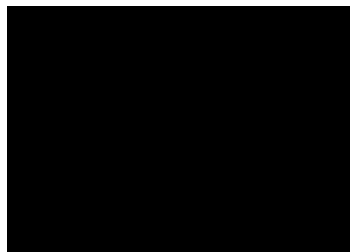
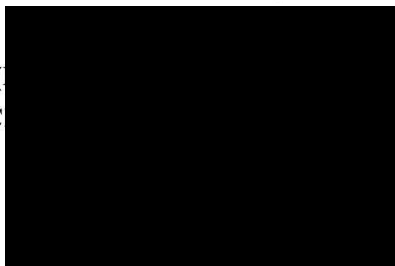


Charity No.: SC 008684

Congregation No.: 110613

**THE CHURCH OF SCOTLAND  
DREGHORN & SPRINGSIDE PARISH CHURCH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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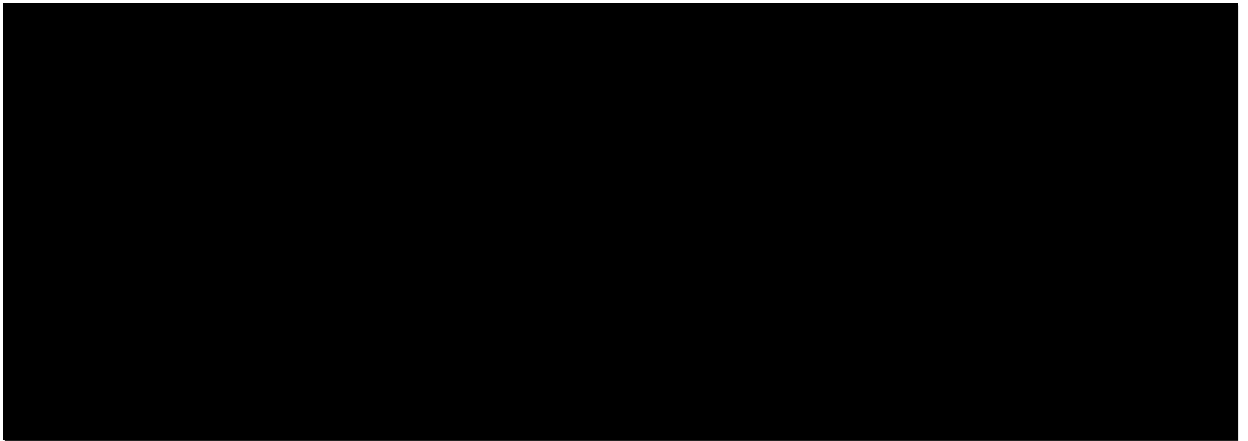
**DREGHORN & SPRINGSIDE PARISH CHURCH**  
**ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**  
**SCOTTISH CHARITY No.: SC008684**  
**CONGREGATION No.: 110613**

*CONTACT ADDRESS:*



TRUSTEES:

*KIRK SESSION:*

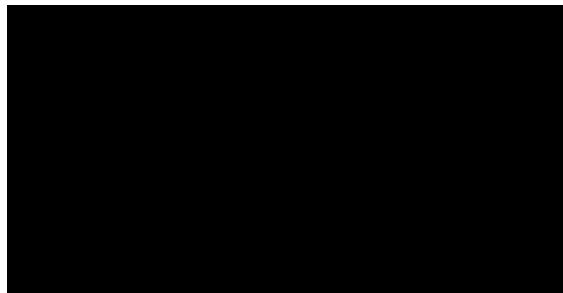


*PRINCIPAL OFFICE BEARERS:*

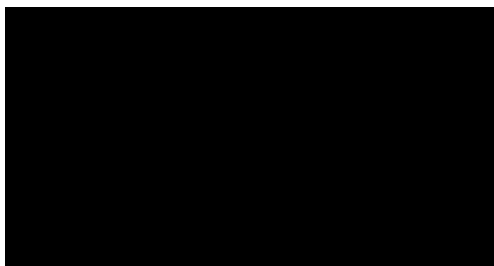
Minister

Session Clerk

Church Treasurer



**DREGHORN & SPRINGSIDE PARISH CHURCH  
ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022**



*BANKERS:*  
Bank of Scotland  
167 High Street  
IRVINE  
KA12 8AF

**DREGHORN & SPRINGSIDE PARISH CHURCH  
TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022  
STRUCTURE, GOVERNANCE AND MANAGEMENT**

*GOVERNING DOCUMENT:*

The Acts of the General Assembly, and in particular the Unitary Deed of Constitution, act as the primary governing documents for Dreghorn and Springside Parish Church of Scotland.

