

The Church of Scotland

UNITED IRVINE CHURCH OF SCOTLAND,

IRVINE

ACCRUED (SORP COMPLIANT) ACCOUNTS

FOR YEAR ENDED 31st DECEMBER, 2024.

Congregation No: 070436

Scottish Charity No: SC 008725

United Irvine Church of Scotland is a FairTrade Church

Visit our website: www.unitedirvine.church

Trustees' Annual Report Year ended 31st December, 2024

The Trustees present the annual report and accounts for United Irvine Church of Scotland, Irvine for the year ended 31st December, 2024.

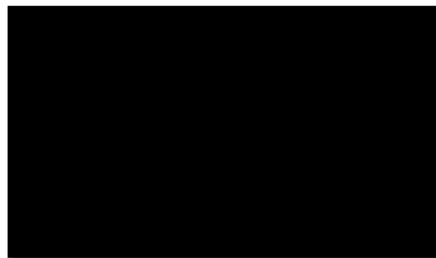
Reference and Administrative Information

Charity Name: United Irvine Church of Scotland

Charity Registration Number: SC 008725

Congregation Reference No: 070436

Contact Address:
(Principal Office)



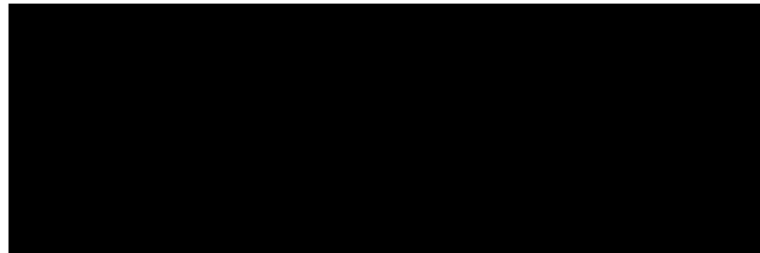
Principal Office-bearers

Minister:

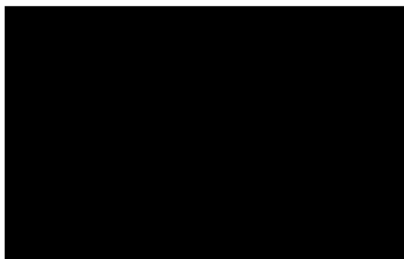
Session Clerk:

Church Treasurer:

Gift Aid Treasurer:



