

**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**

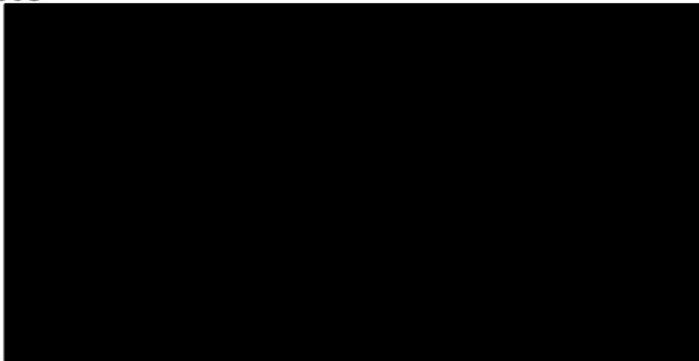
## **Trustees' Annual Report for Year ended 31 December 2024**

### **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.

##### **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.

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 250<sup>th</sup> 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 4<sup>th</sup> 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**

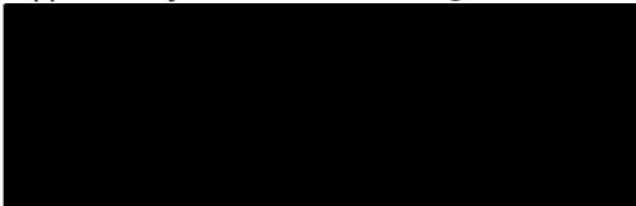
The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year.

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,

A large black rectangular box redacting the signature of the trustee.



**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<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Endowment<br>Funds<br>2024<br>£ | Total<br>2024<br>£     | Total<br>2023<br>£     |
|----------------------------------------------------------|-------------|------------------------------------|----------------------------------|---------------------------------|------------------------|------------------------|
| <b><u>Receipts</u></b>                                   | <b>Note</b> |                                    |                                  |                                 |                        |                        |
| 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                  |
|                                                          |             | 54,911                             | 10,462                           |                                 | 65,373                 | 63,182                 |
| Charitable Activities                                    |             | 568                                |                                  |                                 | 568                    | 657                    |
| Other Receipts                                           |             |                                    |                                  |                                 |                        | 0                      |
| <b><u>Total Receipts</u></b>                             |             | <b><u>55,479</u></b>               | <b><u>10,462</u></b>             |                                 | <b><u>65,941</u></b>   | <b><u>63,839</u></b>   |
| <b><u>Payments</u></b>                                   | <b>4</b>    |                                    |                                  |                                 |                        |                        |
| Costs of Generating Funds                                |             | 58                                 | 693                              |                                 | 751                    |                        |
| Charitable Activities                                    |             | 81,493                             | 917                              |                                 | 82,410                 | 98,594                 |
| Governance Costs                                         |             | 660                                |                                  |                                 | 660                    | 16,437                 |
| <b><u>Total Payments</u></b>                             |             | <b><u>82,211</u></b>               | <b><u>1,610</u></b>              |                                 | <b><u>83,821</u></b>   | <b><u>115,031</u></b>  |
| <b>Deficiency of Receipts over Payments for the year</b> |             | <b><u>(26,732)</u></b>             | <b><u>8,852</u></b>              |                                 | <b><u>(17,880)</u></b> | <b><u>(51,192)</u></b> |
| <b><u>Total funds as at 1 January 2024</u></b>           |             | 128,657                            | 192,876                          | 3,479                           | 325,012                |                        |
| Transfer of Funds                                        |             | 8,760                              | (8,760)                          |                                 |                        |                        |
|                                                          |             | 16,836                             | (16,836)                         |                                 |                        |                        |
| <b><u>Total funds as at 31 December 2024</u></b>         |             | <b><u>127,521</u></b>              | <b><u>176,132</u></b>            | <b><u>3,479</u></b>             | <b><u>307,132</u></b>  |                        |