*RECRUITMENT AND APPOINTMENT OF TRUSTEES:*

Members of the Kirk of Session are the charity trustees. The Kirk Session comprises the elders of the church who are chosen from those members of the church who are considered to have the appropriate gifts and skills.

*CHARITABLE PURPOSES:*

Dreghorn and Springside Parish Church is concerned with the advancement of faith, mission, growing disciples, pastoral care, and the development of the community, both locally and beyond.

*ORGANISATIONAL STRUCTURE:*

The Kirk Session which meets regularly throughout the year is responsible for all the affairs of the congregation.

*OBJECTIVES AND ACTIVITIES:*

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 the Christian Faith 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.

Dreghorn and Springside Parish Church operates from its premises at 2 Townfoot, Dreghorn, Irvine, KA11 4EG.

*SERVICE OF WORSHIP:*

Sunday Morning worship (also available live online), Annual Remembrance Service (for those who have lost loved ones), Communion service three times per year, praise services, Messy Church, shared Holy Week Services.

*OTHER ACHIEVEMENTS:*

Regular chaplaincy in local primary and secondary schools, donation of Christmas hampers to support families facing hardship in the community, support of The Springside Food Larder and North Ayrshire Food Bank, support to various charities including Christians Against Poverty, Blytheswood Care, Poppy Scotland and CHAS. Sunday School, Bible Study Group, Guild, Prayer Group, weekly coffee community drop-in, Rainbows, Brownies, Guides, Anchor Boys and Boys' Brigade, shared "Crossing Together" fresh expression of Church with Irvine: Mure Relief. For further details of congregational activities and achievements visit [www.dreghornspringsidechurch.co.uk](http://www.dreghornspringsidechurch.co.uk).

*ACHIEVEMENTS AND PERFORMANCE:*

The congregation continues to minister to the spiritual needs of the parish providing services on Sunday mornings and at various times throughout the year. The congregation also attend to the weddings and funerals of the parish. The Church seeks to promote Christian education through the Sunday School, youth and adult organisations which are all well attended and meet regularly in the Church Hall. They are open to everyone in the parish. The hall is used by several local groups, including the Orange Lodge, the Masonic Lodge, the Mother and Toddlers and a yoga group.

**DREGHORN & SPRINGSIDE PARISH CHURCH  
TRUSTEES' ANNUAL REPORT AND ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

*FINANCIAL REVIEW:*

The principal source of income comes from Direct Giving either by weekly freewill offering envelopes or by monthly standing order. At present 85 of our members Gift Aid their offerings, 24 by envelope, 60 by Bank Order, and 1 by Annual Cheque. A further 57 give using envelopes and monthly standing order but not through Gift Aid.

*RESERVES POLICY:*

At the year end the Church held unrestricted funds of £38,524 of which £22,411 has been designated for General Fabric Fund. The remaining balance of £16,113 represents approximately three months of normal recurring expenditure.

*INVESTMENTS:*

At the 31st December 2022 this was valued at £46,780.80.

*STATEMENT OF TRUSTEE'S RESPONSIBILITIES:*

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee the Church of Scotland in 2008. They are also responsible for safeguarding the assets of the Church and Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of Investment (Scotland) Act 2005, the Charities Accounts (Scotland) must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



Date: 26/02/23.

**DREGHORN & SPRINGSIDE PARISH CHURCH - SC 008684**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the Accounts of the Charity for the year ended 31st December 2022 which are set out on pages 1 to 2.

*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 Charities 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 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 Trustee 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 to the view given by the Accounts.

