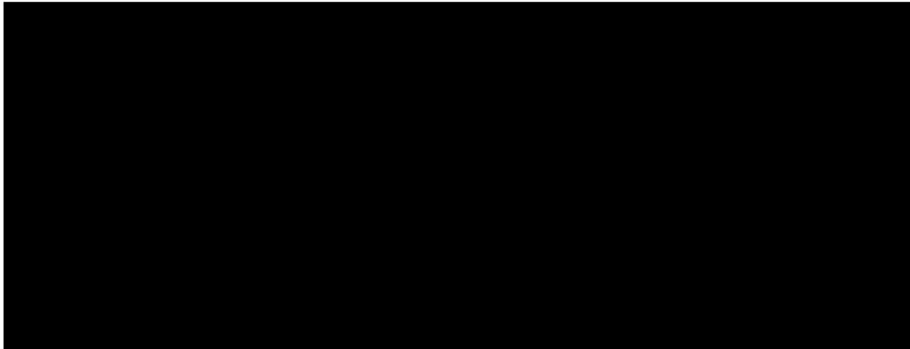
**Charity No: SC 007403**

**Reference and Administrative Information**

Charity Name: Prestwick South Parish Church  
Charity Registration Number: SC007403  
Congregation Reference No: 100590  
Contact Address: The Church Office  
Prestwick South Parish Church  
50 Main Street  
Prestwick  
KA9 1NX

**Kirk Session Members:**

**Trustees-**

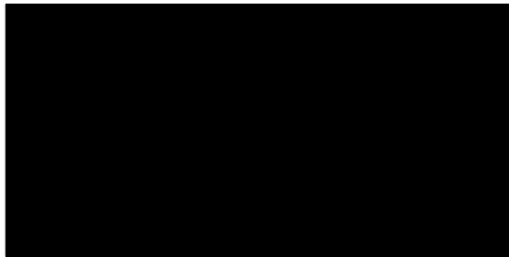


**Congregational Representatives on Session-**

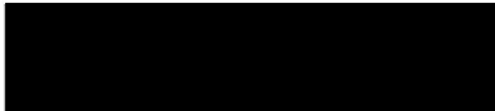


**Principal Office-bearers:**

Minister:  
Ordained Local Minister:  
Interim Moderator:  
Locum:  
Session Clerk:  
Deputy Session Clerk:  
Church Treasurer:  
Deputy Church Treasurer:



**Independent Examiner:**



**Bankers:** Royal Bank of Scotland,  
30 Sandgate  
Ayr, KA7 1BY

**Trustees' Annual Report**  
**Year ended 31 December 2024**  
**Structure, Governance and Management**

**Governing Document**

The Church is administered in accordance with the terms of the Church of Scotland Deed of Constitution (Unitary Form) which was instituted in May 2017.

**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. Now that the Congregational Board is dissolved non-elder members of the congregation are encouraged to join the committees, such as Property or Finance, within the Session if they are believed to have the skills and commitment to contribute to the management affairs of the Church.

**Organisational Structure**

The Kirk Session is chaired by the minister and now normally meets formally four times per year. During 2024 there were seven meetings including those held jointly with Monkton Prestwick North. Certain responsibilities are delegated to the Finance Committee and the Property Committee 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.

A service of worship takes place in the Church every Sunday throughout the year. Formal communion was celebrated four times this year: March, May, September and November. In order to foster fellowship within the congregation tea and coffee are served in the adjacent hall after the weekly services.

