

Irvine Old Parish Church of Scotland

Scotland · Charity number SC008345

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1894-01-01
Register	View on the OSCR register

Contact

Address 9
Kirkhill
Kilwinning
Kilwinning
Select County
Select County
KA13 6NB

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The charity is part of the Church of Scotland and exists to glorify God and to work for the advancement of His Kingdom within our local area. To welcome into our church anyone who already believes or is seeking a belief. We do this with services each Sunday in church, which can be viewed on-line. We open the doors of our hall, free of charge, for use by various groups and charities offering help within our community. We welcome our local Primary School regularly into the church and halls for their events. We welcome youth groups - Boys Brigade and Guides - into our premises.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£74,016	£142,621	-	2
2024-12-31	£65,941	£83,821	-	2
2023-12-31	£63,839	£115,031	-	1
2022-12-31	£62,943	£73,120	-	1
2021-12-31	£65,695	£105,873	-	1
2020-12-31	£66,525	£76,588	-	0

Irvine Old Parish Church of Scotland

Scotland - Charity number SC008345

Accounts

Registered Charity No: SC008345

**IRVINE OLD PARISH CHURCH OF SCOTLAND
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

**IRVINE OLD PARISH CHURCH OF SCOTLAND
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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IRVINE OLD PARISH CHURCH OF SCOTLAND

LEGAL AND ADMINISTRATIVE INFORMATION

Name: Irvine Old Parish Church of Scotland

Registered Office: 9 Kirkhill
Kilwinning
KA13 6NB

Operational Address: Kirkgate
Irvine
Ayrshire
KA12 0DG

Charity Registration Number: SC008345

Congregation Number: 110618

Trustees: Marjorie Adams
Jean Bell
William Cowan
Anna Freckleton
Scott Gallacher
Gordon Gardiner
Margaret Greenlees
William Kerr
Margaret McDougall
David McQueen
Samuel McVie
James McWaters
Derek J Murdoch
J. Derek Murdoch
Graeme Thomson
David R. Whitelaw

Principal Office-bearers: Interim Moderator: Rev Alex Wark
Session Clerk: David Whitelaw

Independent Examiners: Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers: Bank of Scotland
167 High Street
Irvine
Ayrshire
KA12 8AF

IRVINE OLD PARISH CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025.

The legal and administrative information on page one forms part of this report.

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC008345 and is administered in accordance with the terms of the Deed of Constitution (Quoad Omnia Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees.

The Kirk Session members are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. Those who accept the invitation are ordained by the minister of the church. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is moderated by the minister and meets nine times in a year for ordinary business, but can, at times, meet on an ad-hoc basis for particular items of business. It is responsible for all spiritual and temporal affairs within the church. Certain responsibilities are delegated to the Finance Committee, Property Committee, Safeguard Convener and Organisations 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 distinct 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.

In pursuit of this objective, services of worship are normally conducted in Irvine Old Parish Church every Sunday, these being open to anyone who wishes to attend. Services are also available to be viewed on-line as they are recorded live each Sunday.

Being the parish church of the town, civic services at which government bodies and local organisations attend once again took place.

Irvine Old continues to encourage youth organisations within our premises and has an operating Anchor Boys and Junior Section of the Boys' Brigade company.

Achievements and Performance

Following the uniting of five of six churches as one Parish under a Team Ministry, Irvine Old continues as a continuing vacancy.

Revd Alec Wark continues in the position of Interim Moderator and Locum and has over the years he has been with the church has established an excellent relationship with both the office bearers and the whole church family in his leadership and his pastoral work in the community.

IRVINE OLD PARISH CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (continued)

From a membership perspective, 2025 once again saw the deaths of a number of members, including Elders, in the year and membership development continues to be an issue.

The audio visual and live streaming and recording facilities has proven to be popular with a number of people regularly logging on each week to view the services either live or at a later date. With the approval of the Head Teacher, the facility has also used to live stream and record the Glebe Primary's services held at the end of each term.

