

ST MAURS GLENCAIRN CHURCH OF SCOTLAND

KILMAURS

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2025**

CONGREGATION No. 110635

CHARITY NO. SC009036

TRUSTEES ANNUAL REPORT

Year ended 31 December 2025

Structure, Governance and Management

The Church is administered in accordance with the terms of the Unitary Constitution of the Church of Scotland (8 November 2023)

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Elders of the Church chosen from the members of the Church, and 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 the Presbytery.

Organisational Structure

The Kirk Session meets six times a year. While the Kirk Session is responsible, and individual members of the Session as Elders, act and seriously accept their role as Trustees in relation to Charity legislation, the practice allows for greater flexibility in the manner in which allows Elders to manage their skills and talents in specific areas of interest. The Kirk Session makes its decisions, sets its priorities on behalf of the Congregation, and in the form of committees looks after the various aspects of the Congregation's life and witness (Finance, Property etc). The Kirk Session is responsible for preparing the remit of each committee. The members of the committees must include Elders, but do not need to comprise solely of Elders, and, therefore, a number of people, who would be unwilling or unable to accept the obligations and duties of Eldership, are able to be fully involved in the life of the Congregation and its organisation as circumstances allow.

Trustees Annual Report
Year ended 31 December 2025

The Trustees present the annual report and accounts for St Maur's-Glencairn Church of Scotland for year ended 31 December 2025

Reference and Administration Information

Charity Name	St. Maur's-Glencairn Church of Scotland Kilmaurs
Charity Reference Number	SC 009036
Congregation Reference Number	110635
Contact Address	31 Fairways Stewarton Kilmarnock KA3 5DA

Trustees

Members of the Kirk Session

Rev J A Urquhart	
James M Gray	Eleanor Vallance
Marjorie G Dunsmore	Robert Menzies
Edith E Fulton	Isabella G McGilp
Susan Deans	Jean Sands
Aileen P M Todd	Anne D Barnaby
Fiona A Kellacher	Gillian Machin
Robert Greig	

Convenors

Saskia Yates (Safeguarding)	H Roan Rutherford (Property)
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Alexander Chalmers

Principal Office Bearers

Minister	Rev J A Urquhart
Session Clerk	James M Gray
Treasurer	Robert Greig

Independent Examiner

Henry Brown & Co
26 Portland Street
Kilmarnock KA1 3EB

Bankers

Bank of Scotland
30/34 King Street
Kilmarnock KA1 1NP

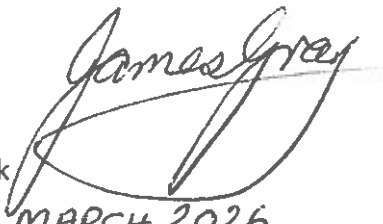
Statement of Trustees' Responsibilities

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 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 Finances 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 2 MARCH 2026

A handwritten signature in black ink, appearing to read "James Gray". The signature is written in a cursive style with a large, sweeping flourish at the end.

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 of every Parish of Scotland through a territorial ministry. It operates with other churches in various Ecumenical bodies in Scotland and beyond.

As a rural parish, Kilmaurs: St Maur's-Glencairn thrives to be at the centre of Community Life, with services at 11.00am in Church on Sunday mornings. Family services are held regularly throughout the year, when the emphasis is aimed at the younger members of the family circle, and normally in association with Messy Church. Communion Services are held three times a year, on the first Sundays of March, June and October. Communion is also celebrated during the service on the last Sunday of the year. Throughout the year, Kilmaurs: St Maur's-Glencairn participates in celebrations and festivities; Mother's Day, when a daffodil posy is presented to every lady in Church on the day, courtesy of the Flower Committee; Holy Week services are held in conjunction with Crosshouse Church, with the 2025 Maundy Thursday service in Crosshouse Church, and the Good Friday service in St Maur's-Glencairn, with the retiring collection on both evenings being on behalf of the Scottish Bible Society. Being a rural parish, Harvest Thanksgiving is a big event within our calendar, and the Harvest Committee deserve great praise and thanks for the magnificent display within the Church. Harvest gifts collected before and during the service were presented to East Ayrshire Foodbank at the conclusion of the service. Remembrance Day saw a good representation from the Brownies and Guides, the Scout Group, and various other village associations and organisations. Colours were presented, and at the conclusion of the service several wreaths were laid, on behalf of the local associations at the War Memorial. A retiring collection on behalf of Poppy Scotland was also uplifted. The spontaneous Nativity Play, organised by Messy Church, was a great success, and congratulations should be heaped on all who helped create, write, direct and produce this play, and to all the children and adults who participated during the service, helping to bring the true meaning of Christmas to the village. The Christmas Eve Watchnight 'Carols by Candlelight' service was again held at 11.15pm in Church, with a retiring collection on behalf of Christian Aid.