As well as Live Streaming, each service is recorded on DVD, and copies are distributed to the housebound on the day of worship so that these members continue to be engaged. The Sunday School are in Church for part of the morning service and then leave to take part in their own activities. Periodically an all age Service of Worship takes place while there is also an annual Youth Service in which Uniformed Organisations, Sunday School and the Scripture Union Group from Glenburn Primary School are all invited to attend. Since Worship recommenced in the Church building in August 2021 following the Covid closure, the Choir has not recommenced and is unlikely to do so due, in part, to the deaths of several members and the retirement of our Organist in January 2025.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2024**

#### **Objectives and Activities (cont)**

Social events such as Concerts, Burns Suppers & Evening Car Outings generally took place prior to Covid. At the present time Prestwick South has sought to emerge from the impact of Covid in a patient and cautionary way and it is hoped normal social events will eventually be re-established. Members regularly donate goods, as well as financially, on a weekly basis to the South Ayrshire Food Bank with one Sunday annually being specifically designated a Gift Sunday and all those attending being encouraged to bring a gift. The congregation, as part of Prestwick Churches Council support the training and establishment of Street Pastors.

During March 2020 Prestwick South was required to close Church buildings in accordance with Government guidelines regarding Coronavirus. To continue prioritising the importance of worship, Prestwick South promptly acquired and set up the 'PrestwickSouth CraigieSymington' YouTube Channel. This has ensured, since the end of March 2020, that each week an online Service has been available. For those who don't have the necessary technology the Service can be listened to by phone. It should be noted that when weekly in person services resumed in August 2021 the Church commenced live streaming in addition to the provision of online services. Office-bearers have also remained in regular contact with their members, especially the elderly and vulnerable. Prestwick South has also continued to support and promote the work of many wonderful charities such as our local Foodbank, Christian Aid and Blythswood Care. Indeed, during this challenging period of time, while buildings may have closed, the Church sought to remain open and active with a very different approach to worship, mission and pastoral care.

All that has been detailed in this section has been circumscribed by the impact of the Covid pandemic and, like all congregations across the country, we have worked to adapt where possible and suspend where mandated. Prestwick South has gradually sought to return to pre-pandemic modes of outreach, worship and witness always exercising a cautionary approach. This hopefully ensures that once again Prestwick South can promote the Christian faith with a sense of liberty, thereby fulfilling Christ's commission to "make disciples of all nations".

#### **Achievements and Performance**

The church seeks to provide Christian Education each Sunday for young people through the provision of a Sunday School. The Church also has a number of other youth organisations-the Anchor Boys, Junior Section, Company Section and Boys Brigade, Rainbow Guides, Brownies and Guides. The needs of adult members are met through the Guild, the Bible Study Group and the Badminton Club. Both the Guild and the Bible Study Group have now joined with Monkton and Prestwick North Parish Church in anticipation of the proposed Union of the two Congregations. Through the work of the Social Committee a number of events are normally organised throughout the year. In addition our Minister has, in the past, led groups of members and friends to the Holy Land, Lindisfarne and Northumbria, Krakow and Mull and Iona. Given the central nature of the Church buildings within the town the hall is widely used by the local community.

Prestwick South occupies a very central position in the vibrant and busy town of Prestwick. The Church did have an ongoing initiative to redevelop the Church Hall and engage more fully with the local community. However, the recently approved Presbytery Plan has earmarked Prestwick South for closure followed by a union with Monkton & Prestwick North. Prestwick South will therefore close no later than 2027 according to the Presbytery Plan. In the meantime Prestwick South continues to serve the local community as a centre of Worship and Outreach for the 21st century.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2024**

#### **Achievements and Performance (cont)**

It should also be recorded that Prestwick South and Monkton & Prestwick North have sought in recent years to forge a closer relationship. During 2024 united Services of Worship were held in both churches on alternate months. As both charges are currently now vacant joint Services will continue for the foreseeable future. Both Prestwick South and Monkton & Prestwick North are hopeful that the Presbytery will be able to provide guidance on the way forward, complete with a timeline regarding transition to union. Craigie Symington and Prestwick South appointed the [REDACTED] as Locum from the 1st January 2025. The Rev Tom McLeod was also appointed Interim Moderator of the linked charge by the Presbytery of the South West of Scotland, effective from 1st October 2024.

Following Covid the Church has sought to engage with the wider community including an active relationship with local schools.

