

**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: Rev Dr David Hume BA, MSc, PhD, Cert. HE (Interim Moderator)
8 Finlaggan Place
Kilmarnock
KA3 1UY

Trustees

Kirk Session Members

Mesdames: A Brown, M Craig, A Dunachie, T Grant, S Hamilton, T Hamilton, A Hogg, A McCabe, M MacNee,

Messieurs: S Brown, W Craig (Retired 2025), J Herd, W Kerr, R McCabe, J McHardy, C MacNee, I Rennie,
J Tomlinson

Principal Office-bearers

Interim Moderator and Locum Minister: Rev Dr David Hume, BA, MSc, PhD, Cert HE

Session Clerk: Mr A Brown (Interim Session Clerk)

Church Treasurer: Mr Ross McCabe

Independent Examiner

Linda Austin
6 Old Rome Drive
Kilmarnock
KA1 2RU

Bankers

Royal Bank of Scotland,
John Finnie Street
Kilmarnock

Trustees' Annual Report
Year ended 31 December 2025
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.

Agreed that a Union be formed with Kay Park Parish Church, Hurlford Church and St Kentigern's. However, said Union will only occur when Rev Maxwell retires or leaves Kay Park Parish Church.

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
Tuesday:	Tiny Tots Toddlers Group Golden Age – meet once per month
Wednesday:	Community Café Handy Crafters
Thursday:	Girls' Brigade
Friday:	Messy Church monthly Children's Art Club P4 – P7 fortnightly Adult Art Class monthly
Saturday:	Men's Breakfast second Saturday of each month

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.

Objectives and Activities (Contd.)

Rev Dr David Hume was appointed Interim Moderator and Locum Minister in February 2025. We continued to have three Worship Leaders who shared with the Interim Moderator in Sunday Worship.

A Bereavement Service in December was delivered by Rev Dr Hume who also led our Christmas Eve Service which attracted a full attendance with people from within community and beyond attending. Three Worship Leaders delivered a pre-recorded Christmas Day Service. A successful joint Carol Service was held by our Girls' Brigade and Outreach Committee.

We submitted to Presbytery of South West Scotland an update on our Five Year Plan.

Achievements and Performance

Live streaming continues to be offered for Sunday worship and has also included 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. Members are also able to join in worship through a dedicated telephone link.

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 went to the Foodbank.

Our Church Halls continue to be used by outside agencies.

We have entered our final year of supporting two rural Churches in north west Romania, our association organised by The Church of Scotland World Mission Council. Two Elders visited said Churches in April/May 2025. Christmas Greeting messages from members of the congregation appeared on screen, donations raised supporting our Romania Project.

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

We reintroduced Elders Districts whereby Elders can contact members either by visiting, telephone, text or at Church. Feedback for any pastoral care issues were passed on to Rev Hume.

As detailed in our Objectives and Activities all weekly activities continue to meet regularly, well attended and are fully endorsed in the life of our Church. A number from Youth Church attended a Scripture Union Camp and follow up Youth Weekend.

Our Praise Band "Reachout" continue to lead our worship.

A very successful Ladies Retreat was held in September with ladies from different Churches throughout the area attending.

A new small housing estate was built within our Parish and a visitation was made to the 48 houses, a positive response being received.

A Property Quinquennial Visit by Presbytery of South West Scotland was carried out in July 2025 with no major structural problems found.

Financial Review

In 2025 both income and expenditure decreased compared to 2024. There was a small decrease in offerings and income from hall rentals but an increase in gift aided donations recovered. The congregation remains generous in supporting our twinned Churches in Romania and other third parties.

Anticipated expenditure on an accessible toilet, which would have been reclaimed from the Consolidated Fabric Fund, was not incurred. Ongoing engagement with a utilities supplier has resulted in reduced heating expenses. Overall fabric expenses were reduced, though still included significant one off costs highlighted by the Presbytery quinquennial visit. Another notable one off expense was the purchase of a replacement organ.

The overall effect of the information stated was a deficit of £12872.47. This is a reduction of the deficit of £25346.03, recorded in 2024.

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,



Sandy Brown
Interim Session Clerk

Date17/5/2026.....

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 2025 which are set out on pages 6 to 13

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.