*INDEPENDENT EXAMINER'S STATEMENT:*

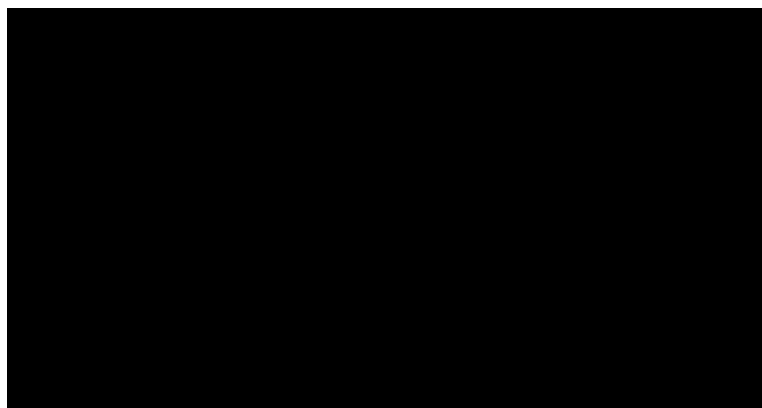
In the course of my examinations no matter has come to my attention

1 Which give me reasonable cause to believe that in any material respect the requirements: -

- to keep accounting records in accordance with Section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts and Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



Date: 23/3/23

**DREGHORN & SPRINGSIDE PARISH CHURCH  
RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

|   | Notes | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|---|-------|-----------------------|---------------------|--------------------|---------------|---------------|
| <i>RECEIPTS:</i>  |       |                       |                     |                    |               |               |
| Donations   | 3     | 77,424                | -                   | -                  | 77,424        | 83,998        |
| Investment Income   |       | 1,373                 | -                   | -                  | 1,373         | 1,370         |
| Womens Guild  |       | 1,460                 | -                   | -                  | 1,460         | 683           |
| Sunday School   |       | 798                   | -                   | -                  | 798           | 1,523         |
|   |       | 81,055                | -                   | -                  | 81,055        | 87,574        |
| Weddings & Funeral Income   |       | 1,150                 | -                   | -                  | 1,150         | 700           |
| Hall Lets   |       | 2,095                 | -                   | -                  | 2,095         | -             |
| General Income  |       | 315                   | -                   | -                  | 315           | -             |
| Insurance Claim Received  |       | 2,690                 | -                   | -                  | 2,690         | -             |
| TOTAL RECEIPTS  |       | 87,305                | -                   | -                  | 87,305        | 88,274        |
| <i>PAYMENTS:</i>  |       |                       |                     |                    |               |               |
| Charitable Activities   | 4     | 86,170                | -                   | -                  | 86,170        | 72,080        |
| Governance Costs  |       | 774                   | -                   | -                  | 774           | 744           |
| Womens Guild  |       | 1,219                 | -                   | -                  | 1,219         | 195           |
| Sunday School   |       | 1,070                 | -                   | -                  | 1,070         | 1,113         |
| Other Payments  |       | 5,178                 | -                   | -                  | 5,178         | 16,396        |
| TOTAL PAYMENTS  |       | 94,411                | -                   | -                  | 94,411        | 90,528        |
| Excess/(Defecit) of Receipts over Payments<br>for the year before transfers | -     | 7,106                 | -                   | -                  | 7,106         | 2,254         |
| Transfers to Investments  |       | -                     | -                   | -                  | -             | -             |
| Excess/(Defecit) of Receipts over Payments<br>for the year                  | -     | 7,106                 | -                   | -                  | 7,106         | 2,254         |
|   |       | =====                 | =====               | =====              | =====         | =====         |
| Gains / (losses) on Investments   | -     | 6,216                 | -                   | -                  | 6,216         | 2,059         |
|   |       | =====                 | =====               | =====              | =====         | =====         |