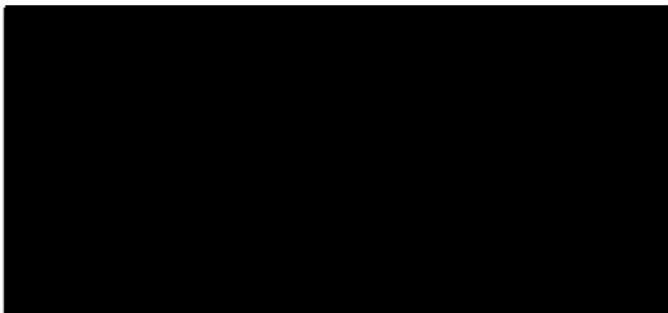


**Irvine Old Parish Church**  
**Statement of Balances**  
**At 31 December 2024**

|                                            | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Endowment<br>funds<br>£ | Total<br>2024<br>£ |
|--------------------------------------------|------|----------------------------|--------------------------|-------------------------|--------------------|
| <b><u>Bank &amp; Deposit Balances</u></b>  |      |                            |                          |                         |                    |
| Bank & deposit balances brought forward    |      | 128,657                    | 192,876                  | 3,479                   | 325,012            |
| <b>Movement in funds in year:</b>          |      |                            |                          |                         |                    |
| 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<br>2024 | Incoming<br>Resources | Outgoing<br>Resources | Transfers     | At 31 Dec<br>2024 |
|------------------------------------------|------------------|-----------------------|-----------------------|---------------|-------------------|
| <b>Endowment funds</b>                   |                  |                       |                       |               |                   |
| Kennedy Bequest                          | 3,479            |                       |                       |               | 3,479             |
|                                          |                  |                       |                       |               |                   |
| <b>Restricted funds</b>                  |                  |                       |                       |               |                   |
| 50 Consol Fabric Fund - Rev              | 3,364            | 9,222                 | (693)                 |               | 11,893            |
| 56 Consol Fabric Fund - Cap              | 173,000          |                       |                       | (8,760)       | 164,240           |
|                                          | <b>176,364</b>   | <b>9,222</b>          | <b>(693)</b>          | <b>(8760)</b> | <b>176,133</b>    |
|                                          |                  |                       |                       |               |                   |
| <b>Unrestricted funds<br/>Designated</b> |                  |                       |                       |               |                   |
| Consolidated Loan Fund                   | 29,512           | 1,543                 |                       |               | 31,055            |
| General Congregational                   | 71,563           | 3,740                 |                       |               | 75,303            |
|                                          | <b>101,075</b>   | <b>5,283</b>          |                       |               | <b>106,358</b>    |
|                                          |                  |                       |                       |               |                   |
| Bank of Scotland                         | 44,094           | 51,436                | (83,128)              | 8,760         | 21,162            |
|                                          | <b>148,649</b>   | <b>56,719</b>         | <b>(83128)</b>        | <b>8,760</b>  | <b>128,720</b>    |
|                                          |                  |                       |                       |               |                   |
| <b>Total funds</b>                       | <b>325,012</b>   | <b>65,941</b>         | <b>(83,821)</b>       |               | <b>307,132</b>    |

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**

| <b>Fund Name</b>        | <b>As at<br/>1 Jan 2024</b> | <b>Incoming<br/>Resource</b> | <b>Outgoing<br/>Resource</b> | <b>As at<br/>31 Dec 2024</b> |
|-------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|
| 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                      |
|                         |                             |                              |                              |                              |
| <b>Total Funds</b>      | <b>196,355</b>              | <b>9,222</b>                 | <b>(9,453)</b>               | <b>196,124</b>               |

## **3. RECEIPTS**

### **Voluntary Income**

| <b>Unrestricted Funds</b> | <b>General</b> | <b>Designated</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total</b>  | <b>Total</b>  |
|---------------------------|----------------|-------------------|-----------------------------|----------------------------|---------------|---------------|
|                           | <b>2024</b>    | <b>2024</b>       | <b>2024</b>                 | <b>2024</b>                | <b>2024</b>   | <b>2023</b>   |
|                           | <b>£</b>       | <b>£</b>          | <b>£</b>                    | <b>£</b>                   | <b>£</b>      | <b>£</b>      |
| 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           |
|                           | <b>48,290</b>  | <b>1,300</b>      | <b>1,240</b>                | <b>0</b>                   | <b>50,830</b> | <b>52,924</b> |

### **Activities for Generating Funds**

| <b>Unrestricted Funds</b> | <b>General</b> | <b>Designated</b> | <b>Restricted<br/>Funds</b> | <b>Endowment<br/>Funds</b> | <b>Total</b> | <b>Total</b> |
|---------------------------|----------------|-------------------|-----------------------------|----------------------------|--------------|--------------|
|                           | <b>2024</b>    | <b>2024</b>       | <b>2024</b>                 | <b>2024</b>                | <b>2024</b>  | <b>2023</b>  |
|                           | <b>£</b>       | <b>£</b>          | <b>£</b>                    | <b>£</b>                   | <b>£</b>     | <b>£</b>     |
| Office activities         | 38             | 0                 | 0                           | 0                          | 38           | 88           |
| Social activities         | 0              | 0                 | 0                           | 0                          | 0            | 261          |
|                           | <b>38</b>      | <b>0</b>          | <b>0</b>                    | <b>0</b>                   | <b>38</b>    | <b>349</b>   |

### 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         |
|                    | <b>1,543</b>      | <b>3,740</b>           | <b>9,222</b>         |  | <b>14,505</b> | <b>31,909</b> |

### 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            |
|                     | <b>568</b>    | <b>0</b>     | <b>0</b>         | <b>0</b>        | <b>568</b>    | <b>657</b>    |
| <b>Total Income</b> | <b>49,847</b> | <b>5,040</b> | <b>9,960</b>     | <b>0</b>        | <b>65,941</b> | <b>63,839</b> |



**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          |
|                                 | <b>81,493</b> | <b>917</b>       | <b>0</b>        | <b>82,410</b> | <b>98,594</b>  |
| <b>Cost of Generating Funds</b> |               |                  |                 |               |                |
| Offering Envelopes              | 58            | 693              | 0               | 58            | 158            |
|                                 |               |                  |                 |               |                |
| <b>Governance Costs</b>         |               |                  |                 |               |                |
| Manse Sale Levy                 | 0             | 0                | 0               | 0             | 15,897         |
| Independent Examiner's Fee      | 660           | 0                | 0               | 660           | 540            |
| <b>Total Expenditure</b>        | <b>82,211</b> | <b>1,610</b>     | <b>0</b>        | <b>83,821</b> | <b>115,031</b> |

**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            |
|                              | <b>900</b> | <b>1,410</b> |

## 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.

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## APPENDIX 1

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

| <b><u>DEPOSIT FUND</u></b>                             | <b>2023</b>                | <b>2024</b>                |
|--------------------------------------------------------|----------------------------|----------------------------|
|                                                        | <b>£</b>                   | <b>£</b>                   |
| 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                   |
| <br><b><u>RESTRICTED FUNDS</u></b> 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                   |
|                                                        | <br><b><u>£277,439</u></b> | <br><b><u>£284,490</u></b> |