

The Church of Scotland
Hurlford Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2025

Congregation No: 110608

Charity No: SC 001084

Reference and Administrative Information

Charity Name: Hurlford Church of Scotland

Charity Registration Number: SC001084

Congregation Reference No: 110608

Contact Address: 39 Manor Avenue
Kilmarnock
AYRSHIRE
KA3 1TS

Trustees

KIRK SESSION

June Barr, Alexander Black, Elizabeth Brown, Gavin Brown, Janice Ferguson, Murdoch Gray, Robert Houston, John Harris, Elizabeth Lauchlan, Douglas Shearer, Robbie Simpson, Robert Strachan, Elizabeth Young.

CONGREGATIONAL BOARD

Allison Black, Jane Black, Rachel Houston, Irene Macfarlane,

Principal Office-bearers

Interim Moderator: Rev. Colin Brockie Resigned May 2025
Session Clerk: Mrs. Elizabeth Lauchlan
Clerk to the Board: Mr. Robert Strachan
Church Treasurer: Mrs. Irene Macfarlane

Independent Examiner

Mrs Anne Reid
56 Manor Avenue
Kilmarnock.

Bankers

Virgin Money,
The Foregate
Kilmarnock
KA1 1JH

Trustees' Annual Report

Year ended 31 December 2025

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 and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board met five times during the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session met three times during the year and is responsible for spiritual affairs within the church.

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.

Our activities were somewhat curtailed because of the fire which destroyed our main hall and rendered it impossible to use the small hall at the rear of the church.

Weekly Sunday Service, Fortnightly mid. week service, two school services. Joint service with local Catholic Church at Christmas and World day of Prayer.

Youth activities; Rainbows, Brownies, and Guides who meet weekly September to June.

Guild met fortnightly from October. Fortnightly meeting of the sewing group from September.

Weekly Cuppa and Blether.

Social Events in the year; One Coffee Morning, one theatre outing, one Beetle Drive and one Christmas Fayre.

Community Activities; Thrift pop up event once in the year over three weeks.

Trustees' Annual Report (cont)
Year ended 31 December 2025

Achievements and Performance

Attendance at events; Guild 19, Rainbows, Brownies and Guides 42.

Financial Review

The Principal source of income is weekly freewill offerings, 51 standing orders and open plate.

A decrease in offerings of 2.07%

Gift Aid donors up by 3.

Fund raising activities – Beetle Drive and Quiz.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £67,958. This balance represented over six month's expenditure.

The Church also held £2,978 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont)
Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,

E.F.G. Lauchlan



Session Clerk

Date 5th MARCH 2026

HURLFORD Church OF SCOTLAND
SC 001084

Independent Examiner's Report to the Trustees of Hurlford Church

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 6 to 14.

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

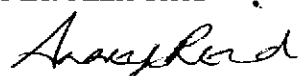
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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 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.

Name: Mrs. Anne Reid



Address: 56 Manor Avenue
Kilmarnock
East Ayrshire.

Date: 17 March 2026

Hurlford Church of Scotland

Receipts and Payments Account Year ended 31 December 2025

	Note 3	Unrestricted Funds <u>2025</u>	Restricted Funds <u>2025</u>	Endowment Funds <u>2025</u>	Total <u>2025</u>	Total <u>2024</u>
<u>Receipts</u>						
Donations		£44,250	140		£44,390	£45,822
Activities for Generating Funds		541			541	510
Investment Income		7			7	8
		£ 44,798	£140		£44,938	£46,340
Rental of Premises		£ 165			£165	£675
Other Receipts (Note 4a)		10,074			10,074	10,764
Total Receipts		£55,037	£140		£55,177	£57,779
<u>Payments</u>						
Cost of Generating Funds (Note 4)		£ 268			£268	£ 203
Charitable Activities		43,024	£220		43,244	46,981
Charitable Activities (Note 4a)		13,610			13,610	12,761
Total Payments		£56,902	£220		£57,122	£59,945
Excess of Receipts over Payments						
For the year before transfers		£1,865	£80		£1,945	£2,166
Excess of Receipts over Payments						
For the year		£1,865	£80		£1,945	£2,166

Hurlford Church of Scotland

Statement of Balances
At 31 December 2025

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Endowment Funds</u>	<u>Total 2025</u>	<u>Total 2024</u>
<u>Bank and Deposit Balances</u>					
Brought forward	£69,823	£3,058		£72,881	£75,047
Movement in year:					
Excess of receipts over payments	£1,865	£80		£1,945	£2,166
Bank and deposit balances					
Carried forward	£67,958	£ 2,978		£70,936	£72,881
<u>Assets</u>					
Gift Aid Receivable	£7,350			£7,350	£7,469

Heritable properties, consisting of the Church, Halls and Manse are not recorded in the accounts.