**DREGHORN & SPRINGSIDE PARISH CHURCH**  
**STATEMENT OF BALANCES AS AT 31ST DECEMBER 2022**

|  | Notes | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|--|-------|-----------------------|---------------------|--------------------|---------------|---------------|
| <i>INVESTMENTS :</i>                             |       |                       |                     |                    |               |               |
| Investments b/fwd                                |       | 52,997                | -                   | -                  | 52,997        | 50,938        |
| Gains / (losses) on Investments                  | -     | 6,216                 | -                   | -                  | 6,216         | 2,059         |
|  |       | 46,781                | -                   | -                  | 46,781        | 52,997        |
|  |       | =====                 | =====               | =====              | =====         | =====         |
| <i>BANK &amp; DEPOSIT BALANCES:</i>              |       |                       |                     |                    |               |               |
| Bank and Deposit Balances b/fd                   |       | 45,630                | -                   | -                  | 45,630        | 47,884        |
| <i>MOVEMENT IN YEAR:</i>                         |       |                       |                     |                    |               |               |
| Transfer to Investments                          |       | -                     | -                   | -                  | -             | -             |
| Excess of Receipts over Payments for<br>the year | -     | 7,106                 | -                   | -                  | 7,106         | 2,254         |
| Bank & Deposit Balances c/fd                     |       | 38,524                | -                   | -                  | 38,524        | 45,630        |
|  |       | =====                 | =====               | =====              | =====         | =====         |
| <i>TOTAL ASSETS:</i>                             |       | 85,305                | -                   | -                  | 85,305        | 98,627        |
|  |       | =====                 | =====               | =====              | =====         | =====         |
| <i>LIABILITIES:</i>                              |       |                       |                     |                    |               |               |
| Independent Examiners fee not yet<br>billed      |       | 804                   | -                   | -                  | 804           | 744           |
|  |       | =====                 | =====               | =====              | =====         | =====         |

The Accounts were approved by the Kirk Session on 21/03/23

For and on behalf of the Kirk Session

\_\_\_\_\_  
Session Clerk



**DREGHORN & SPRINGSIDE PARISH CHURCH**  
**STATEMENT OF BALANCES AS AT 31ST DECEMBER 2022**  
**NOTES TO THE ACCOUNTS**

1 *TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS:*

The payments made to the minister consisted of £nil in respect of travel expenses.

2 *MOVEMENTS IN FUND:*

|                            | As at<br>01.01.22 | Receipts      | Payments      | Transfers | As at<br>31.12.22 |
|----------------------------|-------------------|---------------|---------------|-----------|-------------------|
| <b>Unrestricted Funds:</b> |                   |               |               |           |                   |
| General Fabric Fund        | 26,637            | 2,680         | 122 -         | 6,784     | 22,411            |
| Fabric Fund (Manse)        | 3,102             | 1,373         | 321           | -         | 4,154             |
| Womens Guild               | 1,903             | 1,460         | 1,219         | -         | 2,144             |
| Sunday School              | 2,043             | 798           | 1,070         | -         | 1,771             |
| General Fund               | 11,945            | 80,994        | 91,679        | 6,784     | 8,044             |
| <b>Total Funds</b>         | <b>45,630</b>     | <b>87,305</b> | <b>94,411</b> | <b>-</b>  | <b>38,524</b>     |

**PURPOSE OF DESIGNATED FUNDS:**

|                            |  |
|----------------------------|--|
| <b>General Fund</b>        | Normal repairs are charged to the general fund               |
| <b>General Fabric Fund</b> | This fund is used for extraordinary repairs and improvements |
| <b>Fabric Fund (Manse)</b> | This fund is used for Manse repairs                          |

|                                     | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|-------------------------------------|-----------------------|---------------------|--------------------|---------------|---------------|
| 3 <i>ANALYSIS OF DONATIONS:</i>     |                       |                     |                    |               |               |
| WFO Scheme (non Gift Aid)           | 17,327                | -                   | -                  | 17,327        | 17,916        |
| Gift Aid Donations                  | 33,189                | -                   | -                  | 33,189        | 35,961        |
| Gift Aid Small Donations            | 7,761                 | -                   | -                  | 7,761         | 4,792         |
| Tax Recovered on Gift Aid Donations | 9,932                 | -                   | -                  | 9,932         | 11,470        |
| Other Offerings, Donations etc.     | 9,215                 | -                   | -                  | 9,215         | 13,859        |
|                                     | <b>77,424</b>         | <b>-</b>            | <b>-</b>           | <b>77,424</b> | <b>83,998</b> |