Independent Examiner



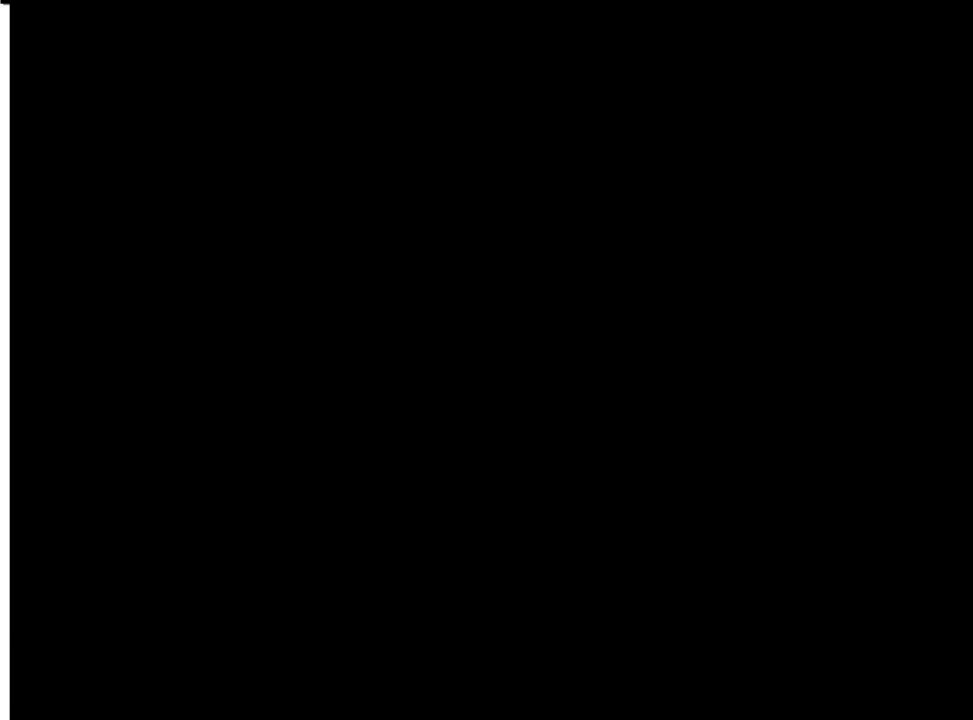
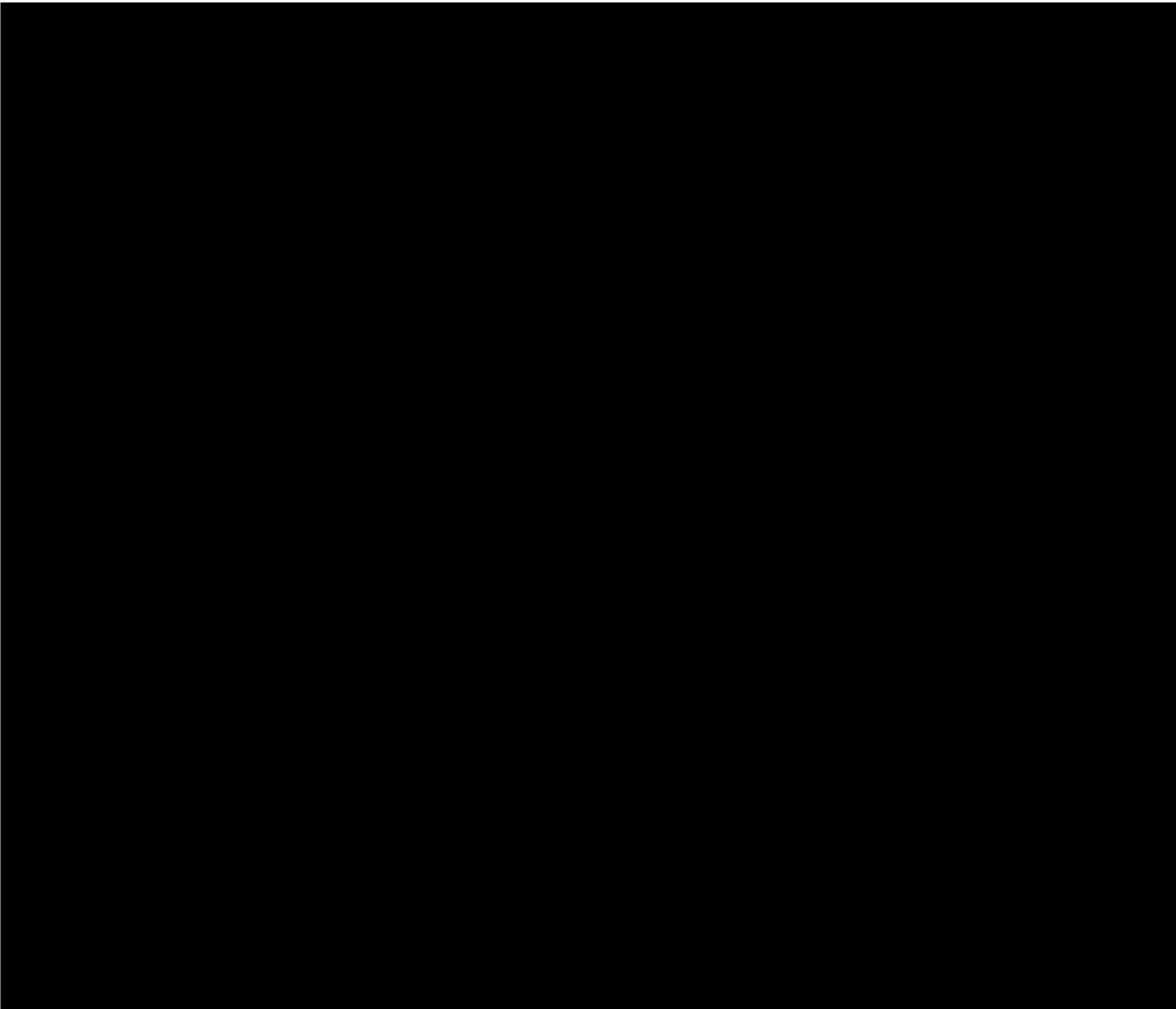
Bankers

Royal Bank of Scotland
Irvine Branch
69 High Street
IRVINE
Ayrshire
KA12 0AN

Reference and Administrative Information (cont'd.)

Trustees

Kirk Session members :



Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

United Irvine Church of Scotland is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

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. The Ministers, one of whom is Moderator of the Kirk Session, are elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is chaired by a designated member of the team of Ministers. Due to the many issues generated by such a large and recent union of five congregations (October 2023), it has recently been meeting most months but is working towards normally meeting five or six times in a year. It operates under the Church of Scotland's "Unitary Constitution" so is responsible for spiritual affairs within the Church and also for the oversight of temporal affairs. Certain responsibilities are delegated to the Finance and the Property Teams 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 distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

United Irvine Church of Scotland serves most districts of Irvine although members are drawn from a wider area. The congregation's mission is to share the love of Jesus, help people follow Him, and make the hope found in Jesus known in our community and beyond. We seek to do this in many ways across our various sites. The visions of the united congregation are to see a church prayerfully depending on God's grace; including people of all ages who depend on and care for one another and encouraging everyone to take steps closer to Jesus, attracting others to Him through authentic, wholehearted, compassionate, loving service.

The exact structures needed to realise these visions are still being developed. Currently we worship on four sites and reach out in practical ways, mainly through the efforts of numerous volunteers, from these and an additional mission centre. Priorities include hospitality and work with children and young families, youth, and people in recovery from addiction or marginalised in other ways.