The church continues its traditional role as "Town's Kirk" hosting the annual Kirkings for the Irvine Burns Club, Irvine Incorporated Trades and the Carter's Society as well as the Marymass Festival.

It is also the town's place of worship on Armistice Sunday and service is attended by representatives of the civic and military bodies as well as local organisations and members of the public.

In conjunction with the Church of Scotland organisation, Crossreach, Irvine Old continues to support the Umbrella Project, which is a drop-in facility for people referred by North Ayrshire Council as suffering the effects of loneliness and isolation. This operates within the premises two days per week.

The congregation continues its close relationship with the staff and pupils of Glebe Primary School, which is situated within our Parish. The school population hold the end-of-term service at least three times a year (Easter, June and December) within the church and at the Christmas service always have the pupils perform a nativity play. These services are not only attended by the pupils and teachers but also by large numbers of family members, which is only possible due to the capacity of the church. At Christmas 2025, the pupils once again decorated a tree, sponsored by Irvine Old, at the Portal as part of the local Rotary Club's Caring Trees at Christmas project.

The school PTA also have made use of the hall premises during the year to hold fund raising events as well as end-of-term activities for the pupils.

Having hall accommodation situated in the centre of the town, the facilities are also used by outside organisations such as Alcoholics Anonymous, which has meetings on Wednesday evenings and Saturday mornings throughout the year.

A local media group meets each Monday morning offering skills in both technical and production skills to interested members of the public.

There is an established scheme run from the hall on two days per week whereby members of the public can donate clothing, especially suits and coats, and allows them to be given to those in need. The Ayrshire Nappy Service also runs one Friday per month from the hall providing free nappy distribution to families with young children.

During the summer months, the church was delighted to open our halls to the Presbytery's Crossing Together team under Alison Muir, who was running a summer club. This was well attended and the Kirk Session has offered the use of the premises to Crossing Together for any other project being undertaken.

IRVINE OLD PARISH CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (continued)

Being in a prime location in the town centre, the premises has been used by New Irvine Community Choir for its annual concert and is moving to our premises as a permanent base in 2026.

Due to the town centre situation, the church hall had been utilised by a number of groups for meetings throughout the year. As it is considered a mission centre, the Kirk Session continues to provide this facility free of charge to any charitable organisation.

Financial Review

The charity had incoming resources of £74,016 (2024: £65,941) and incurred expenditure of £142,621 (2024: £83,821), resulting in a deficit of £68,605 (2024: £17,880). At 31 December 2025 the charity had total funds of £238,527 (2024: £307,132), of which £86,084 (2024: £106,358) was held in designated funds and £121,151 (2024: £176,132) was tied up in restricted funds, leaving general free reserves of £31,292 (2024: £21,163).

Reserves Policy

The trustees' policy is to maintain general free reserves equal to 3 months' worth of expenditure, this equates to £35,655 (2024: £20,955). The general free reserves at 31 December 2025 was £31,292 (2024: £21,163) and therefore falls short of target level. The trustees are looking to improve this position going forward.

Approved by the Trustees and signed on their behalf,

Signed by:



Name: David Whitelaw, Session Clerk

Date: 3 May 2026

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF IRVINE OLD PARISH CHURCH OF SCOTLAND FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on page 6 to 9.

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) 2005 Act 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 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.