In November 2015 the Parish of Craigie Symington was formally linked with the Parish of Prestwick South. [REDACTED] minister of Prestwick South, was approved by the Presbytery of Ayr as the minister with [REDACTED] appointed by Ayr Presbytery as an Ordained Local minister for the Linked Charge. Each Church has their own accounts and remain responsible for their own funds with certain expenditure being split.

Prestwick South Parish Church has also been involved in discussions which have resulted in the formation of a Presbytery Plan for the future of the Church of Scotland not only in the town but indeed within the wider Presbytery. It is now envisaged that in accordance with the agreed Presbytery Plan the union between Prestwick South and Monkton & Prestwick North will be implemented in the foreseeable future, as it has now been approved by both Kirk Sessions and Presbytery.

#### **Financial Review**

Income from donations fell again in 2024 to £64,556 (2023 £75,143), a decrease of 14% due to a fall in Gift Aid donations and the corresponding tax reclaimed together with a reduction in other donations. As in previous recent years, the church is able to take advantage of the Gift Aid Small Donations Scheme by claiming a top-up payment on small *cash* donations ie the Open Plate Offerings together with FWO givings not already covered by Gift Aid and this is included in the total tax recovered on Gift Aid Donations. Ordinary Open Plate Offerings remained steady at around £1,900. Prestwick South is fortunate to have a large proportion of members who give by standing order and this income has continued in 2024 although reduced by £5,000. Income from legacies totalling £3,000 (2023 £20,176) was gratefully received. Income from Activities for Generating Funds remained £nil. Rental of premises income fell overall to £4,347 (2023 £6,152) as a result of our Office no longer rented by the Presbytery of South West Scotland although income from Hall Letts rose.

Total payments increased by £15,668 (20%) mainly due to unexpected and essential Dry Rot repairs of £15,348 in the Church Building. Our Giving to Grow Allocation was reduced by £1,150. Other Building Costs reduced by £1,445 as this previously included payments to a self employed Cleaner who left and as of November 2023 our Cleaner is again a salaried employee with payments included in Other Staffing Costs. Other Building Costs also include payments to a self employed Gardener for the first time, to maintain the Church Hall Garden together with the Manse Garden as it has been vacant since May when our minister moved in anticipation of his retirement at the end of the year. Printing, stationery and postage increased by 75% due in part to the costs of printing the Order of Service for the special retirement service conducted by our minister in November.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2024**

**Financial Review (cont)**

Prior to Covid the Church had a Reaffirmation Campaign every four years providing the congregation the opportunity to review their membership vows including financial givings. This last took place in June 2019 and enabled the Trustees to plan ahead for the upkeep and improvement of the buildings. Due to the anticipated union with Monkton & Prestwick North no further Campaign is planned at the present time.

A steeple and church roof inspection was carried out in January 2018 which highlighted certain work required to be undertaken with an initial figure of approximately £4,800. The Church subsequently submitted an initial successful application to Presbytery seeking a reduction in the 2018 Ministries & Mission allocation to help cover the cost. A further application was submitted for £11,500 for the next stage of the recommendations but the reduction in the 2019 Ministries & Mission allocation was only £2,500. The Property Committee continue to monitor the condition of the steeple and roof and it is now anticipated that only essential work would be carried out due to the Presbytery Plan requiring the disposal of the Church building no later than 2027.

As indicated elsewhere in this report, due to a 2021 AV upgrade, our Sunday Service is currently live streamed and recorded. To assist with this improvement in AV there was a reduction in the 2021 Ministries & Mission allocation of £5,000 to help cover the total costs.

**Reserves Policy**

It is the Trustees' policy to hold reserves of approximately 3 months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £84,842 of which £23,768 had been designated. The remaining balance of £61,074 represents about 8 months current expenditure. The Giving to Grow contribution for 2025 is £42,114, a reduction of £1,907.

The Church also held £14,453 of restricted funds which have been provided for the purposes specified in Note 2.

**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,



Session Clerk

Date ..... 10 : 03 : 25 .....

## **Independent Examiner's Report to the Trustees of Pfestwick South Parish Church**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 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.

