

Irvine Valley Parish Church of Scotland

Scotland · Charity number SC010370

Details

| | |
|------------|---|
| Status | Active |
| Legal form | Unincorporated association |
| Part of | The Church of Scotland (SC011353) |
| Registered | 1961-05-12 |
| Register | View on the OSCR register |

Contact

Address 6 Orchard Street
.Galston
Ayrshire
KA4 8ER

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Irvine Valley Parish Church is the Church of Scotland congregation covering the towns of Darvel, Newmilns, Galston and surrounding areas. The primary purpose of the church is to spread the Good News of Jesus Christ through our regular worship and witness. Our services are open to all to inspire and encourage people in their faith journeys and to nurture discipleship. We minister to families through our regular Messy Church. We are also called to serve our community in Christ's name and we take this responsibility seriously. This includes the pastoral and spiritual care of members in their own homes, care homes and hospitals. However, we seek to respond to all human need through loving service by supporting local and national charities and by running community events. Our suite of halls provides affordable well-equipped venues for local groups to use. In addition, the Church also provides weddings, blessings and funerals and the minister acts as chaplain to five schools.

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

Objectives: The advancement of religion

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £172,625 | £173,873 | - | 3 |
| 2023-12-31 | £74,243 | £74,548 | - | 3 |
| 2022-12-31 | £74,834 | £101,881 | - | 3 |
| 2021-12-31 | £73,484 | £77,949 | - | 3 |
| 2020-12-31 | £85,845 | £94,239 | - | 3 |

Linked charities

- Elizabeth M Simpson Trust (SC038637)

Irvine Valley Parish Church of Scotland

Scotland - Charity number SC010370

Accounts

The Church of Scotland
Irvine Valley Parish Church

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2024

Congregation No: 070446

Scottish Charity No: SC 010370

IRVINE VALLEY PARISH CHURCH
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

Trustees' Annual Report and Financial Statements

The Trustees of Irvine Valley Parish Church of Scotland (IVPC) present the Annual Report and Financial Statements for the year ended 31 December 2024.

IVPC was established on 1 July 2024 following the union of Darvel Parish Church, Newmilns Loudoun Church, and Galston Parish Church.

The financial statements have been prepared in accordance with the accounting policies outlined in Note 1 and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. They also adhere to the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) for charities preparing their accounts in line with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), as issued on 16 July 2014.

Objectives and Activities

1. Introduction

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition, and Presbyterian in polity. It exists to glorify God and advance Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive duty to provide religious ordinances to the people in every parish of Scotland through a territorial ministry. It also collaborates with other churches in various ecumenical bodies within Scotland and beyond. Irvine Valley Parish Church (IVPC) encompasses the three towns of Darvel, Newmilns, and Galston within the Irvine Valley. Following the unification process, IVPC is now the only Church of Scotland congregation in the Valley, with the nearest neighbouring church being Hurlford Parish Church, three miles west of Galston. A place of worship has been retained in each town to allow local worship.

2. Church Buildings and Facilities

Darvel has a traditional church building with an annexed hall. Newmilns has a traditional church building that has been closed for disposal, as well as a separate refurbished hall and an upper hall. Galston has a traditional church building with an annexed hall. The main buildings are used for regular worship and special services, while all halls serve various religious and social purposes for both congregational and non-congregational organisations. Newmilns Loudoun Manse which required some upgrading was sold in 2024 and Manse in Galston, built 2016, is being retained as Manse for IVPC.

3. Ministerial Changes and Interim Moderators

Prior to the union, the parishes of Darvel and Newmilns were vacant charges, overseen by Interim Moderators [REDACTED] and [REDACTED]. The Minister of Galston Parish, [REDACTED], had expressed willingness to lead the united congregation, but following an extended period of sick leave, she demitted her charge on 15th January 2024, leaving IVPC without a tenured minister. During her absence, [REDACTED] was appointed as Interim Moderator for Galston Parish Church in March 2023. These positions ended at the time of unification, leaving the Kirk Session unable to meet. In response to appeals for an Interim Moderator, in October 2024, [REDACTED]

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Objectives and Activities (Cont'd)

██████████, as temporary Interim Moderator, chaired meetings of the Kirk Session facilitating progress in restructuring as a united church. At the first meeting, the roles of Session Clerk, Treasurer, and Safeguarding Officer were filled, though volunteers are still required for additional office-bearer positions. The three Presbytery Elders of Darvel, Newmilns, and Galston will serve until June 2025. ██████████ ██████████ ██████████ was appointed as Interim Moderator of IVPC by the Presbytery of South West Scotland on 1st December 2024.