Our Presbytery's mission pioneer project includes employment of a part-time pioneer worker leading the "Crossing Together" project, based at our Bourtreehill Mission Centre, and another pioneering who is just about to complete a digital church project. We try to connect and journey with people through 'Active Connections' using activities like walking, jogging, cycling and outdoor swimming. We have a strong media presence including live-streaming of services, which are also recorded, for those not able to attend in person.

Throughout 2024 we employed a youth pastor in addition to the 2.5 ministry posts allocated to us by the Church of Scotland.

Sunday activities

Regular Services of Worship are held on Sunday mornings on four sites and most Sunday evenings on one site. We have a monthly “Crossing Together” afternoon service at the Mission Centre as well as meeting for combined afternoon services quarterly. During morning services there are opportunities for children and teenagers to meet in Sunday Schools and Bible Classes.

Weekday activities

Throughout the week there are opportunities to pray and learn together, in groups arranged at various times, in person or virtually, to enable people with different lifestyles and commitments to participate. There are also opportunities to come together in practical service. Employees and volunteers are running a café in Fullarton ConneXions three times a week and there is a weekly “tea and toast” morning and “New2Me” clothes bank at Bourtreehill Mission Centre and a food bank at Girdle Toll. Other groups such as Boys’ and Girls’ Brigade companies and Guilds are meeting regularly. An active Friday evening youth group, run mainly by our young adults, attracts around twenty teenagers.

Local Outreach

We distribute invitations to services (Christmas, Easter and other special occasions). We run “Alpha” or “Christianity Explored” courses several times a year, both in person and virtually.

We take advantage of the location of one of our buildings beside a busy roundabout, adjacent to the Glasgow to Ayr railway line and facing the local council offices, to display banners designed to get people talking about spiritual things.

We already have close connections with local primary and secondary schools and are developing links with others. Volunteers run a Scripture Union (SU) group for children from Loudoun Montgomery Primary School and lunchtime groups to explore faith at both local secondary schools. We hope to develop the volunteer youth and children’s teams further and set up more school SU groups.

We also have links with **local Care Homes for the elderly.**

We reach out to people with issues such as poor mental health or in recovery from addictions with opportunities to enjoy fellowship and explore Christianity.

Our Pastoral Care Team supports the elderly and unwell as well as the recently bereaved.

Wider Work

Through prayer and financial giving we support Christians in several parts of the world. We are heavily involved in the Blythswood Care annual Shoebox Appeal, acting as the major sorting centre for Ayrshire. We support Christian relief and development organizations, particularly Tearfund and Christian Aid, and specific works such as The Leprosy Mission. We are currently supporting the construction of a health centre in Kanyanda, a remote area in Malawi. We also have connections with Christian hospitals in India.

Fairtrade tea, coffee and biscuits are served after our services and at our meetings.

Our new website is now live although not yet fully populated; this can be found at www.unitedirvine.church. Some further information on our activities can be found at www.fullartonconnexions.co.uk and on our Facebook page.

Achievements and Performance

Our membership currently stands at 1,147 with additional adherents. Our children's and youth activities involve around 240 children and young people, including around 60 involved in Sunday morning groups.

Regular prayer gatherings continue online; midweek Bible study groups are held both virtually and in person.

Social and exercise groups, including Guild meetings, craft group, football, walking football for the over-50s, badminton, cycling, running and walking groups meet regularly.

One hundred and thirty four boys and 26 girls are involved in Boys' Brigade and Girls' Brigade respectively; about thirty families are involved in Messy Church; about 20 young people of secondary school age attend the Friday evening youth group and about 25 Primary 6 and 7 children regularly attend the SU after school group.

In the run up to Christmas 2024 our Blythswood Packers processed over **7,100** shoeboxes which were sent to Moldova and Ukraine.

The Ministers' Report can be found at the end of these Accounts and provides further information on work taking place within United Irvine Church of Scotland.

FINANCIAL REVIEW 2024-25

The accounts being presented for 2024 for the United Irvine Church Of Scotland is the first full year of accounts for the Union and we are still working our way through the transition.

From a financial perspective it has been a challenging task to collate all the activities and the outcome for the first full year is a £52.4k deficit in the General Fund for the year. When we take into account the £12.8k transferred in from the St Andrews bank accounts the true deficit is £65k. This will require immediate attention and action by the Kirk Session and the General Church to ensure we do not encounter a similar result in 2025.

Income:

Our Offerings, excluding tax refunds, came in at £212,592. We truly thank everyone who continues to financially support the United Irvine Church with faithful giving.

The General Reserve for the UICS is down from £147k last year and currently sitting at £94,914 which is less than three months of general expense and not as healthy as we would choose to be.

Collections for Third Parties came in at £71,428 for the year with the vast majority of this being for the Kanyanda Clinic Project and the CAP Debt Centre.

