

**ST KENTIGERN'S PARISH CHURCH of SCOTLAND:
KILMARNOCK**

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 110630

Charity No: SC001324

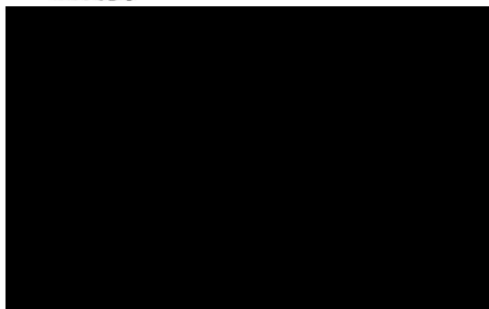
Reference and Administrative Information

Charity Name: **St Kentigern's Parish Church of Scotland: Kilmarnock**

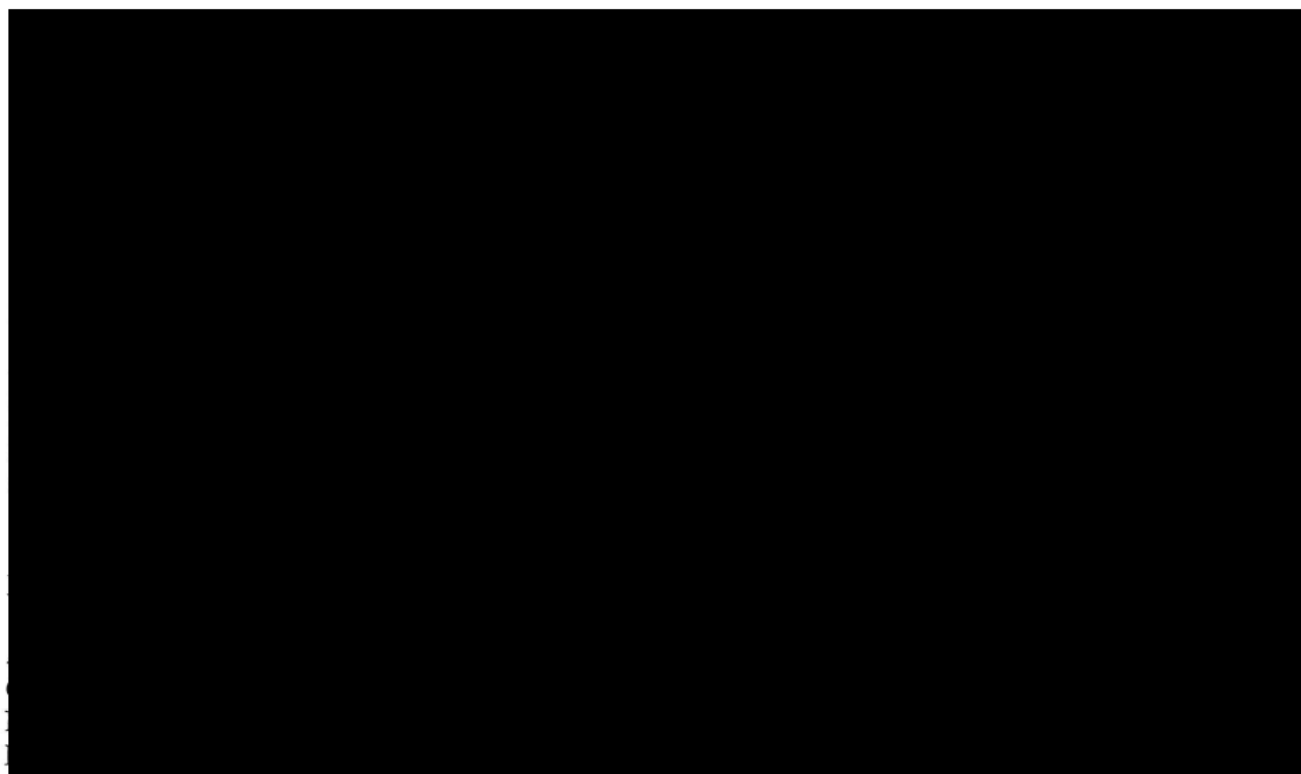
Charity Registration Number: SC001324

Congregation Reference No: 110630

Contact Address:



Trustees



Bankers

Royal Bank of Scotland,
John Finnie Street
Kilmarnock

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC001324, and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland. The change to the Unitary Constitution from the Model Deed Constitution took place in 2020.