Linda Austin
6 Old Rome Drive
Kilmarnock
KA1 2RU

Date 18/03/26

St Kentigern's Parish Church of Scotland: Kilmarnock

Receipts and Payments Account

Year ended 31 December 2025

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds		
	2025	2025	2025	2025	2024
	£	£	£	£	£
RECEIPTS					
Donations	47647.69	Nil	Nil	47647.69	41234.7
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	1737.00	Nil	Nil	1737.00	2347.50
Sale of assets	Nil	Nil	Nil	Nil	Nil
Sale of investments	Nil	Nil	Nil	Nil	Nil
Grants	Nil	Nil	Nil	Nil	750.00
Receipts from General Trustees	Nil	Nil	Nil	Nil	17269.42
Other Receipts	*Note 1 5386.96	Nil	Nil	5386.96	5225.49
Pathfinders	*Note 2 Nil	Nil	Nil	Nil	Nil
Flower Fund	*Note 2 968.10	Nil	Nil	968.10	735.50
Messy Church	*Note 2 436.18	Nil	Nil	436.18	796.92
Youth Church	* Note 2 577.00	Nil	Nil	577.00	515.14
Ladies Retreat	*Note 2 589.22	Nil	Nil	589.22	782.07
Junior Church	*Note 2 10.00	Nil	Nil	10.00	Nil
Golden Age	*Note 2 3,210.66	Nil	Nil	3210.66	2,578.47
Community Café	*Note 2 1,831.33	Nil	Nil	1831.33	1,687.25
Tiny Tots	*Note 2 1233.34	Nil	Nil	1233.34	767.69
Monday Club	*Note 2 30.00	Nil	Nil	30.00	120.00
Reachout	*Note 2 Nil	Nil	Nil	Nil	100.00
Total Receipts	63657.48	Nil	Nil	63657.48	74910.15
PAYMENTS					
Costs for Generating Funds	80.12	Nil	Nil	80.12	77.04
Charitable activities	68865.40	Nil	Nil	68865.40	93256.31
Pathfinders	*Note 2 Nil	Nil	Nil	Nil	215.66
Flower Fund	*Note 2 868.10	Nil	Nil	868.10	735.49
Messy Church	*Note 2 378.53	Nil	Nil	378.53	833.53
Youth Church	*Note 2 567.57	Nil	Nil	567.57	503.86
Ladies Retreat	*Note 2 670.32	Nil	Nil	670.32	803.25
Junior Church	*Note 2 58.72	Nil	Nil	58.72	109.04
Golden Age	*Note 2 2,519.70	Nil	Nil	2519.70	1,127.56
Community Café	*Note 2 1,576.75	Nil	Nil	1576.75	1,926.53
Tiny Tots	*Note 2 871.14	Nil	Nil	871.14	566.51
Monday Club	*Note 2 73.60	Nil	Nil	73.60	76.40
Reachout	* Note 2 Nil	Nil	Nil	Nil	25.00
Total Payments	76529.95	0.00	Nil	76529.95	100256.18

St Kentigern's Parish Church of Scotland: Kilmarnock

Receipts and Payments Account

Year ended 31 December 2025

(Continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Excess of Receipts over Payments for the year before transfers	-12,872.47	Nil	Nil	-12,872.47	25,346.03
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>-12,872.47</u>	<u>Nil</u>	<u>Nil</u>	<u>-12,872.47</u>	<u>-25,346.03</u>

* Note 1

Analysis of Other receipts

Donation from organisation	1015.10
Funeral and Wedding donations	220.00
Leprosy Mission donations	446.62
Unicef Donations	148.34
Christian Aid Donations	307.00
Romania donations	1050.25
Foodbank donations	1046.65
Ceilidh donations	205.00
Souper Sunday donations	163.85
Donations for Tiny Tots	60.00
Donation for Messy Church	80.00
Hamilton Arts Donations	220.00
Donation for Scripture Union gaming night	200.00
Gaming night tuck shop proceeds	50.60
Magnitude donation	20.00
Donation for Easter Adventure	20.00
Open Reach refund	54.31
Gardening work donation	40.00

Misc Donations	39.24
	5386.96

* 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 2025	Total 2024
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	51,611.83	Nil	Nil	51,611.83	76,957.86
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	<u>-12,872.47</u>	<u>Nil</u>	<u>Nil</u>	<u>-12,872.47</u>	<u>-25,346.03</u>
Bank & deposit balances carried forward	<u>38,739.36</u>	<u>Nil</u>	<u>Nil</u>	<u>38,739.36</u>	<u>51,611.83</u>
<u>Investments at market value</u>	Nil				
<u>Assets</u>					
Gift Aid Receivable	Nil				
<u>Liabilities</u>					
Funds held for Romania	515.85				