The accounts were approved by Kirk Session and Financial Board on **5th March, 2026.**

For and on behalf of the Kirk Session and Financial Board

	Session Clerk
	Treasurer

Hurlford Church of Scotland
Notes to the Accounts

1) Trustee Remuneration and Related Party Transactions

During the year no trustee received reimbursement for expenses incurred.

2) Movements in Fund

	At 1 January <u>2025</u>	<u>Receipts</u>	<u>Payments</u>	At 31 December <u>2025</u>
<u>Unrestricted Funds</u>				
General Fund	£63,936	£44,963	£43,292	£65,607
Designated Fabric Fund	3,711	0	3,528	183
Designated Organ Fund	491	0	0	491
Designated Guild Fund	1,031	8,544	8,456	1,119
Designated Sunday school Fund	635	50	144	541
Sunday Enterprise	19	1,480	1,482	17
	<u>£69,823</u>	<u>£55,037</u>	<u>£56,902</u>	<u>£67,958</u>
 <u>Restricted Funds</u>				
Flower Fund	£ 539		£ 20	£ 519
Benevolent Fund	1,225	115	200	1,140
Hymn Book Fund	133			133
Mission and Outreach Fund	282			282
Kirk Session Fund	879	25		904
	<u>£3,058</u>	<u>£140</u>	<u>£220</u>	<u>£2,978</u>
 <u>Total Funds</u>	 <u>£72,881</u>	 <u>£55,177</u>	 <u>£57,122</u>	 <u>£70,936</u>

Hurlford Church of Scotland
Notes to the Accounts Continued

	Unrestricted Funds <u>2025</u>	Restricted Funds <u>2025</u>	Endowment Funds <u>2025</u>	Total <u>2025</u>	Total <u>2024</u>
3) <u>Analysis of Donations</u>					
WFO and Gift Aid	£28,507			£28,507	£28,800
Tax recovered on Gift Aid	7,688			7,688	7,669
Ordinary Offerings (Open Plate)	2,138			2,138	2,494
Other Offerings Donations etc.	5,917	140		6,057	6,859
	<u>£44,250</u>	<u>£140</u>		<u>£44,390</u>	<u>£45,822</u>

4) <u>Analysis of Payments</u>					
Costs of generating funds					
Offering envelopes	£268			£268	£203
	<u>£268</u>			<u>£268</u>	<u>£203</u>

Charitable activities

Give to Grow allocation	£21,438			£21,438	£18,616
Locum Costs	0			0	6,101
Presbytery Dues	999			999	731
Copyright Licence	268			268	259
Minister's travel expenses	528			528	0
Minister's telephone	0			0	0
Equipment maintenance	878			878	684
Pulpit Supply	2,160			2,160	2,035
Organist	4,342			4,342	4,235
Fabric repairs and maintenance	1,646			1,646	633
Council Tax	0			0	0
Heat and Light	5,591			5,591	8,986
Insurance	3,876			3,876	3,400
Fountain Magazine	0			0	0
Organ and Piano	680			680	0
Printing and Stationery	550			550	920
Other expenses	68	220		288	381
	<u>£43,024</u>	<u>£220</u>		<u>£43,244</u>	<u>£46,981</u>

NOTE 4a

GUILD

Balance B/Fwd. 1/1/25	£1,030.76
Donations	124.00
Spring Thrift Event	1,548.76
Collections	610.30
Spring Theatre Outing	704.00
Coffee Morning	821.00
Autumn Theatre Outing	1,678.00
Catering	43.55
Syllabus	133.00
Sense Scotland	24.17
Fishermen's Mission	29.49
Christmas Fayre	2,670.00
Guild Project Build a house	157.81
	<u>£ 9,574.84</u>