Recruitment and Appointment of 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.

In accordance with instruction from The Church of Scotland, Irvine and Kilmarnock's Presbytery Plan had to be withdrawn and a new Plan formulated. This has now been completed and submitted to General Trustees but appeals from other congregations have been lodged. However, Irvine and Kilmarnock Presbytery has now amalgamated with other Presbyteries in South of Scotland to form a new Presbytery called Presbytery of South West Scotland.

Agreed that a Union be formed with Kay Park Parish Church, Hurlford Church and St Kentigern's. However, Union has still to take place awaiting agreement with [REDACTED], Minister of Kay Park Parish Church. Decision by [REDACTED] still to be reached despite a wait of over two and a half years.

Organisational Structure

Trustees are responsible for the spiritual and financial affairs within the church. Five Committees deal with daily/weekly functioning of the Church. Outreach: Worship: Fellowship: Finance, and Property. Members of the congregation have joined these Groups along with the Trustees.

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.

The following activities took place

Sunday:	10.30am - Prayer time 11.00am - Morning Worship 11.00am - Junior Church 7.00pm - Youth Church
Monday:	Prayer Meeting by Zoom Monday Club for Primary School children
Tuesday:	Tiny Tots Toddlers Group Golden Age – meet once per month
Wednesday:	Community Café Handy Crafters Children's Art Club P4 – P7
Thursday:	Girls' Brigade
Friday:	Messy Church monthly Adult Art Class monthly
Saturday:	Coffee @ The Loch – 2 nd Saturday of month

Objectives and Activities (Contd.)

We seek to be a local church which inspires the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing, and serving communities. In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.



We continue to have three Worship Leaders who share with the Interim Moderator and Locum Sunday Worship and who have been able to assist other congregations.

We delivered a pre recorded Christmas Day Service and our Christmas Eve Carol Service attracted a full attendance. We joined members of Kay Park Church and Hurlford Church at the Watchnight Service held in Hurlford Church. We also delivered a Bereavement Service in December which was well attended.

We submitted to Irvine and Kilmarnock Presbytery our Five Year Plan and meetings have taken place to formulate Year 3 of said Plan.

Achievements and Performance

A Monday Club for Primary School children was introduced and a faithful group of children attend. Tiny Tots for pre school children and parents was also introduced and continues to grow numerically.

Major alteration was made to our Church Sanctuary with the removal of pews, purchase of chairs, floor refurbishment and enhancement of audio visual equipment. This has enabled us to offer live streaming Sunday worship services, Weddings and Funeral services of a high standard. This facility has enabled members, unable to attend, to participate in worship on a Sunday morning and been viewed by many in Scotland and beyond.

In September we held an Open Doors Day highlighting the changes to our building and all we offer during the week to which all in the community were invited to attend. Many people attended plus local councillors who congratulated the Church on their involvement with the community.


We continue to support the local Foodbank run by St Matthew's local Roman Catholic Church by weekly donations by our congregation and our Harvest contribution also went to the Foodbank along with monetary gift. To this end two members of St Matthew's RC Church addressed our congregation expressing their gratitude for our support.

Our Handy Crafters and other ladies from the congregation knitted or crocheted Poppies and these were made into a very attractive Fall.

In November we held a Band Fest where our own Praise Band "Reachout" and a Praise Band from Uddingston participated. This was an uplifting musical afternoon where folks from other churches near and far attended.

Our Session Clerk introduced an Arts Class for Primary School children and then an Arts Class for Adults.

Our Church Halls continue to be used by outside agencies including a Country Dance Class, NHS and East Ayrshire Council for In-Service training and conferences. Golden Age which meets once per month has attracted many people from within our town.