Expenditure:

Our General Fund expenditure of £388,096 in 2024 saw a major increase over the previous year. Overall our expenditure came in around £3500 OVER budget. This over-spend would have been a lot more had it not been for contributions by Connexions, Dimwicks, Hall Lets and Church Organisations all helping towards running costs.

Prospects for 2025:

We are predicting our Offerings for 2025 will be less than last year and we need to carefully manage our expenditure, notably in Salaries, Energy and Repair & Maintenance costs. Taking all things into consideration we have prepared a budget that forecasts a £20k deficit for 2025 and the Finance Team will monitor it closely throughout the year.

We are always encouraged when new members and adherents sign up to Gift Aid and setting up regular Standing Orders. Once again I urge all taxpayers to be good stewards and seriously consider this form of giving.

I would like to thank the Treasurers from the Worship Centres and the Kirk Session for their encouragement and support over the year. Thanks to [REDACTED] and other internal auditors who reviewed the 2024 Church Organisations books. To those on Door Duty who graciously help count the offerings each week, your willingness to give your time after the services has been greatly appreciated. To [REDACTED] and the Gift Aid Treasurers who manages our Gift Aid records, claims and offering envelopes impeccably. Thank you all for your continued support over the year!

Finally I want to thank God for the opportunity to serve in His church with His people in whatever way He chooses.

[REDACTED]
(Treasurer)

Reserves Policy

It is the Trustees' policy to hold reserves of approximately three months expenditure including designated funds. At the year end, the Church held unrestricted funds of £900,421 of which £805,507 has been designated for the Major Buildings Fund, Consolidated Fabric Fund, Fabric Repair & Maintenance, the Legacy Fund and the World Mission Team Fund. The remaining balance of £94,914 in the General Fund represents only two and a half months' day-to-day expenditure which is a concerning position to be in.

The Church also held £262,746 of restricted funds and £5,890 in an endowment fund which have been provided for the purposes specified in Note 15.

Given we now have the first full year of accounts, the forecast for 2025 general income and expenditure is more concerning given the £52.7k deficit for 2024. If the trend of reduced income and increased costs continue, we can expect to exhaust our General Reserve by mid 2027. The Trustees must act with caution regarding spending until we get the overdue decision from the General Church regarding properties being retained.

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information on the Congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Session Clerk

Date: 26th February, 2025

Independent Examiner's Report to the Trustees of United Irvine Church of Scotland, for the year ended 31st December, 2024.

I report on the accounts of the Charity for the year ended 31st December, 2024 which are set out on pages 10 to 20.

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 (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 ~~other than disclosed below*~~

1. which gives me reasonable cause to believe that in any material respect of 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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 : 5th March, 2025

* Please delete the words in brackets if they do not apply. If the words do apply, set out those matters which have come to your attention.

Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total Funds 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total Funds 2023
Income and Endowments from :									
Donations and legacies	1	286,983			286,983	264,607	2,920		267,527
Charitable activities	2	1,650			1,650	650			650
Other trading activities	3	17,131			17,131	3,108			3,108
Investment income	4	67,078	5,273	133	72,484	11,704	4,395	118	16,216
Other income	5	35,593	71,792		107,385	27,171	56,460		83,631
Total Income		<u>408,434</u>	<u>77,065</u>	<u>133</u>	<u>485,632</u>	<u>307,240</u>	<u>63,775</u>	<u>118</u>	<u>371,133</u>
Expenditure on :									
	6								
Costs of raising funds		490			490	666			666
Charitable activities		387,606	-		387,606	172,702	-		172,702
Other		42,636	65,309	0	107,945	23,393	58,450	150	81,993
Total Expenditure		<u>430,732</u>	<u>65,309</u>	<u>0</u>	<u>496,041</u>	<u>196,760</u>	<u>58,450</u>	<u>150</u>	<u>255,360</u>
Net income/(expenditure) before gains and losses on investments		<u>-22,298</u>	<u>11,756</u>	<u>133</u>	<u>-10,409</u>	<u>110,480</u>	<u>5,325</u>	<u>(32)</u>	<u>115,772</u>
Net gains/(losses) on investments		7,552	879	542	8,973	7,614	3,516	424	11,554
Net income / (expenditure)		<u>-14,746</u>	<u>12,635</u>	<u>675</u>	<u>-1,436</u>	<u>118,094</u>	<u>8,841</u>	<u>392</u>	<u>127,326</u>
Transfers between funds		-5,775	0	0	-5,775	570,631	9,874	0	580,505
Net movement in funds		<u>-20,520</u>	<u>12,635</u>	<u>675</u>	<u>-7,210</u>	<u>688,724</u>	<u>18,715</u>	<u>392</u>	<u>707,831</u>
Total funds brought forward		<u>920,941</u>	<u>250,111</u>	<u>5,215</u>	<u>1,176,267</u>	<u>232,217</u>	<u>231,396</u>	<u>4,823</u>	<u>468,436</u>
Total funds carried forward		<u>900,421</u>	<u>262,746</u>	<u>5,890</u>	<u>1,169,057</u>	<u>920,941</u>	<u>250,111</u>	<u>5,215</u>	<u>1,176,267</u>

United Irvine Church of Scotland
Year ended 31st December, 2024

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended)

Fund accounting

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

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.