4. Worship Services

Throughout the year each church maintained a weekly worship service, including Communion services, Easter services, Remembrance Day services, Christmas Eve and Christmas morning services. Pulpit supply was arranged where necessary, and the congregation remains deeply indebted to the many dedicated locum ministers, retired ministers, Readers, and Worship Leaders who have provided services. Service formats vary by location. In Darvel, worship follows a traditional format with an organist, and services are livestreamed via YouTube. The Darvel organ holds a Grade 1 Certificate as an outstanding Forster and Andrews (Philip Self) instrument dating from 1908. In Newmilns, worship is less traditional incorporating online based music videos with lyrics displayed digitally for praise but also have use of an electronic organ or piano. In Galston, services follow a traditional, choir-led format, The choir numbering up to 10 are under the leadership of organist and choirmaster ██████████ ██████████. The JJ Binns three-manual organ in Galston has been awarded a Grade 2* Certificate from the British Institute of Organ Studies. Services are intimated and streamed via Facebook. All three sites are reasonably well attended.

5. Pastoral Care and Sacraments

In 2024, pre and post union there were 41 funerals, with no marriages or baptisms recorded. Special gratitude is extended to those who conducted funeral services, particularly ██████████ ██████████ ██████████ and his probationer, ██████████ ██████████, who also provided pastoral care for Galston Parish throughout the minister's absence, visiting families and conducting funerals.

6. Church Governance and Unification

Darvel and Newmilns previously operated under the Model Constitution, where spiritual affairs were managed by the Kirk Session and secular affairs by a Congregational Board, while Galston functioned under a Unitary Constitution (quoad omnia) where the Kirk Session manages all affairs. Following the union, the Congregational Boards of Darvel and Newmilns were dissolved as of 1st July 2024, with trustees from these congregations remaining listed until 31st December 2024. The IVPC Kirk Session, consisting of 59 Elders, is now under the leadership of the Interim Moderator as of 1st December 2024.

7. Committee Structure

A similar committee structure was in place in each area before the union, committees included Worship, Nurture, Pastoral, Education, Outreach, Roll Review, Events, Property, and Finance. IVPC aims to implement a revised committee structure incorporating members from all areas of the Valley. Galston previously had two Elders assigned to each church organisation, a structure that was also in place in Darvel and may be reinstated for IVPC.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Objectives and Activities (Cont'd)

Throughout 2024, office-bearers and committee members continued their duties, ensuring the smooth operation of secular and non-secular activities across the Valley. Building maintenance and regulatory standards were also upheld.

8. Mission and Community Engagement

IVPC remains committed to its mission, with pastoral care provided by relief ministers, Elders, and co-opted members of the congregation. The minister is still regarded as the Parish minister and contact is envisaged to envelop the whole parish. The minister, once appointed, is expected to maintain an active role in the community, meeting with individuals considering communicant membership, marriage, and baptism.

Mission work of the congregation is ongoing and pastoral care is provided by relief Ministers, Elders and co-opted members of the Congregation.

The relationship between Galston Parish and St. Sophia's RC Church has been affected by leadership changes, resulting in a reduction of joint activities. However, invitations continue to be shared for special services and social events, maintaining a level of connection between the congregations.

There are three Guilds, Darvel numbering approximately 28 and Galston, numbering around 40 meets fortnightly in their local hall, Newmilns is slightly smaller numbering 12 but equally enthusiastic, meet on a monthly basis. The Guilds contribute substantially both financially and pastorally not only to their Guild projects but to the community and the church locally and nationally.