Jenna Fair BA (Hons) ACCA

Wbg Services LLP

168 Bath Street

Glasgow

G2 4TP

Date: 11 May 2026

IRVINE OLD PARISH CHURCH OF SCOTLAND
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
Receipts					
Donations	49,273	1,385	-	50,658	50,830
Receipts from charitable activities	-	-	-	-	568
Receipts from other trading	-	-	-	-	38
Investment income	4,726	7,860	-	12,586	14,505
Other income	10,772	-	-	10,772	-
Total Receipts	<u>64,771</u>	<u>9,245</u>	<u>-</u>	<u>74,016</u>	<u>65,941</u>
Payments					
Payments relating directly to charitable activities	52,495	89,226	-	141,721	82,410
Payments in relation to fundraising	-	-	-	-	751
Governance costs	900	-	-	900	660
Total Payments	<u>53,395</u>	<u>89,226</u>	<u>-</u>	<u>142,621</u>	<u>83,821</u>
Surplus/(deficit) for the year	<u>11,376</u>	<u>(79,981)</u>	<u>-</u>	<u>(68,605)</u>	<u>(17,880)</u>
Transfers between funds	(21,521)	25,000	(3,479)	-	-
Deficit for the year	<u>(10,145)</u>	<u>(54,981)</u>	<u>(3,479)</u>	<u>(68,605)</u>	<u>(17,880)</u>

IRVINE OLD PARISH CHURCH OF SCOTLAND
STATEMENT OF BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
Cash funds						
Cash and bank at start of year	1	127,521	176,132	3,479	307,132	325,012
Deficit shown on receipts and payments account		(10,145)	(54,981)	(3,479)	(68,605)	(17,880)
		117,376	121,151	-	238,527	307,132
Liabilities	2				948	-

Approved by the Trustees and signed on their behalf by:

Signed by:

BF2B0320B196423...
 Name: David Whitelaw, Session Clerk

Date: 3 May 2026

IRVINE OLD PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS

YEAR END 31 DECEMBER 2025

1. Funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
Unrestricted funds					
Endowment funds					
Kennedy Bequest	3,479	-	-	(3,479)	-
	<u>3,479</u>	<u>-</u>	<u>-</u>	<u>(3,479)</u>	<u>-</u>
Designated funds					
Consolidated loan fund	31,055	1,380	-	(25,000)	7,435
Consolidated fabric fund	75,303	3,346	-	-	78,649
	<u>106,358</u>	<u>4,726</u>	<u>-</u>	<u>(25,000)</u>	<u>86,084</u>
General funds	21,163	60,045	(53,395)	3,479	31,292
Total unrestricted funds	<u>131,000</u>	<u>64,771</u>	<u>(53,395)</u>	<u>(25,000)</u>	<u>117,376</u>
Restricted funds					
Consolidated fabric fund (revenue)	11,892	7,860	(380)	-	19,372
Consolidated fabric fund (capital)	164,240	-	(87,461)	25,000	101,779
Church maintenance offerings	-	1,320	(1,320)	-	-
Church utilities offerings	-	65	(65)	-	-
Total restricted funds	<u>176,132</u>	<u>9,245</u>	<u>(89,226)</u>	<u>25,000</u>	<u>121,151</u>
Total funds	<u>307,132</u>	<u>74,016</u>	<u>(142,621)</u>	<u>-</u>	<u>238,527</u>

- a) Half of Kennedy Bequest endowment fund may be used by the congregation for general purposes; the other half is to be retained in the fund for growth.

The Kennedy family approved the balance of £3,479 to be transferred to general funds and no further restrictions therefore apply.

- b) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Consolidated loan fund – This fund is intended for short-term investment and aims to provide a high rate of interest calculated quarterly in arrears, paid gross in May and November.

Consolidated fabric fund – This fund is intended for short-term investment and aims to provide a high rate of interest calculated quarterly in arrears, paid gross in May and November.

IRVINE OLD PARISH CHURCH OF SCOTLAND

NOTES TO THE ACCOUNTS

YEAR END 31 DECEMBER 2025

1. Funds (continued)

c) The charity has received the following restricted funds during the year:

Consolidated fabric fund (revenue) – This fund is restricted by the Church of Scotland and only to be used for matters pertaining to the Church property.

Consolidated fabric fund (capital) – This fund is restricted by the Church of Scotland and only to be used for matters pertaining to the Church property.

Church maintenance offerings – contributions towards church maintenance.

Church utilities offerings – contributions towards church utilities.

d) Transfers in the year relate to the trustees agreeing to contribute £25,000 into the Church of Scotland consolidated fabric fund capital account.