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.

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

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

United Irvine Church Of Scotland.

Balance Sheet

At 31 December, 2024

		Total Funds 2024	Prior Year 2023
	<u>Note</u>		
Fixed Assets			
Tangible Fixed assets	9		
Investments	10	996,719	838,361
Total Fixed Assets		<u>996,719</u>	<u>838,361</u>
Current Assets			
Debtors	11	0	0
Virgin Money Account		0	85,000
FPC Current Account		81,646.39	157,216.44
D&S Bank Accounts		12,381.47	11,784.45
MR Bank Account		51,885.16	69,814.81
GT Bank Accounts		13,614.54	14,090.19
St Andrews Bank Accounts		12,810.25	0.00
Total Current Assets		<u>172,338</u>	<u>337,906</u>
Liabilities			
Creditors falling due within one year	12	0	-
Net Current Assets		<u>172,338</u>	<u>337,906</u>
Creditors falling due after more than one year		-	-
Net Assets		<u><u>1,169,057</u></u>	<u><u>1,176,267</u></u>
The Funds of the Charity			
Unrestricted Funds	15		
General funds		94,914	147,338
Designated funds		<u>805,507</u>	<u>773,603</u>
Unrestricted Funds		<u>900,421</u>	<u>920,941</u>
Restricted Funds		262,746	250,111
Endowment Funds		5,890	5,215
Total Charity Funds	15	<u><u>1,169,057</u></u>	<u><u>1,176,267</u></u>

The accounts were approved by the Trustees on 26th February 2025 and signed on their behalf by:

Session Clerk

Treasurer

United Irvine Church of Scotland
Year ended 31st December, 2024

Accounting Policies (cont'd)

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, halls and manse, 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.

All tangible fixed assets costing in excess of £3,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Feuhold Buildings	50 years
Fixtures, fittings and office equipment	4 years
Motor vehicles	4 years

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

United Irvine Church of Scotland 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.

**Notes forming part of the financial statements
for the year ended 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023
1 Donations and Legacies								
Offerings	212,592	-	-	212,592	132,201	-	-	132,201
Tax recovered on Gift Aid	39,277	-	-	39,277	32,943	-	-	32,943
Contributions from Cong'l. Orgs.	15,128	-	-	15,128	10,447	-	-	10,447
Endowment & Transition income	7,175	-	-	7,175	1,460	-	-	1,460
Legacies	0	0	-	0	224	2,920	-	3,144
Other(St Andrews Bank Balances 31/12)	12,810	-	-	12,810	87,333	-	-	87,333
	<u>286,982.56</u>	<u>0</u>	<u>0</u>	<u>286,983</u>	<u>264,607</u>	<u>2920</u>	<u>0</u>	<u>267,527</u>
2 Income from Charitable Activities								
Weddings and Funerals	1,650	-	-	1,650	650	-	-	650
Other	-	-	-	-	-	-	-	-
	<u>1,650.00</u>	<u>0</u>	<u>0</u>	<u>1,650</u>	<u>650</u>	<u>0</u>	<u>0</u>	<u>650</u>
3 Income from other trading activities								
Use of Premises	17,131	-	-	17,131	2,212	-	-	2,212
Other	0	-	-	0	896	-	-	896
	<u>17,131.00</u>	<u>0</u>	<u>0</u>	<u>17,131</u>	<u>3,108</u>	<u>0</u>	<u>0</u>	<u>3,108</u>
4 Investment income								
CoS Inv't Income (General Fund)	17,131	-	-	17,131	4,914	-	-	4,914
CoS Inv't Income (Student Aid Fund)	-	-	133	133	-	-	118	118
CoS Inv't Income (Major Bldg. Fund)	8,005.80	-	-	8,006	6,672	-	-	6,672
CoS Inv't Income (Youth M & M)	0	5,273.40	-	5,273	0	4,395	-	4,395
CoS Inv't Income (Fabric Funds)	38,367	-	-	38,367	118	-	-	118
CoS Deposit Fund(UICS)	3,574	-	-	3,574	0	-	-	0
Bank / Building Society Interest	0	-	-	0	0	-	-	0
	<u>67,077.57</u>	<u>5,273</u>	<u>133</u>	<u>72,484</u>	<u>11,704</u>	<u>4394.5</u>	<u>118</u>	<u>16,216</u>
5 Other Income								
Youth and Community donations	0	-	-	0	391	-	-	391
Special Projects etc.	34,973	65,192	-	100,165	25,138	56,460	-	81,598
MBF other Grants & Donations	620	6,600	-	7,220	1,642	-	-	1,642
	<u>35,592.71</u>	<u>71,791.79</u>	<u>0</u>	<u>107,385</u>	<u>27,171</u>	<u>56,460</u>	<u>0</u>	<u>83,631</u>
Total Incoming Resources	<u>408,434</u>	<u>77,065</u>	<u>133</u>	<u>485,632</u>	<u>307,240</u>	<u>63,775</u>	<u>118</u>	<u>371,133</u>