Darvel Parish Church actively supports the local community through various initiatives. A 'Friendship Lunch' is held every month in the Darvel Mission Hall and is open free of charge to the entire community. Regular food collections are organized to support the Darvel Food Locker, ensuring assistance for those in need. Additionally, shoeboxes are donated annually to Blythswood Care. The church also provides a Book Room for community use on Tuesdays and at any other time when the Mission Hall is open. Galston Parish regularly collected myriad items for East Ayrshire Churches Homelessness Action (EACHa) projects and maintains its commitment to charitable work beyond the local area. Support continues for the school and hospital on Likoma Island in Malawi, with fundraising efforts growing each year. Members actively respond to requests for supplies, equipment, and ongoing training fees. Financial assistance is provided for three assistant teachers, a laboratory assistant, a pharmacist, and a midwife. A sale of books in the Hogg Hall contributes to the Malawi Fund. In addition, Galston Parish participates in the local Christmas gift appeal and collects gifts annually for The Night Before Christmas Campaign. Monthly donations of dried foodstuffs are gathered for EACHa and the Salvation Army foodbanks. Newmilns Loudoun also contributes to community support efforts by collecting shoeboxes for Blythswood Care and making annual contributions to Tear Fund at Christmas. One of their key outreach activities involves providing teas, coffees, baking, and toilet facilities during the Newmilns Gala Day, with proceeds supporting a longstanding church partnership in Moldova. Donations of foodstuffs are regularly collected and delivered

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Objectives and Activities (Cont'd)

to the Newmilns Foodbank. Following the recent union of the individual churches, efforts have been made to continue supporting all previously assisted causes, though the regularity of collections may be adjusted as services transition to a rotational model.

Galston Parish has a well-established relationship with Ahrensfelde Lutheran Church in Germany, spanning 37 years. This partnership remains strong, with hopes for future visits involving the larger, newly unified congregation. Past exchanges have fostered shared worship, fellowship, and strengthened connections between the congregations. Each year, an invitation is extended to Galston Parish for the annual Burns Supper and Railway Festival in Ahrensfelde. Traditionally, group visits are arranged on an alternating basis, with one year seeing a group from Galston travelling to Ahrensfelde and the following year welcoming a visiting group from Ahrensfelde. However, recent years have seen smaller travel groups due to increasing costs.

Due to declining numbers, the Sunday Club now includes children from preschool age up to Primary 6 (ages 0-10). There are currently no Sunday organisations for teenagers, and no Messy Church events have taken place since the pandemic. The 3rd Galston Boys' Brigade continues to meet in the Mission Hall, supporting boys as they work towards their Queen's Badge and Duke of Edinburgh Awards.

9. Conclusion

The unification of the three congregations marks a significant transition for IVPC. The commitment of its leadership, congregation, and volunteers has ensured the continuity of worship, pastoral care, and church activities during this period of change. Despite challenges such as leadership changes, financial constraints, and a decline in youth participation, the congregations remain committed to fostering community support, charitable giving, and international partnerships. Looking ahead, IVPC remains dedicated to fulfilling its spiritual and community responsibilities while preparing for the appointment of a new minister to lead the parish into the future.

Achievements and Performance

The year 2024 has been a significant period for Irvine Valley Parish Church (IVPC), with continued efforts to enhance worship, communication, and community engagement. Statistics for IVPC show that there are 728 members and 46 adherents. Communion services were celebrated at all three sites having been intimated across the area.

In Darvel: 17th March, 26th May, 25th August and 24th November

In Newmilns: 10th March, 2nd June, 1st September and 1st December

In Galston: 4th February, 2nd June and 6th October

Each site is carrying on their normal method of delivering the communion elements until a new minister is inducted at which time it can be reviewed. All Communion services were well attended although communion cards or invites are no longer delivered to members.

Financial contributions remain steady despite the absence of a planned giving campaign, which has not taken place for several years due initially to the pandemic and subsequently to

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Achievements and Performance (Cont'd)

the ongoing cost of living crisis. Many members continue to support the church through direct debit and standing orders, demonstrating commitment despite economic challenges.

The Galston Parish Church website has been updated to reflect the union with IVPC, with a new website under development. Currently, the three areas maintain their separate social media pages, but an IT team is working towards consolidating them into a single platform. Investments have been made in audio-visual equipment at all main worship sites, allowing for service streaming to housebound members and facilitating inter-venue broadcasts. This technology may become a preferred method of service management in the future.

Appropriate licensing for copyright compliance, including CCLI, streaming, and video licences, has been secured.

Weekly Orders of Service are prepared at Darvel and Galston, while Newmilns, due to its smaller congregation, does not issue them. Darvel and Newmilns primarily use large screen projections for hymn lyrics and scripture readings, with limited hymn books and Bibles available. Galston continues to provide hymn books alongside projected lyrics and text ensuring accessibility in case of technical difficulties. The implementation of modern technology has presented challenges, but a number of members of the congregation have volunteered to operate the systems and prepare projection slides.