Maintenance is an integral part of Kirk Session business, and Roan Rutherford regularly updates the Session on the Church and Manse Fabric. This year we had an integrated inspection of the Church by the Presbytery Building's Officer Esme Greenan, who produced a lengthy report on the interior and exterior condition of the building, and categorising the need for repair or replacement, which will act as a blueprint for further maintenance projects. During the year we repaired the two larger Rose Windows, and stripped the plaster from the stonework in the West vestibule to lessen the damage to the internal stonework. Work is still needing to be done to the tower, to comply with some of the more essential

repairs on the report. The list is lengthy, but, the Session will work through it and set out plans in respect of urgency.

The Church choir, ably led by David Hunter, continues to attract new members. The Introids and incidental music played are pertinent to the season or time of year, set the scene for Morning Worship, and bring another aspect of spiritual meaning to the service.

The Guild continues to meet in the Community Centre, and is much enjoyed by all members. Speakers come from all walks of life, and entertain, inform and educate members on matters local, national and international, with special emphasis on specific current Guild Projects at home or overseas, but always with the over-riding theme expressing the Guild motto of 'Whose we are, and Whom we serve'. Members of the Guild continue to remind us all that new members will always be made most welcome, and that membership is open to males as well as females !!!

Messy Church continues to be a Kilmaurs success story. The Messy Church committee should be heartily congratulated not only for their programs and syllabus, but also for their dedication and enthusiasm to promote such a worthwhile and enjoyable aspect of Kilmaurs: St Maur's-Glencairn Church Life. It is designed for children and adults, and aimed at all ages and families. Why not come along, and give your support to this dedicated group who continue to provide an excellent service to our Church and the wider Community.

The Flower Committee work extremely hard to ensure the Sanctuary has a floral display every Sunday morning, and during all Church festivities, or special occasions. All Sundays within the year are covered, and volunteers for distribution after the service is also well planned. Anyone wishing to be added to the Flower List or to assist with monthly distribution should contact the Minister, or any member of the Flower Committee.

The Action Group forms the social committee of the Church. Post Covid has been difficult for the Action Group, but they have again risen to the occasion promoting the monthly 'Tea, Coffee, Biscuit and a blether' sessions on the last Sunday of each month after the Morning Service. The Sponsored Walk 'roon the park' has also been reborn and enjoyed by all the walkers taking part. New members will be made most welcome, as they say new members bring new ideas.

We welcomed several well known Ministers for pulpit supply during the latter part of the year. Two of our own members, Rev James McCulloch and Rev Dr Samuel Lamarti stepped back into their robes to conduct several services, as did Rev Bill Jackson, Rev Scott Rae, Very Rev William Hewitt and Very Rev Dr David Lacy, and we thank them most sincerely for their experience, help and guidance during September, October and November.

Over the past year we lost many members who dedicated their lives to the work and witness of this congregation, and we surround their families with our love and prayers that they may know God's comfort in their sad bereavements.

We welcome Kenny Thomson as our new Roll Keeper, and wish him well in his appointment. Saskia Yates and Anne Barnaby are now involved in the joint post of Gift Aid Convenor and will be in consultation with HMRC for Tax returns due. We wish them well in their endeavours.

The Church of Scotland continues to change, the local Church is changing, but during all the changes taking place locally or nationally, within the Church or community, one thing is constant and that is the special relationship Kilmaurs has with its Minister and Manse family. We would, at this time, like to thank John and Barbara for their continual leadership, their friendship and affection, their dedication and support, their Spiritual Guidance to all within the Church and in the wider Community, and we hope and pray for very many years to come.

Independent Examiner's Report to the Trustees of St Maurs Glencairn Church of Scotland, Kilmaurs

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 -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

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.



Gregor D Orr B.Acc. C.A.
Henry Brown & Co.,
Chartered Accountants
Kilmarnock

Date: 24/3/26

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS
RECEIPTS AND PAYMENTS ACCOUNT
Year ended 31 December 2025

	Note	Unrestricted Fund 2025	Restricted Fund 2025	Endowment Fund 2025	Total 2025	Total 2024
<u>Receipts</u>						
Donations	3	£55,231	£847	£0	£56,078	£62,281
Total Receipts		£55,231	£847	£0	£56,078	£62,281
<u>Payments</u>						
Costs of Generating Fund		£163	£0	£0	£163	£0
Charitable activities		£63,722	£1,244		£64,966	£64,394
Total Payments		£63,885	£1,244	£0	£65,129	£64,394
Excess of Receipts over Payments for the year before transfers		-£8,654	-£397	£0	-£9,051	-£2,113
Transfer between funds		£0	£0		£0	£0
Excess of Receipts over Payments for the year		-£8,654	-£397	£0	-£9,051	-£2,113

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURSSTATEMENT OF BALANCESat 31 December 2025

	<u>Unrestricted</u>	<u>Restricted Funds</u>	<u>Total 2025</u>	<u>Total 2024</u>
Bank and Deposit Balance brought forward	£58,295	£9,251	£67,546	£69,659
Movement in year	-£8,654	-£397	-£9,051	-£2,113
	<u>£49,641</u>	<u>£8,854</u>	<u>£58,495</u>	<u>£67,546</u>

Assets

Gift Aid Receivable	<u>£11,384</u>			<u>£5,692</u>
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The accounts were approved by the Kirk Session and Financial Board on

2/3/26.