We continue to reach our members by telephoning them on a regular basis, ensuring members are safe, offering assistance if required in any form and updating them on different aspects of Church life. Any pastoral care issues are passed on to 

Our Monday afternoon Prayer Meeting has continued on Zoom.

Our Youth Church for teenagers continue to meet weekly on a Sunday evening, one Sunday per month in Church, the remaining Sundays in a Leader's home. As our teenagers mature, some studying at University/College, working, meeting together is a huge benefit and encouragement.

Achievements and Performance (Contd.)

The Girls' Brigade and Junior Church now meet regularly with a growth in numbers attending.

Golden Age which meets once per month has attracted many people from within our town.

Our All Age Messy Church has proved to be very successful with a large increase in numbers of families attending.

Our Praise Band "Reachout" continue to lead our worship and participated in other Churches events.

We introduced a very successful Holiday Club in July for children of Primary school age with increased numbers attending. This was led by one of our Worship Leaders with other volunteers participating.

A very successful Ladies Retreat was held in November with ladies from different Churches throughout the area attending. The guest speaker was a former member of our Church and now a Church of Scotland minister.

We continue to support two rural Churches in north west Romania, our association organised by The Church of Scotland World Mission Council. Two representatives from our Church visited in the autumn these two Churches in Romania.

Our Community Café which meets on a Wednesday morning has seen members of the community attending along with Church members and is seen as a warm friendly safe place. We introduced a Bible Verse per week with a short talk. To further our outreach to the community a Coffee @ The Loch morning on the second Saturday of each month has been introduced. These two events have been registered as a Warm Safe Place.

Another successful Ceilidh was held in December with members from the local Roman Catholic Church and the two Churches we will be in union with invited along.

Financial Review

Both income and expenditure reduced in 2023 but remained higher than normal. This is mainly due to expenditure in excess of £30,000, incurred for the Sanctuary refurbishment, which was mostly reclaimed from the Consolidated Fabric Fund. Stripping out these figures shows a reduction in income and expenditure, with the biggest drop in expenditure.

There was a small reduction in offerings received but a significant increase in tax recovered on Gift Aided donations. The latter reflects that we have caught up with claims following transition to a new Gift Aid recorder. Income from rental of premises remained stable and the congregation continued to give generously for third parties.

Some factors relating to reduced expenditure included:

Reduced Giving to Grow requirement

Lower than expected staffing costs due to a change of cleaning personnel

The overall effect of the information stated above has resulted in the deficit, of £22314, recorded in 2022 becoming a surplus of £37 in 2023.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately £25,000 including designated funds held by various organisations within the Church - see Note 2.

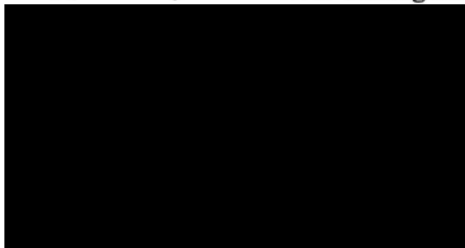
Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statement in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity 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.

The trustees 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 are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date ..24.3.24.....

St Kentigern's Parish Church of Scotland: Kilmarnock
SC0001324

Independent Examiner's Report to the Trustees of St Kentigern's Parish Church of Scotland: Kilmarnock

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 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.

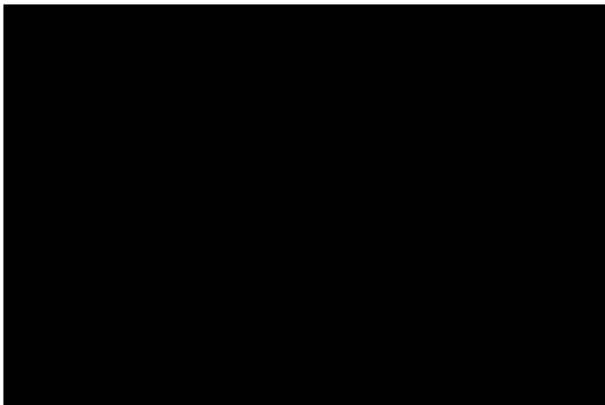
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.