Newmilns issued newsletters on 7th January, 3rd March, 7th April, 2nd June, 1st September, and 20th October, detailing service schedules and preaching assignments. Darvel circulated newsletters alongside each communion service, while Galston did not issue newsletters in 2024. Since the union in December, an IVPC-wide newsletter has not been released; however, a letter was hand delivered by Elders or posted to all members and adherents, outlining services for the first quarter of 2025; proposed rotational service schedule will trial live services at each venue on a three-week cycle, followed by a joint service every fourth week. During joint services, the other venues will be closed to encourage communal worship. Service announcements and event details continue to be communicated through weekly worship services and church noticeboards.

Pastoral care remains an important aspect of IVPC's outreach. Church flowers have been distributed to individuals who were ill, hospitalised, bereaved, or celebrating significant anniversaries. This practice has been warmly received and appreciated by all recipients in the community and are an important way of showing a presence and community support. At Galston, floral arrangements were distributed in lieu of traditional Harvest fruit and vegetable gifts, while food donations received at Harvest by all three congregations were directed to local foodbanks.

Bible study opportunities continue, with a weekly discussion group in Newmilns and a monthly study group in Darvel. The church benefits from the support of one Reader, one retired Reader, two Worship Leaders, and a group of Bible Lesson readers and Prayer writers who assist in Sunday worship. A rota of elders and church members ensures a warm welcome at worship services, while a smaller team of Elders provides stewardship at funeral services.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Achievements and Performance (Cont'd)

Church halls serve as valuable community assets, available for hire by both church and non-church organisations. Rental income contributes to building maintenance. Various support groups, including Dementia UK, CA Support, Alcoholics Anonymous, and Morven Day Centre, use the facilities for services related to dementia care, addiction recovery, and mental health support. Additional groups such as the three Guilds, a Women's Group, and Moscow SWI meet regularly. A variety of creative and fitness-based activities, including craft classes, dance, drama, and exercise groups, also take place in the halls. A community choir, Songs for All, and our own church choir meet weekly. The outreach initiatives, Tea at the Hogg and Friendship Lunches provides social gatherings for members of the church and wider community. Hall rentals for private functions have further contributed to church funds.

Maintenance efforts continue for all grounds including the Galston graveyard. Security measures remain in place at the Newmilns church building as the congregation awaits Presbytery approval for its disposal, following a unanimous vote for disposal prior to the union.

In response to high fuel costs in 2023, regular winter worship services in Galston were relocated to the Hogg Hall to reduce heating expenses. A rotational service schedule is under consideration which could further optimise energy use across all sites.

Like many congregations within the Church of Scotland, IVPC faces challenges associated with an ageing membership and Kirk Session. Filling leadership positions remains difficult, and efforts are ongoing to complete and implement a committee restructure. The Unification Working Party, established in 2023 with representatives from the Kirk Sessions and Congregational Boards of all three churches, played a key role in finalising the Basis of Union. This agreement was approved by the Presbytery of South West Scotland in 2024 and subsequently presented to each Kirk Session and congregation.

Compliance with legal and regulatory requirements is a priority. IVPC remains vigilant in adhering to Health and Safety regulations, Data Protection laws, First Aid training, Fire Safety protocols, Safeguarding Vulnerable Groups procedures, and Food Hygiene standards. Disability Awareness and Inclusion Officers were in place before the union; however, IVPC has yet to fill this role within the new structure.

Despite the challenges faced throughout the year, IVPC continues to make considerable progress in fostering a unified and vibrant church community.

Financial Review

Total income has increased by £71,946 from the previous year. This is due mainly to the unification of the three valley churches, the increase also includes the transfer of union bank balances which equate to £34,781. Donations and legacies are usually the principal source of

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Financial Review (Cont'd)

income and excluding the union bank balances have increased by £28,604 from the previous year. Included in donations and legacies are offerings and tax on Gift Aid which accounts for 73% and has increased by £21,533. Total costs have increased by £72,698 from the previous year, mainly due to Giving to Grow, pulpit supply and the cost of the new Audio-Visual systems. In summary, there was a net loss of £1,248 compared to a net loss of £496 in the previous year.

Irvine Valley Parish Church has a strong financial base thanks to the response of members over recent years. The main source of income is regular giving by members of the congregation, 207 of which pay by means of standing order. Of those who give on a regular basis 154 are eligible for Gift Aid. A further 55 contribute by way of Free Will Offering (FWO) envelopes and a further 13 have pledged to pay by cheque annually.