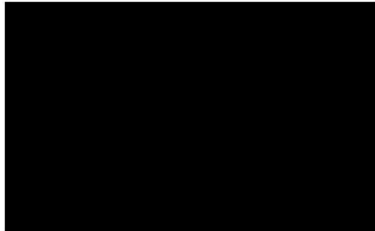
### **Basis of independent examiner's statement**

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)(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 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.



|| March 2025

**Prestwick South Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

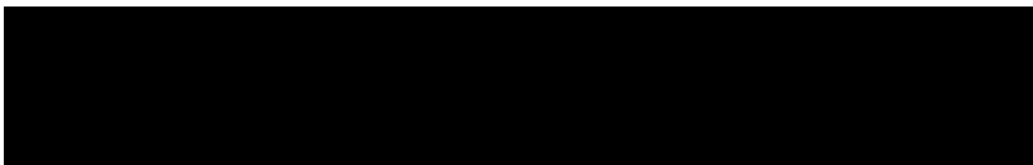
		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<b><u>Receipts</u></b>	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	3	63,876	680	64,556	75,143
Legacies		3,000	-	3,000	20,176
Activities for Generating Funds		-	-	-	-
Bank & Deposit interest		2,137	31	2,168	1,647
Investment income		-	-	-	-
		<u>69,013</u>	<u>711</u>	<u>69,724</u>	<u>96,966</u>
Rental of premises-Halls & Office		4,347	-	4,347	6,152
Other Receipts	4	6,431	-	6,431	4,584
		<u>79,791</u>	<u>711</u>	<u>80,502</u>	<u>107,702</u>
<b><u>Payments</u></b>	<b>5</b>				
Costs of generating funds		63	-	63	97
Charitable activities		93,131	599	93,730	78,028
Governance costs		-	-	-	-
		<u>93,194</u>	<u>599</u>	<u>93,793</u>	<u>78,125</u>
<b>Excess of Payments over Receipts for the year before Transfers</b>		(13,403)	112	(13,291)	29,577
Transfers		1,531	(1,531)	-	-
<b>Excess of Payments over Receipts for the year</b>		<u>(11,872)</u>	<u>(1,419)</u>	<u>(13,291)</u>	<u>29,577</u>

**Prestwick South Parish Church**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank, Deposit &amp; Cash Balances</u></b>				
Bank, deposit & cash balances brought forward	96,714	15,872	112,586	93,009
<b>Movement in year:</b>				
Excess of Payments over Receipts	(11,872)	(1,419)	(13,291)	29,577
Bank, deposit & cash balances carried forward	<u>84,842</u>	<u>14,453</u>	<u>99,295</u>	<u>112,586</u>
<b><u>Assets</u></b>				
GA Receivable, L&W 2025 etc	2,850	-	2,850	3,929
Heat & Light	219	-	219	-
Contribution from Craigie Symington-Linkage	1,353	-	1,353	1,072
	<u>4,422</u>	<u>-</u>	<u>4,422</u>	<u>5,001</u>
<b><u>Liabilities</u></b>				
Heat & Light, Staffing & Ministerial Assistance	707	-	707	639
Minister's Expenses	117	-	117	140
Other Expenses	-	-	-	189
Repairs	450	-	450	-
	<u>1,274</u>	<u>-</u>	<u>1,274</u>	<u>968</u>

The accounts were approved by the Kirk Session on 10th March 2025

For and on behalf of the Kirk Session



**Prestwick South Parish Church**  
**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursement of expenses incurred totalling £4,765.