2. Liabilities

	2025	2024
	£	£
Accruals	948	-
	<u>948</u>	<u>-</u>

3. Related party transactions and trustees' expenses and remuneration

No trustee received any remuneration or was reimbursed any expenses during the year (2024: £Nil). No trustees made any donations during the year (2024: £Nil). No expenses were waived by trustees during the year (2024: £Nil).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity in the year (2024: £Nil).

Irvine Old Parish Church

Kirkgate
Irvine
Ayrshire
KA12 0DG

Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Dear Sirs

LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 December 2025.

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your independent examination, to the best of our knowledge and all the transactions undertaken by the charity have been reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings, have been made available to you.
2. The financial statements are free of material misstatements including omissions.
3. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
4. The charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
5. All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.
6. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
7. To the best of our knowledge and belief, the charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.
8. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of any further related party matters that require disclosure in order to comply with the requirements of charities legislation, the Statement of Recommended Practice for charity accounts or accounting standards.
9. The charity has not contracted for any capital expenditure other than as disclosed in the accounts.

10. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the financial statements.
11. We are not aware of any irregularities, including fraud, involving management or employees of the charity. No allegations of such irregularities, including fraud, have come to our attention.
12. We confirm that we have told you of all laws or regulations that are central to the charity's ability to conduct its business and confirm that there have been no material breaches.
13. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

We confirm that the above representations are made on the basis of enquiries of staff with relevant knowledge and experience (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed by:

BF2B0320B190423:..... Trustee

Date: 3 May 2026

Irvine Old Parish Church of Scotland

Scotland - Charity number SC008345

Accounts

**THE CHURCH OF SCOTLAND
IRVINE OLD PARISH CHURCH**

RECEIPTS and PAYMENTS

YEAR 2024

**Congregation No.: 110618
Scottish Charity No.: SC008345
Scottish Charity Name: Irvine Old Parish Church of Scotland**

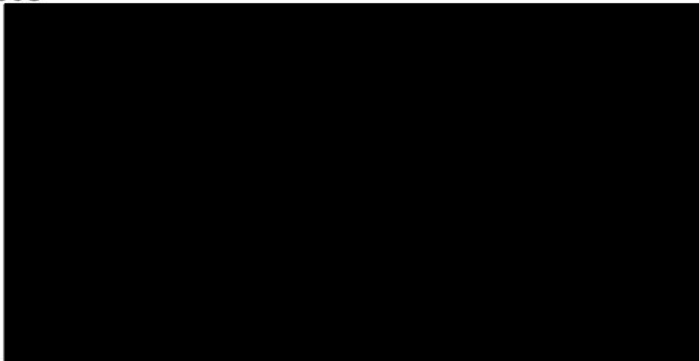
**Irvine Old Parish Church of Scotland
Trustees' Annual Report for Year ended 31 December 2024**

Reference and Administrative Information

Scottish Charity Name: Irvine Old Parish Church of Scotland
Scottish Charity No.: SC008345
Congregation No.: 110618

Contact Address: Kirkgate, Irvine, Ayrshire KA12 0DG

Trustees



Principal Office-bearers



Independent Examiner



Wbg Services LLP,
104 Main Street,
Prestwick,
KA9 1PA.

Bankers

Bank of Scotland,
167, High Street,
Irvine,
Ayrshire KA12 8AF

Irvine Old Parish Church of Scotland Trustees' Annual Report for Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The congregation is a registered charity, number SC008345 and is administered in accordance with the terms of the Deed of Constitution (Quoad Omnia Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees.

The Kirk Session members are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. Those who accept the invitation are ordained by the minister of the church. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

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Irvine Old continues to encourage youth organisations within our premises and has an operating Anchor Boys and Junior Section of the Boys' Brigade company.

In conjunction with the Church of Scotland organisation, Crossreach, Irvine Old continues to support the Umbrella Project, which is a drop-in facility for people referred by North Ayrshire Council as suffering the effects of loneliness and isolation. This operates within the premises two days per week.