The accounts were approved by the Trustees on 17/3/2026

For and on behalf of the Unified Session

D. Brown, Session Clerk
Rob Muir Treasurer

1 Trustees Remuneration and Related Party Transactions

	At 1 January 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec. 2025 £
2 Movement in Funds					
Unrestricted Funds					
Pathfinders	0.00	0.00	0.00	Nil	0.00
Messy Church	269.18	436.18	378.53	Nil	326.83
Youth Church	296.64	577.00	567.57	Nil	306.07
Reachout	519.27	0.00	0.00	Nil	519.27
Ladies Retreat	231.13	589.22	670.32	Nil	150.03
Golden Age	2,931.43	3,210.66	2,519.70	Nil	3,622.39
Community Café	1,709.64	1,831.33	1,576.75	Nil	1,964.22
Tiny Tots	201.18	1,233.34	871.14	Nil	563.38
Monday Club	43.60	30.00	73.60	Nil	0.00
Flower Fund	322.26	968.10	868.10	Nil	422.26
Junior Church	275.55	10.00	58.72	Nil	226.83
Current Account	44,811.95	54,771.65	68,945.52	Nil	30,638.08
	<u>51,611.83</u>	<u>63,657.48</u>	<u>76,529.95</u>	<u>Nil</u>	<u>38,739.36</u>
Restricted Funds					
				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>51,611.83</u>	<u>63,657.48</u>	<u>76,529.95</u>	<u>Nil</u>	<u>38,739.36</u>

St Kentigern's Parish Church of Scotland: Kilmarnock

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations					
WFO & Open Plate (non Gift Aid)	12,197.52	Nil	Nil	12,197.52	15,883.64
Gift Aid Donations	23,373.13	Nil	Nil	23,373.13	20,640.79
Tax Recovered on Gift Aid Dons	12,077.04	Nil	Nil	12,077.04	4,710.27
Other Offerings, Donations etc	7,123.96	Nil	Nil	7,123.96	25,592.41
	<u>54,771.65</u>	<u>Nil</u>	<u>Nil</u>	<u>54,771.65</u>	<u>66,827.11</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	80.12	Nil	Nil	80.12	77.04
Charitable Activities					
Ministries & Mission allocation	26926.00	Nil	Nil	26,926.00	13030.00
Presbytery dues	822.94	Nil	Nil	822.94	715.00
Interim Moderator/Locum Minister's Expenses	315.89	Nil	Nil	315.89	893.74
Pulpit supply	300.00	Nil	Nil	300.00	100.00
Church Musician and cover	3210.19	Nil	Nil	3,210.19	3588.98
Fabric repairs and maintenance	7543.86	Nil	Nil	7,543.86	17360.32
Cleaner	1,921.14	Nil	Nil	1,921.14	2009.97
Streaming expneses	Nil	Nil	Nil	0.00	497.03
Heat & Light	11737.79	Nil	Nil	11,737.79	20665.48
Insurance	2081.28	Nil	Nil	2,081.28	1961.73
Licences	1538.44	Nil	Nil	1,538.44	1495.56
Printing, stationery, postage	446.80	Nil	Nil	446.80	1203.12
Phone service for Church Services	128.40	Nil	Nil	128.40	128.40
Broadband	725.45	Nil	Nil	725.45	720.00
Locum Costs	784.55	Nil	Nil	784.55	9283.72
Instrument Maintenance	Nil	Nil	Nil	0.00	Nil
Replacment Organ	4000.00	Nil	Nil	4,000.00	Nil
Outreach Committee	458.81	Nil	Nil	458.81	1177.08
Fellowship Committee	392.74	Nil	Nil	392.74	401.25
Worship Committee	Nil	Nil	Nil	0.00	21.64
Accessable Toilet	1,550.40	Nil	Nil	1,550.40	Nil
Fire alarm & emergency lighting	Nil	Nil	Nil	0.00	13804.80
Other Expenses	* Note 3 <u>3,980.72</u>	<u>Nil</u>	<u>Nil</u>	<u>3,980.72</u>	<u>4,198.49</u>
	<u>68,945.52</u>	<u>Nil</u>	<u>Nil</u>	<u>68,945.52</u>	<u>93,333.35</u>
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	
Scripture Union magnitude donation	20.00
Scripture Union gaming night donation	100.00
5th Kilmarnock Girls' Bridage	200.00
Bin uplifts	24.60
Easter Adventure expenses	15.65
Messy Church (donations received)	80.00
Tiny Tots (donations received)	60.00
Romania	1094.01
Donations to foodbank	1046.65
Tax Assist	264.00
Sundries	10.00
Third Parties	1065.81

Total	3980.72
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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 £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

6. Collections for Third Parties

	2025	2024
	£	£
Leprosy Mission	446.62	434.35
Christian Aid	307.00	244.20
UNICEF	148.34	110.02
Church of Scotland Souper Sunday (HIV)	163.85	230.00
Romania	1094.01	1165.87
	<u>2159.82</u>	<u>2184.44</u>

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

<u>CONSOLODATED FABRIC FUND CAPITAL (56)</u>	2025	2024
Deposit Account		
Credit Balances held at 31 December	50060.47	50060.47
Market Value of Balances at 31 December	Nil	Nil
 <u>CONSOLODATED FABRIC FUND REVENUE (50)</u>	 2025	 2024
Credit Balance at 31 December	11407.62	8930.17
 <u>TEMPORARY ACCOUNT</u>	 2025	 2024
Credit Balance at 31 December	Nil	Nil