Date 26/03/2024

St Kentigern's Parish Church of Scotland: Kilmarnock

Receipts and Payments Account

Year ended 31 December 2023

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds		
	2023	2023	2023	2023	2022
	£	£	£	£	£
RECEIPTS					
Donations	43551.12	Nil	Nil	43551.12	38749.51
Legacies	Nil	Nil	Nil	Nil	Nil
Activities for Generating Funds	Nil	Nil	Nil	Nil	Nil
Bank & Deposit interest	Nil	Nil	Nil	Nil	Nil
Investment Income	Nil	Nil	Nil	Nil	Nil
Deficit last year	Nil	Nil	Nil	Nil	Nil
Rental of premises	1676.00	Nil	Nil	1676.00	1750.00
Sale of assets	Nil	Nil	Nil	Nil	Nil
Sale of investments	Nil	Nil	Nil	Nil	Nil
Grants	Nil	Nil	Nil	Nil	Nil
Receipts from General Trustees	35675.59	Nil	Nil	35675.59	54106.25
Other Receipts	*Note 1 8413.70	Nil	Nil	8413.70	8523.47
Pathfinders	*Note 2 2.04	Nil	Nil	2.04	0.17
Flower Fund	*Note 2 515.16	Nil	Nil	515.16	568.15
Messy Church	*Note 2 1,173.09	Nil	Nil	1173.09	195.00
Youth Church	*Note 2 557.00	Nil	Nil	557.00	472.59
Ladies Retreat	*Note 2 1171.42	Nil	Nil	1171.42	112.62
Junior Church	*Note 2 Nil	Nil	Nil	0.00	Nil
Social Committee	*Note 2 2.52	Nil	Nil	2.52	380.00
Golden Age	*Note 2 2,795.64	Nil	Nil	2795.64	1391.56
Community Café	*Note 2 1,845.71	Nil	Nil	1845.71	2543.07
First Tuesday	*Note 2 Nil	Nil	Nil	Nil	Nil
Reachout	*Note 2 50.00	Nil	Nil	50.00	285.00
Total Receipts	97428.99	0	Nil	97428.99	109077.39
PAYMENTS					
Costs for Generating Funds	70.04	Nil	Nil	70.04	100.73
Charitable activities	89381.33	Nil	Nil	89381.33	125980.95
Pathfinders	*Note 2 182.35	Nil	Nil	182.35	Nil
Flower Fund	*Note 2 638.48	Nil	Nil	638.48	628.54
Messy Church	*Note 2 1,094.40	Nil	Nil	1094.40	434.43
Youth Church	*Note 2 393.05	Nil	Nil	393.05	441.55
Ladies Retreat	*Note 2 1066.80	Nil	Nil	1066.80	193.99
Junior Church	*Note 2 40.26	Nil	Nil	40.26	71.01
Social Committee	*Note 2 12.55	Nil	Nil	12.55	369.97
Golden Age	*Note 2 2,912.33	Nil	Nil	2912.33	1732.56
Community Café	*Note 2 1,582.78	Nil	Nil	1582.78	1015.12
First Tuesday	*Note 2 17.50	Nil	Nil	17.50	Nil
Reachout	*Note 2 Nil	Nil	Nil	Nil	144.74
Total Payments	97391.87	0.00	Nil	97391.87	131113.59

St Kentigern's Parish Church of Scotland: Kilmarnock

Receipts and Payments Account

Year ended 31 December 2023

(Continued)

	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023	Total 2022
	£	£	£	£	£
Excess of Receipts over Payments for the year before transfers	37.12	0.00	Nil	37.12 -	22,314.35
Transfers	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>
Excess of Receipts over Payments for the year	<u>37.12</u>	<u>0.00</u>	<u>Nil</u>	<u>37.12</u>	<u>-22,314.35</u>