Session Clerk:

Treasurer:

James Gray
Robert Gray

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS**NOTES TO THE ACCOUNTS****1 Trustee Remuneration and Related Party Transactions**

During the year 1 trustee received reimbursement of expenses incurred totalling £

Rev J Urquhart received Expenses	£2,329
Council Tax	£2,534

It is a requirement of his office that the Minister resides in the Manse, therefore the Council Tax is an expense of the Church

2 Movement in Funds

	As at 01-Jan-25	Receipts	Payments	Transfer	Dec-25
<u>Unrestricted Funds:</u>					
Fabric Fund	£10,289	£0	£0	-£4,700	£5,589
General Fund	£48,006	£56,696	£65,350	£4,700	£44,052
	<u>£58,295</u>	<u>£56,696</u>	<u>£65,350</u>	<u>£0</u>	<u>£49,641</u>
<u>Restricted Funds:</u>					
Flower Committee	£823	£71	£81	£0	£813
Messy Church	£284	£0	£0	£0	£284
Guild Fund	£1,155	£661	£779	£0	£1,037
Action Group	£6,989	£115	£384	£0	£6,720
	<u>£9,251</u>	<u>£847</u>	<u>£1,244</u>	<u>£0</u>	<u>£8,854</u>

Purpose of Designated Funds:

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

Purpose of Restricted Funds:

Flower Committee - This is a fund to provide flowers for display during the services of worship.

Guild Fund - This is a fund set aside for the use of the Guild

Action Group - This is a fund set aside for purposes to be decided in consultation with the Congregational Board.

Messy Church - This is a Fund set aside for use of Messy Church

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS**NOTES TO THE ACCOUNTS**

	Unrestricted Fund <u>2025</u>	Restricted Fund <u>2025</u>	Endowment Fund <u>2025</u>	Total <u>2025</u>	Total <u>2024</u>
3					
<u>Analysis of Donations</u>					
WFO Scheme	£10,918		£0	£10,918	£11,038
Gift Aid Donations	£37,201		£0	£37,201	£34,224
Tax Recovered on Gift Aid				£0	£0
Donations	£0		£0	£0	£5,700
Ordinary Offerings	£3,931		£0	£3,931	£7,319
Other Offerings, Donations etc.	£3,181	£847	£0	£4,028	£4,000
	<u>£55,231</u>	<u>£847</u>	<u>£0</u>	<u>£56,078</u>	<u>£62,281</u>
4					
<u>Analysis of Payments</u>					
Cost of generating funds					
Offering envelopes	£163			£163	£0
	<u>£163</u>	<u>£0</u>	<u>£0</u>	<u>£163</u>	<u>£0</u>
<u>Charitable activities</u>					
Ministries & Mission allocation	£36,834			£36,834	£33,765
Presbytery Dues	£1,314			£1,314	£946
Minister's Expenses	£2,329			£2,329	£1,780
Pulpit Supply	£1,106			£1,106	£0
Other Staffing Costs	£5,942			£5,942	£6,864
Fabric Repairs	£6,521			£6,521	£4,359
Council Tax	£2,534			£2,534	£2,617
Heat and Light	£2,740			£2,740	£7,780
Insurance	£3,513			£3,513	£2,899
Organist / Music	£0			£0	£0
Printing, Stationery & Postage	£170			£170	£411
Other Expenses	£720	£1,244	£0	£1,964	£2,973
	<u>£63,722</u>	<u>£1,244</u>	<u>£0</u>	<u>£64,966</u>	<u>£64,394</u>
<u>Total Payments</u>	<u>£63,885</u>	<u>£1,244</u>	<u>£0</u>	<u>£65,129</u>	<u>£64,394</u>

ST MAURS GLENCAIRN CHURCH OF SCOTLAND, KILMAURS**NOTES TO THE ACCOUNTS**5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' 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 £32433 and the maximum stipend (in the tenth and subsequent years)£39856

6 Collections for third parties:

	<u>2025</u>	<u>2024</u>
Poppy Scotland	£132	£253
Scripture Union	£300	£300
David Donaldson	£0	£600
Childrens Society	£0	£174
Ayrshire Cancer Support and Care	£519	£0
Christian Aid	£155	£813
	<u>£1,106</u>	<u>£2,140</u>

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

2025 2024

CAPITAL ACCOUNT:

Credit Balances held at 31 December at cost	£7,588	£7,588
Market Value of Balances at 31 December	<u>£11,646</u>	<u>£11,019</u>

REVENUE ACCOUNT

Credit Balance at 31 December	<u>£4,259</u>	<u>£3,463</u>
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