**DREGHORN & SPRINGSIDE PARISH CHURCH**  
**STATEMENT OF BALANCES AS AT 31ST DECEMBER 2022**  
**NOTES TO THE ACCOUNTS**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total<br>2022 | Total<br>2021 |
|---|-----------------------|---------------------|--------------------|---------------|---------------|
| <b>4 ANALYSIS OF PAYMENTS:</b>  |                       |                     |                    |               |               |
| <i><b>Charitable Activities:</b></i>  |                       |                     |                    |               |               |
| Ministries & Mission allocation   | 53,895                | -                   | -                  | 53,895        | 46,260        |
| Presbytery Dues   | 765                   | -                   | -                  | 765           | 790           |
| Life and Work   | 222                   | -                   | -                  | 222           | 252           |
| Ministerial Assistance  | 1,699                 | -                   | -                  | 1,699         | 1,202         |
| Hall Repairs  | -                     | -                   | -                  | -             | 1,008         |
| Other Staffing Costs  | 7,682                 | -                   | -                  | 7,682         | 6,117         |
| Fabric Repair & Maintenance   | -                     | -                   | -                  | -             | 391           |
| Heat and Light  | 5,166                 | -                   | -                  | 5,166         | 3,290         |
| Insurance   | 3,012                 | -                   | -                  | 3,012         | 3,117         |
| Cleaning Expenses   | 183                   | -                   | -                  | 183           | 232           |
| Organ & Music   | 538                   | -                   | -                  | 538           | 636           |
| Printing, Stationery & Postage  | 1,138                 | -                   | -                  | 1,138         | 1,295         |
| Donations   | 4,934                 | -                   | -                  | 4,934         | 875           |
| Other Expenses  | 6,936                 | -                   | -                  | 6,936         | 6,615         |
|   | <u>86,170</u>         | <u>-</u>            | <u>-</u>           | <u>86,170</u> | <u>72,080</u> |
| <i><b>Governance Costs</b></i>  |                       |                     |                    |               |               |
| Independent Examiner's fee  | 774                   | -                   | -                  | 774           | 744           |
|   | <u>774</u>            | <u>-</u>            | <u>-</u>           | <u>774</u>    | <u>744</u>    |
| <i><b>Other Payments:</b></i>   |                       |                     |                    |               |               |
| Church Repairs  | -                     | -                   | -                  | -             | 5,509         |
| Hall Repairs  | 3,144                 | -                   | -                  | 3,144         | -             |
| Audio Equipment & Screens   | -                     | -                   | -                  | -             | 10,887        |
| Dishwasher for Hall   | 2,034                 | -                   | -                  | 2,034         | -             |
|   | <u>5,178</u>          | <u>-</u>            | <u>-</u>           | <u>5,178</u>  | <u>16,396</u> |
| <b>5 MINISTER'S STIPEND:</b>  |                       |                     |                    |               |               |
| All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum Stipend was £28,700 and the maximum Stipend in 5th and subsequent years of service - £35,269. |                       |                     |                    |               |               |
| <b>6 COLLECTIONS FOR THIRD PARTIES:</b>   |                       |                     |                    | <b>2022</b>   | <b>2021</b>   |
| Mary's Meals  |                       |                     |                    | -             | 805           |
| Food Larder   |                       |                     |                    | 927           | -             |
| Shoe Box Appeal   |                       |                     |                    | -             | 50            |
| Christian Aid   |                       |                     |                    | 380           | 20            |
| Muir Trust  |                       |                     |                    | -             | 527           |
| British Red Cross - Ukraine   |                       |                     |                    | 2,515         | -             |
| Childrens Hospice   |                       |                     |                    | 376           | 370           |
|   |                       |                     |                    | <u>4,198</u>  | <u>1,772</u>  |

**DREGHORN & SPRINGSIDE PARISH CHURCH  
FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

|                            | <b>2022</b> | <b>2021</b> |
|----------------------------|-------------|-------------|
| <i>NET CREDIT BALANCE:</i> |             |             |
| at 31st December 2020      | -<br>=====  | -<br>=====  |