Having hall accommodation situated in the centre of the town, the facilities are also used by outside organisations such as Alcoholics Anonymous, which has meetings on Tuesday evenings and Saturday mornings throughout the year.

There is now also an established scheme run from the hall on two days per week whereby members of the public can donate clothing, especially suits and coats, and allows them to be given to those in

need. The Ayrshire Nappy Service runs one Friday per month from the hall providing free nappy distribution to families with young children.

Irvine Old Parish Church of Scotland Trustees' Annual Report for Year ended 31 December 2024

Achievements and Performance

Following the uniting of five of six churches as one Parish under a Team Ministry, Irvine Old continues as a continuing vacancy.

Following the resignation of the [REDACTED] in October 2023 as Interim Moderator and Locum, the services in the church were carried out by Reader [REDACTED] and also by a group of Elders. However, as no replacement was forthcoming as either Interim Moderator and / or Locum, no Session meetings could be held and the Annual Accounts for 2023 could not be approved, Revd Wark volunteered to resume the position and, with Presbytery's approval and with the congregation's whole-hearted support, did so in April 2024.

From a membership perspective, 2024 saw the deaths of a number of members, including Elders, in the year and membership development continues to be an issue.

The audio visual and live streaming and recording facilities has proven to be popular with a number of people regularly logging on each week to view the services either live or at a later date. With the approval of the Head Teacher, the facility has also used to live stream and record the Glebe Primary's services held at the end of each term.

The church continues its traditional role as "Town's Kirk" hosting the annual Kirkings for the Irvine Burns Club, Irvine Incorporated Trades and the Carter's Society as well as the Marymass Festival. It is also the town's place of worship on Armistice Sunday and service is attended by representatives of the civic and military bodies as well as local organisations and members of the public.

2024 was the year the present church building celebrated its 250th Anniversary and in June the congregation set up an exhibition of life in the church over those years including various documents and artifacts. The records pertaining to births, deaths and marriages proved to be of particular fascination to many who attended over the period especially of they had familial ties to the town. On 23rd June, the congregation welcomed the Moderator, Clerk and Depute Clerk from the Presbytery as well as the Provost of North Ayrshire, the former MP, representatives from the Incorporated Trades, Carters Society, Irvine Burns Club and Irvine Lasses Burns Club and 2nd Irvine Boys Brigade to a celebratory service. Following the service, visitors were invited to join the congregation for tea/coffee and plenty of cakes and to view the 250th anniversary exhibition. The MP presented the congregation with a copy of the Early Day Motion which she had proposed in Parliament congratulating the church on this special event. A photograph from the event was published in an edition of 'Life & Work'

On afternoon of 4th August the Kirk Session welcomed over 400 members of the Provincial Grand Black Chapter of Scotland, representing District Chapters throughout Central Scotland who attended their annual service in the church. Following the service there were a number of messages on both the social media thanking the Kirk Session and members of the congregation for the warm welcome received and for the use of the church for the service.

The congregation continues its close relationship with the staff and pupils of Glebe Primary School who attend the church at least three times a year for the end of term service. Through the funds raised at the concerts presented by the church organist, the congregation makes financial donations to the school to help provide assistance to families of pupils struggling in the financial crisis. This

resource supplements the costs of outings or special events held by the school. At Christmas 2024, the pupils once again decorated a tree, sponsored by Irvine Old, at the Portal as part of the local Rotary Club's Caring Trees at Christmas project.

Due to the town centre situation, the church hall had been utilised by a number of groups for meetings throughout the year. As it is considered a mission centre, the Kirk Session continues to provide this facility free of charge to any charitable organisation.

Financial Review

A deficit of £17,880 has been incurred in 2024 as recorded in the total funds of congregational accounts. Once again, most of this has been accountable to a fall in congregational income and the substantial increase in the utility costs.

Reserves Policy

The trustees would seek to maintain funding reserves which secure the medium to long term financial security of the church. In total funds of £307,132 are held as at 31 December 2024, £3,479 relates to specified Endowment Funds held within the General Funds whilst £176,132 are Restricted and held by the General Trustees.