**2. Movements in Funds**

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	34,813	3,908	(15,348)	-	23,373
Designated Sunday School Fund	436	6	(50)	-	392
Designated Sunday Teas Fund	16	1,053	(1,066)	-	3
General Fund	61,449	74,824	(76,730)	1,531	61,074
	<u>96,714</u>	<u>79,791</u>	<u>(93,194)</u>	<u>1,531</u>	<u>84,842</u>
<b>Restricted funds</b>					
Flower Fund	2,014	379	(499)	-	1,894
Badminton Club	108	332	(100)	(250)	90
Teddy Toddlers	1,281	-	-	(1,281)	-
Social Committee	5,411	-	-	-	5,411
Steeple & Roof Fund	7,058	-	-	-	7,058
	<u>15,872</u>	<u>711</u>	<u>(599)</u>	<u>(1,531)</u>	<u>14,453</u>
<b>Total funds</b>	<u>112,586</u>	<u>80,502</u>	<u>(93,793)</u>	<u>-</u>	<u>99,295</u>

Purposes of Designated Funds:-

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Sunday School Fund: This fund helps to provide teaching materials for the Sunday School, also helping with outings and prizes.

Sunday Teas Fund: This fund provides tea, coffee, soft drinks, biscuits etc for the congregation after services.

Purposes of Restricted Funds:-

Flower Fund: This fund provides flowers for display during services of worship and distribution to members.

Badminton Club: This fund contains monies given by club members for equipment and to give donations to the church.

Teddy Toddlers: This fund contained money for under school age children to purchase play materials. The Group had not recommenced since Covid and funds were transferred to the Congregational General Fund.

Social Committee: This fund provides money to run social events for the benefit of the congregation.

Steeple & Roof Fund: This fund represents funds raised to repair the steeple and roofs of both the church and hall.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>				
FWO Scheme (non Gift Aid)	2,832	-	2,832	4,200
Gift Aid Donations	37,912	-	37,912	44,034
Tax Recovered on Gift Aid Donations	11,403	-	11,403	12,605
Ordinary Offerings (Open Plate)	1,933	-	1,933	1,987
Other Offerings, Donations etc	9,796	680	10,476	12,317
	<u>63,876</u>	<u>680</u>	<u>64,556</u>	<u>75,143</u>
<b>4. Analysis of Other Income</b>				
Contribution from Craigie Symington-Linkage Life & Work	4,031	-	4,031	3,242
Minister's Retiral Collection	630	-	630	798
Manse Council Tax refund	1,475	-	1,475	-
Neighbour's share-brickwork	40	-	40	-
Contribution from Presbytery of SW-Telephone	-	-	-	280
PAYE refund	137	-	137	259
Telephone refund on cessation of contract	118	-	118	-
	-	-	-	5
	<u>6,431</u>	<u>-</u>	<u>6,431</u>	<u>4,584</u>
<b>5. Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	63	-	63	97
	<u>63</u>	<u>-</u>	<u>63</u>	<u>97</u>
<b>Charitable activities</b>				
Giving to Grow	44,021	-	44,021	45,171
Presbytery dues	1,215	-	1,215	1,215
Minister's expenses	1,564	-	1,564	1,487
Ministerial Assistance	832	-	832	666
Pulpit supply	100	-	100	326
Other staffing costs	7,909	-	7,909	5,389
Fabric repairs & maintenance	18,467	-	18,467	5,955
Council Tax	3,240	-	3,240	3,072
Heat and light	3,440	-	3,440	3,251
Insurance	3,169	-	3,169	3,071
Other building costs	1,271	-	1,271	2,716
Church office expenses	1,500	-	1,500	1,462
Printing, stationery and postage	1,117	-	1,117	635
Minister's Retiral Collection Gifts	1,475	-	1,475	-
Other expenses	3,811	599	4,410	3,612
	<u>93,131</u>	<u>599</u>	<u>93,730</u>	<u>78,028</u>
<b>Governance costs</b>				
Independent examiner's fees	-	-	-	-

## 6. 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 5th and subsequent years) £38,884.

	2024	2023
	£	£
<b>7. Collections for Third Parties</b>		
Blythswood Trust	437	358
Christian Aid	1,431	1,959
Crossreach	529	545
South Ayrshire Foodbank	710	1,000
Vinc Trust	-	402
Ayrshire Cancer Support	-	648
River Garden Auchincruive	1,015	-
	<u>4,122</u>	<u>4,912</u>