Capitation Fees	£ 288.00
Scottish Bible Society	50.00
Operation Mobilisation	50.00
Church of Scotland F. Kendal	50.00
Guild Projects	600.00
Fishermen's Mission	29.49
Sense Scotland	24.17
Spring Theatre Outing	713.00
Speaker's Expenses	375.00
Christmas Fayre Exp's	70.49
Piano Player	162.00
Autumn Theatre Outing	1,624.00
Hire of Community Hall	215.00
Hurlford Church	4,055.00
Sunday School	0.00
Rainbows	50.00
Brownies	50.00
Guides	50.00
Cash in Bank 31/12/2025	<u>1,118.69</u>
	<u>£ 9574.84</u>

NOTE 4a (continued)

FABRIC FUND

Balance at 1/1/25	£3,710.89	Expended	£3,528.00
Donation	<u>0.00</u>	Balance at 31/12/25	<u>182.89</u>
	<u>£3,710.89</u>		<u>£3,710.89</u>

ORGAN FUND

Balance at 1/1/25	£490.85	Expended	£ 0.00
Donation	<u>0.00</u>	Balance at 31/12/25	<u>490.85</u>
	<u>£ 490.85</u>		<u>£ 490.85</u>

SUNDAY SCHOOL

Balance at 1/1/25	£634.36	Orphan Aid	£144.00
Donations	<u>50.00</u>	Cash in Bank at 31/12/25	<u>540.36</u>
	<u>£684.36</u>		<u>£684.36</u>

SUNDAY ENTERPRISE

Balance at 1/1/25	£19.30	Hurlford Church	£1,482.40
Donations	<u>1,480.10</u>	Cash in Hand 31/12/25	<u>17.00</u>
	<u>£1,499.40</u>		<u>£1,499.40</u>

NOTE 4a (continued)

KIRK SESSION FUND

Balance at 1/1/25	£879.74	Expended	£ 0.00
Collections	<u>25.00</u>	Cash in Bank 31/12/25	<u>£904.74</u>
	<u>£904.74</u>		<u>£904.74</u>

FLOWER FUND

Balance at 1/1/25	£ 538.85	Expended	£19.96
Donations	<u>00.00</u>	Balance at 31/12/25	<u>518.89</u>
	<u>£538.85</u>		<u>£538.85</u>

Benevolent Fund

Balance at 1/1/25	£1,225.18	Expended	£200.00
Donations	<u>115.00</u>	Balance at 31/12/25	<u>1,140.18</u>
	<u>£1,340.18</u>		<u>£1,340.18</u>

MISSION & OUTREACH Balance at 31/12/25 £282.00 -- no transactions during year

HYMN BOOK FUND Balance at 31/12/25 £133-00 -- no transactions during year

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 £32,433 and the maximum stipend (in the 5th. and subsequent years) £39,856

6	<u>Collections for Third Parties</u>	<u>2025</u>	<u>2024</u>
	Scottish Bible Society		£150.00
	Lady Haig- Charity No. SC016682	£224.00	205.00
	RAF Benevolent Fund	150.00	100.00
	East Ayrshire Churches Homelessness Action	200.00	
	Ayrshire Cancer Support	255.00	
	Ayrshire Hospice	142.00	
	Mary's Meals		335.00
	Mission Aviation Fellowship		120.00
	Church of Scotland Moderator's Challenge		505.40
		<u>£971.00</u>	<u>£1,415.40</u>

7	<u>Funds held on behalf of the congregation</u>	<u>2025</u>	<u>2024</u>
	<u>By the Church of Scotland General Trustees</u>		
	<u>Capital Account</u>		
	Credit Balances held at 31 December at cost	£1461	£1461
	Market Value of Balances at 31 December	£2246	£2142
	<u>Revenue Account</u>		
	Credit Balance at 31 December	£550	£761
	Funds received from Church of Scotland Insurance		
	Prepaid for work to replace Stained Glass Window	£13,250	

Purposes of Designated Funds

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

Guild Fund: The Trustees have not set aside funds for use by the Guild

Sunday school Fund: The Trustees have not set aside funds for use by the Sunday school

Men's Club Fund: The Trustees have not set aside funds for use by the Men's Club

Sunday Enterprise: The Trustees have not set aside funds for the use of the Sunday Enterprise

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Benevolent Fund: This is a fund for those in need in the Parish.

Hymn Book Fund: This is a fund to provide new hymn books when required.

Mission and Outreach Fund: This is a fund for Mission and Outreach in the Parish.

Kirk Session Fund: This is a fund for gift of Bibles wherever the Kirk Session deems as required.