**Notes forming part of the financial statements
for the year ended 31 December 2024**

6 Analysis of Expenditure

Raising Funds

Investment Manager's Fees
Offering Envelopes

Charitable Activities

Giving 2 Grow Contributions
Presbytery Dues
Minister's Expenses
Pulpit Supply
Other salary costs (Church Admin, Cleaners, Office)
Music Worship/Organist & Media
Fabric Repairs & Maintenance
Council Tax
Other Buildings Costs (Heat & Light)
Insurance/ water /Waste disposal (incl Fullarton C
Grants to Congregational Organisations
Church Office Expenses
Multi Media/Hosting/CCLI Licences etc
Bank Charges
Other expenses
Special Projects etc.
Youth and Community Workers
Misc. including Major Building Work

Total Resources Expended

Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Funds 2023	Total 2023
-	-	-	-	-	-	-	-
490	-	-	490	666	-	-	666
490	0	0	490	666	0	0	666
172,573.48	-	-	172,573	85,691	-	-	85,691
4,661.00	-	-	4,661	1,821	-	-	1,821
5,636.21	-	-	5,636	4,789	-	-	4,789
5,913.20	-	-	5,913	1,320	-	-	1,320
28,649.01	-	-	28,649	8,870	-	-	8,870
14,789.96	-	-	14,790	6,724	-	-	6,724
40,701.08	-	-	40,701	17,211	-	-	17,211
6,440.86	-	-	6,441	3,842	-	-	3,842
52,121.68	-	-	52,122	17,032	-	-	17,032
17,906.25	-	-	17,906	9,008	-	-	9,008
726.00	-	-	726	648	-	-	648
12,280.81	-	-	12,281	4,886	-	-	4,886
7,999.25	-	-	7,999	1,964	-	-	1,964
1,182.73	-	-	1,183	1,006	-	-	1,006
16,024.75	-	-	16,025	7,888	-	-	7,888
39,184.71	65,309	0	104,494	21,134	58,450	150	79,734
0.00	-	-	0	1,852	-	-	1,852
3,451.25	-	-	3,451	406	-	-	406
430,732	65,309	0	496,041	196,760	58,450	150	255,360

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified

**Notes forming part of the financial statements
for the year ended 31 December 2024**

7 Staff costs and numbers

	2024 £	2023 £
Salaries and wages		
Church Secretary/Administrator	13,900	5,064
Youth Pastor	18,903	9,113
Beadle (Honorarium)	0	250
Various Roles (Organists,Cleaners, Caretakers, Admin)	28,649	3,556
Social security (NHI) costs	-	-
Total	<u>61,451</u>	<u>17,983</u>

Youth Pastor salary paid from Restricted Special Purpose fund.

The average number of employees during the year, calculated on the basis of a head count, was as follows:

(Excludes Organists, Cleaners, Admin, Church Officers)

	2024	2023
Ministerial support	2.5	2
Youth Pastor	0.5	0.5
Church Administrator	0.5	0.5
	<u>3.5</u>	<u>3</u>

No employee had employee benefits in excess of £50,000 (2023= nil).

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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

8 Trustee Remuneration and Related Party Transactions

During the year, 3 trustees received reimbursement of expenses incurred totalling £14,342 - of this, the Ministers' travelling expenses, telephone, broadband and zoom costs, plus the Manse Council Tax, amounted to £11,942.14, [REDACTED] (Organist) received £2,400 in 2024.

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.

During the year, a total of **£75,006** was donated to United Irvine Church of Scotland by Trustees.

**Notes forming part of the financial statements
for the year ended 31 December 2024**

9 Tangible Fixed Assets

	Buildings	Office Equipment	Total
Cost			
At 1 January 2023			
Additions			
Disposals			
At 31 December 2023			
Accumulated Depreciation			
At 1 January 2023			
Charge for year			
Eliminated on Disposals			
At 31 December 2023			
Net Book Value			
At 31 December 2022			
At 31 December 2023			

9 Tangible Fixed Assets (Prior Year)

	Buildings	Office Equipment	Total
Cost			
At 1 January 2022			
Additions			
Disposals			
At 31 December 2022			
Accumulated Depreciation			
At 1 January 2022			
Charge for year			
Eliminated on Disposals			
At 31 December 2022			
Net Book Value			
At 31 December 2022			
At 31 December 2022			

10 Investments

	2024 £	2023 £
Market value at 1 January	838,361	251,842
Investments purchased/ transferred / (Investments sold)	120,000	574,966
Unrealised gain / (loss) /income on investments	38,358	11,553
Market value at 31 December	996,719	838,361
Investments at cost	321,180	296,020

The following investments are held:

	2024 £	Cost £
CoS Income Fund - General Congregational Purposes	13,416	9,320
CoS Income Fund - Major Buildings Fund	147,574	159,968
CoS Growth Fund - Student Aid Fund	6,284	2,182
CoS Income Fund - Youth Ministry & Mission	97,206	89,999
CoS Growth Fund -	18,878	12,025
CoS Income Fund -	22,120	22,526
CoS Growth Fund -	38,344	21,336
CoS Growth Fund - Gen Purpose	10,565	3,408
CoS Growth Fund - Heating Systems	619	416
CoS Deposit Fund	195,231	0
CoS Deposit Fund	1,349	0
CoS Deposit Fund (New in Jan 2024)	123,574	0
Consolidated Fabric Fund (Revenue)	58,079	0
Consolidated Fabric Fund (Capital)	263,479	0
Total	996,719	321,180

Notes forming part of the financial statements

for the year ended 31 December 2024

11 Debtors

	2024 £	2023 £
Gift Aid Tax Refund Due	0	0
Other (Church of Scotland Grant)	0	0
	<u>0</u>	<u>0</u>

12 Creditors

	2024 £	2023 £
Accruals	0	0
Other (Church of Scotland Grant)	0	0
	<u>0</u>	<u>0</u>

13 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	0	0	0	0	0
Investments		805,507	262,746	5,890	1,074,143
Current Assets	94,914	0	0	0	94,914
Current Liabilities	0	0	0	0	0
Net assets at 31 Dec 2024	<u>94,914</u>	<u>805,507</u>	<u>262,746</u>	<u>5,890</u>	<u>1,169,057</u>

Prior Year	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	0	0	0	0	0
Investments		773,603	250,111	5,215	1,028,929
Current Assets	147,338	0	0	0	147,338
Current Liabilities	0	0	0	0	0
Net assets at 31 Dec 2023	<u>147,338</u>	<u>773,603</u>	<u>250,111</u>	<u>5,215</u>	<u>1,176,267</u>

14 Volunteers

In common with all Congregations of the Church of Scotland, the Congregations benefit from the contribution made by volunteers who give of their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied, and much of the activity would be unable to continue were it not for the commitment shown.

**Notes forming part of the financial statements
for the year ended 31 December 2024**

15 Movements in Funds	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Revaluation of Investments & Transfers £	At 31 Dec 2024 £
Endowment funds					
The Margaret Logan Bequest (Student Aid Fund)	5,215	133	0	542	5,889.88
	<u>5,215</u>	<u>133</u>	<u>0</u>	<u>542</u>	<u>5,889.88</u>
Restricted funds					
CAP Fund	27,087	20,017	(20,565)	0	26,538.66
Youth Ministry & Mission Fund	111,218	12,548	(4,769)	878.90	119,876.11
Special Projects Funds	111,806	44,500	(39,975)	-	116,331.31
	<u>250,111</u>	<u>77,065</u>	<u>(65,309)</u>	<u>879</u>	<u>262,746.08</u>
Unrestricted (Designated) funds					
Major Buildings Fund (MBF)	174,225	8,626	(216)	1,334	183,968.77
Legacy Fund (FC Gen Cong Purposes)	9,764	0	0	121	9,885.03
World Mission Team Fund	7,200	34973	(39,185)	-	2,988.00
General Fund	147,338	319,293	(371,717)	-	94,914.29
Fabric Fund D&S	5,657	118	(5,775)	0	0.00
CoS Growth Fund - D&S	17,251	0	0	1,627	18,878.42
CoS Income Fund - D&S	21,920	0	0	200	22,120.00
CoS Growth Fund - [REDACTED]	35,038	0	0	3,306	38,343.80
CoS Growth Fund - Gen Purpose St A	9,654	0	0	911	10,565.28
CoS Growth Fund - Heating Systems St A	566	0	0	53	618.86
CoS Deposit Fund - MR	195,231	0	0	0	195,231.00
CoS Deposit Fund - MR	1,349	0	0	0	1,349.23
Consolidated Fabric Fund (Revenue) GT & St A	32,269	38,249	(12,439)	0	58,079.21
Consolidated Fabric Fund (Capital) St A	263,479	0	0	0	263,478.97
	<u>920,941</u>	<u>401,259</u>	<u>(429,332)</u>	<u>7,552.70</u>	<u>900,420.86</u>
Total funds	<u>1,176,267</u>	<u>478,457</u>	<u>(494,641)</u>	<u>8,973</u>	<u>1,169,057</u>

Purposes of Endowment Funds

Income from the Margaret Logan Bequest is to be used to provide grants to students from the United Irvine Church.

Purposes of Restricted Funds

CAP Fund is used specifically for the day to day operation of the local Christians Against Poverty Debt Centre and associated ministries covering North and East Ayrshire.

Special Projects Fund: This comprises various monies which the donors have stipulated where the funds are to be used e.g Pioneer Projects, Addiction Ministries, Scripture Union, The Guild, Youth Pastor, St Lukes Hosp projects etc.

Youth Ministries & Mission Fund: This is used to fund Youth Work and Youth Outreach salaries and expenses.