* Note 1

Analysis of Other receipts	
Donation from organisation	1518.70
Funeral and Wedding donations	340.00
Leprosy Mission donations	577.60
Unicef Donations	150.00
Christian Aid Donations	396.54
Romania donations	744.81
Foodbank donations	120.00
Coronation lunch donations	149.44
East Ayrshire Council Warm Spaces grant	1000.00
Holiday club donations	95.00
Souper Sunday donations	302.80
Ceilidh donations	239.10
Romania accomodation donations	440.10
Tearfund appeal donations	868.50
Replacement banner donation	200.00
Open Day donations	80.00
Donations for Tiny Tots	90.00
Donation for Monday Club	20.00
Pew donations	70.00
Fixed credit - Opus Energy	150.00
Hamilton Arts Donations	360.00
Arua donation	150.00
Mediterranean Hope Collection (Fellowship of Kilman	317.70
Misc Donations	33.41
	8413.70

* Note 2

Unrestricted:

These receipts and payments are held in bank accounts by the named groups.
Accounts are audited and balance sheets held by Treasurer.

Restricted:

St Kentigern's Parish Church of Scotland: Kilmarnock
Statement of Balances
at 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	76,920.74	Nil	Nil	76,920.74	99,235.09
Movement in year:					
Excess of Receipts over Payments					
for the year	<u>37.12</u>	<u>0.00</u>	<u>Nil</u>	<u>37.12</u>	<u>-22,314.35</u>
Bank & deposit balances carried forward	<u>76,957.86</u>	<u>0.00</u>	<u>Nil</u>	<u>76,957.86</u>	<u>76,920.74</u>
<u>Investments at market value</u>	Nil				
<u>Assets</u>					
Gift Aid Receivable	Nil				
<u>Liabilities</u>					
Funds held for Romania	627.14				
Foodbank donation held	20.00				

The accounts were approved by the Trustees on

For and on behalf of the Unified Session

_____ Session Clerk
 _____ Treasurer

St Kentigern's Parish Church of Scotland: Kilmarnock
Notes to the Accounts

1 Trustees Remuneration and Related Party Transactions

██████████ paid £2520.80 in position as Director of Music

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec. 2023 £
2 Movement in Funds					
Unrestricted Funds					
Pathfinders	395.97	2.04	182.35	Nil	215.66
Messy Church	227.10	1,173.09	1,094.40	Nil	305.79
Youth Church	121.41	557.00	393.05	Nil	285.36
Reachout	394.27	50.00	0.00	Nil	444.27
Ladies Retreat	147.69	1,171.42	1,066.80	Nil	252.31
Social Committee	10.03	2.52	12.55	Nil	0.00
Golden Age	1,597.21	2,795.64	2,912.33	Nil	1,480.52
Community Café	1,685.99	1,845.71	1,582.78	Nil	1,948.92
First Tuesday	17.50	0.00	17.50	Nil	0.00
Flower Fund	445.57	515.16	638.48	Nil	322.25
Junior Church	424.85	0.00	40.26	Nil	384.59
Current Account	<u>71,453.15</u>	<u>89,316.41</u>	<u>89,451.37</u>	<u>Nil</u>	<u>71,318.19</u>
	76,920.74	97,428.99	97,391.87	Nil	76,957.86
Restricted Funds					
				Nil	0.00
				Nil	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>Nil</u>	<u>0.00</u>
Total Funds	<u>76,920.74</u>	<u>97,428.99</u>	<u>97,391.87</u>	<u>Nil</u>	<u>76,957.86</u>