Unrestricted non endowment funds at 31 December 2024 are £127,521 representing approximately 15 months of unrestricted expenditure. At this level the Trustees are satisfied that the charity currently has sufficient reserves to meet the immediate cashflow requirements of the charitable activities of the charity.

Statement of Trustees' Responsibilities

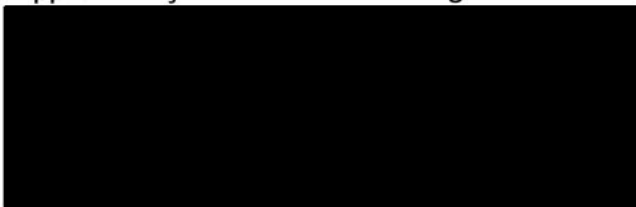
The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

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,



**Irvine Old Parish Church of Scotland
Independent Examiner's Report to the Trustees of Irvine Old Parish Church
Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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.

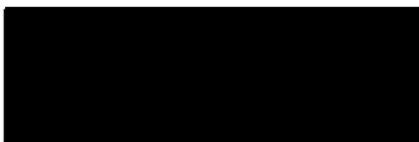
Basis of independent examiner's statement

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

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.



Wbg Services LLP,
104 Main Street,
Prestwick,
KA9 1PA.

Date: 11/4/25

IRVINE OLD PARISH CHURCH
Receipts and Payments Account
Year ended 31 December 2024

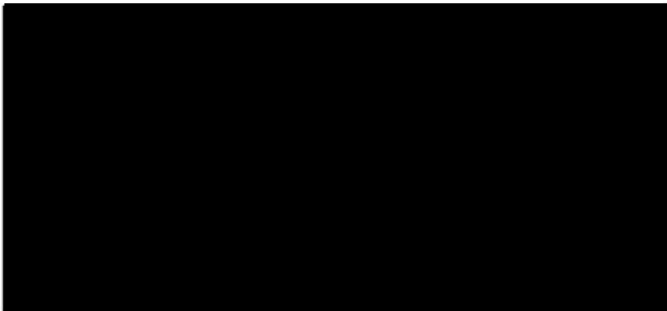
		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Receipts</u>	Note	£	£	£	£	£
Donations	3	49,590	1,240		50,830	52,924
Activities for Generating Funds		38			38	349
Bank & Deposit Interest		5,283	9,222		14,505	9,909
		<u>54,911</u>	<u>10,462</u>		<u>65,373</u>	<u>63,182</u>
Charitable Activities		568			568	657
Other Receipts						0
<u>Total Receipts</u>		<u>55,479</u>	<u>10,462</u>		<u>65,941</u>	<u>63,839</u>
<u>Payments</u>	4					
Costs of Generating Funds		58	693		751	
Charitable Activities		81,493	917		82,410	98,594
Governance Costs		660			660	16,437
<u>Total Payments</u>		<u>82,211</u>	<u>1,610</u>		<u>83,821</u>	<u>115,031</u>
Deficiency of Receipts over Payments for the year		<u>(26,732)</u>	<u>8,852</u>		<u>(17,880)</u>	<u>(51,192)</u>
<u>Total funds as at 1 January 2024</u>		128,657	192,876	3,479	325,012	
Transfer of Funds		8,760	(8,760)			
		16,836	(16,836)			
<u>Total funds as at 31 December 2024</u>		<u>127,521</u>	<u>176,132</u>	<u>3,479</u>	<u>307,132</u>	

Irvine Old Parish Church
Statement of Balances
At 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		128,657	192,876	3,479	325,012
Movement in funds in year:					
Deficit of Receipts over Payments for 2024	3	(1,136)	(16,744)		(17,880)
Bank & deposit balances carried forward		127,521	176,132	3,479	307,132

The accounts were approved by the Kirk Session on 8th March 2025

For and on behalf of the Kirk Session



Irvine Old Parish Church of Scotland Year ended 31 December 2024

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

- a) Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.
- b) Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.
- c) Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises. Valuation of the assets is held by Church of Scotland General Trustees.