Purposes of Designated Funds

Legacy Fund: The income from this fund is used for General Congregational Purposes.

Major Buildings Fund: This is used to assist with the cost of redeveloping & expanding the church buildings and halls, as well as any major unforeseen repairs to the existing Church buildings, Halls and Manse.

World Mission Team Fund: This fund was created with a 10% share of legacies. It is disbursed by the World Mission Team to worthy causes or appeals, subject to approval by the Kirk Session. The current project is Kanyanda Health Clinic in Malawi. The Cummings Legacy of £95,231 and the Relief Manse Sale funds of £100,000 both held in the Church of Scotland Deposit Fund are held for the purpose of buildings and repairs to buildings.

The Muriel Kennedy Fund originated from St Andrews Church

The Consolidated Fabric Fund (Revenue) contains the income and expenditure for the St A Mast Rental and the GT Manse rental. A CoS Deposit Account holding £120k was started in Feb 2024 with £35k from MBF, £50k Special Projects and £35k General Fund. The interest from this is transferred to the General fund for allocation against Multi Media costs.

Notes forming part of the financial statements

for the year ended 31 December 2024

16 Collections for Third Parties

	2024	2023
	£	£
Ayrshire Hospice	27	50
Blythswood (Wednesday Packers)	1,355	382
Breast Cancer UK	1,260	0
Christians Against Poverty Debt Centre	20,017	25,511
Christian Aid	335	128
Collections for Charities Dregghom & Springside Worship Centre	1,896	
Collections for Charities Girdle Toll Worship Centre	2,224	
Collections for Charities Mure Relief Worship Centre	903	
Community Choices (Larder)	119	0
Compassion UK	160	0
Diabetes Scotland	1,265	0
EMMS Malawi	2,263	0
Friends of Ludhiana (Boxes)	100	20
Kanyanda Clinic Project via World Mission Team	34,973	25,362
Loudoun Montgomery Scripture Union	1,974	525
McMillan Nurses	625	0
Missionary Support Services	62	
St. Luke's Hospital/Child Sponsorship (Shubhro & Lis Mullick)	835	1,299
TEAR Fund Scotland	269	147
The Leprosy Mission	312	315
The Haven	454	241
	<u>71,428</u>	<u>53,980</u>

Moderator's Annual Report for the Annual Stated Meeting of UICS

I'm curious to know what you immediately think of when you see the United Irvine brand, read 'United Irvine Church of Scotland' (UICS), or are invited to a United Irvine Church service / activity beyond your usual location?

Your first reaction might be anything from a feeling of loss for the way things used to be, through weary indifference, to excitement about what lies ahead... There is a considerable variety & diversity of activity across our respective centres which adds up to a remarkable in-reach & outreach (Youth & Schools' Work, Messy Church, Guilds, Food Bank, Christians Against Poverty, ConneXions' crossroads for caring relationships, Crossing Together's pioneer mission, & the hosting of community groups in our buildings, etc). It will take some time to grow a greater sense of belonging to UICS among us, 'Me in your small corner & you in mine'; learning to rejoice in the good happening across our centres & pray, with concern & empathy, for each other. Undoubtedly, it is unfortunate that it is taking so long for Presbytery to survey our buildings (along with Irvine Old Parish's) and decide which buildings we are to retain & release in the pursuit of Christ's Mission in Dreghorn, Irvine, & Springside. Along with Storm Eowyn we've had some stormy blasts, but there have been mutually encouraging times when we've worked together (e.g. Shoeboxing, Away Weekends, & Joint services, etc). Another year of ups & downs is assured. We face huge challenges like the reducing of another large deficit budget and wonderful opportunities like our work in schools.

Buildings are important tools for God's work, worship & witness, but God's People are 'Church' & 'churches', not buildings. I was inspired and encouraged to hear of the experience of a colleague & friend, [REDACTED] who spent many years as a pastor in Thailand. He served the Karen people on the Thai / Burmese border for six years as one of only 4 ordained ministers serving 9 churches in a presbytery stretching through 300km of jungle. The Karen people are made to feel unwelcome on both sides of the border and face the challenges of poverty. When he recently visited, after an absence of 20 years, the socioeconomic challenges are still there but he was amazed to see that the church has grown from nine to 25 congregations, each with its own ordained minister, and many more house churches are growing.

[REDACTED] is now a minister in Biggar, facing the forthcoming union of 3 congregations, and hopes in the last few years of his ministry to help prepare that union for a similar future of growth. Here in Dreghorn, Irvine and Springside, I believe that, if we can get our eyes onto Jesus, and devote ourselves to the prayerful realising of our mission & vision statements, that, in 20 years (DV), a similar upturn & uplift can be witnessed and God be praised for the remarkable growth of His Kingdom in the South West. Will you join [REDACTED] UICS leaders, & myself in giving ourselves wholeheartedly to UICS and God's Kingdom purpose & plans, committed to investing your energy, time, talents, & money into a future which you may not see, but which will be seen and appreciated by many in the future?