St Kentigern's Parish Church of Scotland: Kilmarnock

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
WFO & Open Plate (non Gift Aid)	15,831.43	Nil	Nil	15,831.43	15,165.80
Gift Aid Donations	19,409.06	Nil	Nil	19,409.06	22,139.58
Tax Recovered on Gift Aid Dons	8,310.63	Nil	Nil	8,310.63	1,444.13
Other Offerings, Donations etc	<u>45,765.29</u>	<u>Nil</u>	<u>Nil</u>	<u>45,765.29</u>	<u>64,379.72</u>
	89,316.41	Nil	Nil	89,316.41	103,129.23
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	70.04	Nil	Nil	70.04	100.73
Charitable Activities					
Ministries & Mission allocation	16946.00	Nil	Nil	16,946.00	19352.00
Presbytery dues	715.00	Nil	Nil	715.00	765.00
Locum Minister's & IM expenses	401.26	Nil	Nil	401.26	205.26
Pulpit supply	Nil	Nil	Nil	0.00	Nil
Director of Music and cover	3040.80	Nil	Nil	3,040.80	2590.00
Fabric repairs and maintenance	5458.06	Nil	Nil	5,458.06	10053.91
sanctuary redevelopment & inclusive toilet	37865.84	Nil	Nil	37,865.84	Nil
Heat & Light	1428.09	Nil	Nil	1,428.09	7256.80
Insurance	2018.56	Nil	Nil	2,018.56	2043.68
Licences	1246.1	Nil	Nil	1,246.10	1228.88
Printing, stationery, postage	1209.14	Nil	Nil	1,209.14	310.83
Phone service for Church Services	128.40	Nil	Nil	128.40	118.80
Broadband	720.00	Nil	Nil	720.00	720.00
Locum Costs	6426.18	Nil	Nil	6,426.18	6900.00
Instrument Maintenance	444.48	Nil	Nil	444.48	Nil
Committees	1012.13	Nil	Nil	1,012.13	672.40
Streaming expneses	42.50	Nil	Nil	42.50	Nil
Dishwasher	Nil	Nil	Nil	0.00	1409.98
Cleaner	2494.30	Nil	Nil	2,494.30	2244.24
New Printer & ink cartridges	Nil	Nil	Nil	0.00	692.85
Honorarium	Nil	Nil	Nil	0.00	5000.00
Kitchen extension	1280.16	Nil	Nil	1,280.16	58259.29
Other Expenses	* Note 3 <u>6,504.33</u>	<u>Nil</u>	<u>Nil</u>	<u>6,504.33</u>	<u>6,157.03</u>
	89,451.37	Nil	Nil	89,451.37	126,081.68
Governance costs					
Independent examiner's fees	Nil	Nil	Nil	Nil	Nil
Other payments					
Purchase of assets	Nil	Nil	Nil	Nil	Nil
Purchase of investments	Nil	Nil	Nil	Nil	Nil

St Kentigern's Parish Church of Scotland: Kilmarnock
(Continued)

* Note 3	
Land and Mineral Survey Services	1182.00
Romaia visit accomodation	440.10
Holiday club expenses	91.67
Paper uplifts	20.93
Golden Age	200.00
Messy Church	200.00
Youth Church	150.00
Tax Assist	160.80
Gifts	56.50
Replacement banner & feather flag	199.63
Leaflet display holder	48.99
Bank charge (transfer to Romania)	22.00
Transfer to Mediteranean Hope (on behalf of FKC)	317.70
Bank charge (transfer to Mediteanean Hope)	22.00
Sundries	26.00
Third Parties	3366.01
Total	6504.33

ST KENTIGERN'S CHURCH OF SCOTLAND: KILMARNOCK
(CONTINUED)

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 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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,302.

6. Collections for Third Parties

	2023	2022
	£	£
Leprosy Mission	597.60	330.14
Christian Aid	396.54	371.50
UNICEF	150.00	201.28
Church of Scotland Souper Sunday (HIV)	302.80	330.55
Romania	800.57	1211.75
Tearfund (Turkey Earthquake appeal)	868.50	Nil
Ukraine appeal	Nil	750.00
	<u>3116.01</u>	<u>3195.22</u>

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

<u>CONSOLODATED FABRIC FUND CAPITAL (56)</u>	2023	2022
Deposit Account		
Credit Balances held at 31 December	67329.89	103005.48
Market Value of Balances at 31 December	Nil	Nil
<u>CONSOLODATED FABRIC FUND REVENUE (50)</u>	2023	2022
Credit Balance at 31 December	5343.55	1488.63
<u>TEMPORARY ACCOUNT</u>	2023	2022
Credit Balance at 31 December	Nil	Nil