Title to the hall complex is currently being investigated following advice from the Church of Scotland Trustees that they do not hold title. Until issue is clarified Kirk Session have been advised not to include any value in the accounts.

Taxation

Irvine Old Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Irvine Old Parish Church of Scotland
Year ended 31 December 2024
Notes forming part of the financial statement

Trustee Remuneration and Related Party Transactions

During the year 3 Trustees (William Kerr, Margaret Greenlees, David Whitelaw) received reimbursement of expenses amounting to £620.44.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

1. Movements in Funds

	At 1 Jan 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2024
Endowment funds					
Kennedy Bequest	3,479				3,479
Restricted funds					
50 Consol Fabric Fund - Rev	3,364	9,222	(693)		11,893
56 Consol Fabric Fund - Cap	173,000			(8,760)	164,240
	176,364	9,222	(693)	(8760)	176,133
Unrestricted funds Designated					
Consolidated Loan Fund	29,512	1,543			31,055
General Congregational	71,563	3,740			75,303
	101,075	5,283			106,358
Bank of Scotland	44,094	51,436	(83,128)	8,760	21,162
	148,649	56,719	(83128)	8,760	128,720
Total funds	325,012	65,941	(83,821)		307,132

Purposes of Endowment Funds

Half the income from the Kennedy Bequest may be used by the congregation for general purposes; the other half is to be retained in the fund for growth. The funds are held in the General Funds with the Bank of Scotland.

Purposes of Restricted Funds

Income from the Armour Bequest is to be used for music resources.

Income from the Watson/Wotherspoon Bequest is to be used for the maintenance of the memorial plaque.

The miscellaneous fund consists of nine very old very small bequests. The income from the funds is for the maintenance of certain graves in the graveyard which surrounds the Church, in other cases it is for the maintenance of memorial stained glass windows.

Flower Fund: Donations to the Flower fund are to be used to provide flowers for display during services of worship and later distributed to the sick and the elderly. Any excess income may be used for fabric purposes. The funds are held in the General Funds with the Bank of Scotland.

Support School Fund: Donations to the Support the School Fund are raised either through personal contributions from members of the congregation or by events held by the church eg organ recitals. All the money raised is donated to Glebe Primary School, which is within our parish, to provide entertainment for the pupils eg pay for pantomime group to perform at the school; to provide teaching material ie Fischy Music or to alleviate financial issues for some parents.

Garden Fund: this fund was created to help pay for equipment and materials to establish a garden at the rear of the hall premises. This has now been established and the fund is being wound down although contributions are welcomed to purchase new bulbs etc.

Purposes of Designated Funds

The church has two amounts deposited in the Deposit Fund held by the General Trustees (Consolidated Loan Fund and General Congregational Purposes). This fund is intended for short-term investment and aims to provide a high rate of interest calculated quarterly in arrears, paid gross in May and November.

2. Restricted Funds Analysis By Fund

Fund Name	As at 1 Jan 2024	Incoming Resource	Outgoing Resource	As at 31 Dec 2024
Endowment Funds	3,479	0	0	3,479
Armour/Wotherspoon	16,512	0	0	16,512
Consolidated Fund - Rev	3,364	9,222	(693)	11,893
Consolidated Fund - Cap	173,000	0	(8,760)	164,240
Total Funds	196,355	9,222	(9,453)	196,124

3. RECEIPTS

Voluntary Income

Unrestricted Funds	General	Designated	Restricted Funds	Endowment Funds	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Offerings	36,774	0	1,200	0	37,974	40,246
Tax recovered on Gift Aid	7,251	0	0	0	7,251	8,340
Refunds - Utility	592	0	0	0	592	0
Donations	3,673	1,300	40	0	5,013	2,688
Grants	0	0	0	0	0	950
Retirement Collection	0	0	0	0	0	700
	48,290	1,300	1,240	0	50,830	52,924

Activities for Generating Funds

Unrestricted Funds	General	Designated	Restricted Funds	Endowment Funds	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Office activities	38	0	0	0	38	88
Social activities	0	0	0	0	0	261
	38	0	0	0	38	349

Investment Income

Unrestricted Funds	Consolidated Loan	General Congregational	Restricted (Fund 56)		Total	Total
	2024	2024	2024		2024	2023
	£	£	£		£	£
Deposit interest	1,543	3,740	9,222		14,505	9,909
	1,543	3,740	9,222		14,505	31,909

Incoming Resources from Charitable Activities

Unrestricted Funds	General	Designated	Restricted Funds	Endowment Funds	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Charitable Trust	550	0	0	0	550	600
Easyfunding	18	0	0	0	18	57
	568	0	0	0	568	657
Total Income	49,847	5,040	9,960	0	65,941	63,839

Irvine Old Parish Church of Scotland Year ended 31 December 2024
Notes forming part of the financial statement

4. PAYMENTS

Unrestricted Funds	General	Restricted Funds	Endowment Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Fabric Repairs & Maintenance	19,517	0	0	19,517	25,812
Ministries and Mission	22,535	0	0	22,535	27,317
Locum	9,549	0	0	9,549	13,145
Pulpit Supply	200	0	0	200	580
Other Salary Costs	3,900	0	0	3,900	3,170
Heating and lighting	16,347	0	0	16,347	8,217
Insurance	6,236	0	0	6,236	5,944
Trustees Expenses	620	0	0	620	1,328
Church Office Expenses	1,202	0	0	1,202	4,759
Other Expenses	186	0	0	186	2,416
Charitable Donations (NOTE 5)	0	900	0	900	1,410
Presbytery Dues	993	0	0	993	993
Garden Project	0	17	0	17	925
Coronation Lunch	0	0	0	0	218
Presentation to Revd. Alec Wark	0	0	0	0	700
Locum's Travel Expenses	0	0	0	0	660
Education/Mission	208	0	0	208	1,000
	81,493	917	0	82,410	98,594
Cost of Generating Funds					
Offering Envelopes	58	693	0	58	158
Governance Costs					
Manse Sale Levy	0	0	0	0	15,897
Independent Examiner's Fee	660	0	0	660	540
Total Expenditure	82,211	1,610	0	83,821	115,031

Trustee Expenses

During the year, 3 Trustees received reimbursement of out-of-pocket expenses incurred on behalf of the charity totalling £620 (2023 : £1,328). No Trustee received any remuneration in their role as a Trustee (2023 : £0)

5 Income – Donations – Designated Fund

Designated Fund	2024	2023
Poppy Scotland	400	500
Support School Fund	300	200
Irvine & Dreghorn Brass Band	0	200
North Ayrshire Foodbank	0	230
Reachout Together	0	280
Irvine Seagate Rotary	200	0
	900	1,410

6 Fund Transfers

An amount of £8,760 was transferred from Church of Scotland Fabric Fund to facilitate payment from the general funds towards redecoration of the Church.

A further amount of £16,836 was redesignated from restricted funds to unrestricted funds to reflect the value of designated funds previously treated as restricted, but held within the general fund balances.

APPENDIX 1

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

<u>DEPOSIT FUND</u>	2023	2024
	£	£
CONSOLIDATED LOAN FUND held at 31 December	£29,512	£31,055
GENERAL CONGREGATIONAL PURPOSES held at 31 December	£71,563	£75,303
	-----	-----
	£101,075	£106,358
<u>RESTRICTED FUNDS</u> held at 31 December		
CONSOLIDATED FABRIC FUND – REVENUE (Fund 50)	£3,364	£11,892
CONSOLIDATED FABRIC FUND – CAPITAL (Fund 56)	£173,000	£164,240
	-----	-----
	£176,364	£176,132
	<u>£277,439</u>	<u>£284,490</u>

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