Risk Management

The principal risks and uncertainties facing the congregation together with the trustees plans and strategies to manage those risks have been highlighted in the Achievements and Performance.

Reserves Policy

The Trustees do not have a formal policy with respect to holding reserves, however there is always sufficient liquidity to ensure that 2-3 months of regular ongoing expenditure is covered. At the year end the Church held unrestricted funds of £142,603 of which £3,537 had been designated for the fabric fund. The remaining balance of £139,066 represents about 3 months' expenditure plus funds required for the church refurbishment and maintenance. The church also held accounts for restricted funds which at the year-end were nil, which were provided for the purposes specified in Note 9.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution in the case of Galston Parish Church the 'Model' constitution was replaced by adoption of a 'Unitary' Constitution, approved by the Presbytery of South West Scotland in June 2023. As of 1st July 2024, IVPC has automatically adopted a Unitary Constitution.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Structure, Governance and Management

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and chosen from those members of the church who are considered to have the appropriate gifts and skills. The committee structure which could have been reorganised with at the time of union has been left as it was until an Interim Moderator was appointed and Kirk session meetings resumed and new committees could be organised. Prior to the Union members of the Congregational Boards of Darvel and Newmilns were also Trustees. The Congregational Boards were dissolved on 30th June and these members will be removed from List of Trustees as of 31st December 2024. Elders form the main body of the committees but under Unitary Constitution members of committees are encouraged to nominate and invite individuals within the community or beyond who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of a specific committee. Such members are allowed to contribute at meetings but do not have a casting vote.

Organisational Structure

The Kirk Session, which, under normal circumstances, meets five times a year and is moderated by the minister, is responsible for both spiritual and temporal affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

Reference and Administration Information

Trustees

In consideration of the Trustees Annual Report and Congregational Accounts for the year ending 31st December 2024, the following is a list of all Trustees having the general control and management of the administration of the Charity, who have served at any time during the year and up to the date of signing of these Accounts.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

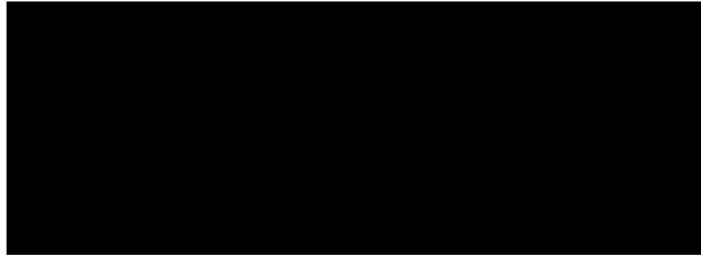
Principal Office-bearers

Minister:

Interim Moderator:

Session Clerk:

Treasurer:



Principal Office

Irvine Valley Parish Church
Cross Street
Galston
KA4 8AL

Charity No: SC 010370

Independent Examiner



Henry Brown & Co.,
Chartered Accountants,
26 Portland Road
Kilmarnock,
KA1 2EB.

Bankers

Bank of Scotland,
30-34 King Street,
Kilmarnock,
KA1 1NP.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

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 trustees to prepare financial statements for each year which show a true and fair view of the situation 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 methods 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 enabling 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..9/4/25.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Irvine Valley 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 13 to 23.

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 matters have come to my attention.


Basis of independent examiner's statement

My examination is conducted 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

During my examination, no matter has come to my attention 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 (as amended), and
- to prepare accounts which in accordance with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.


Henry Brown & Co.,
Chartered Accountants
26 Portland Road,
Kilmarnock,
KA1 2EB

Examiner. 

Date..... *JLH/125*

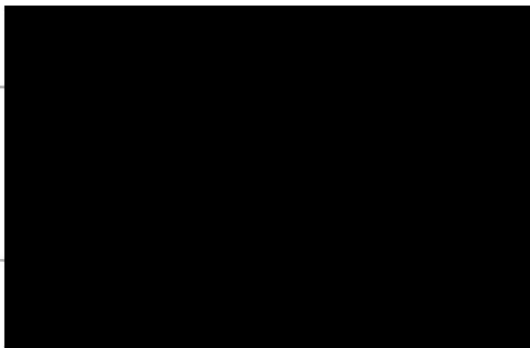
IRVINE VALLEY PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2024

| | <u>Note</u> | <u>UNRESTRICTED</u> <u>FUNDS</u> | <u>RESTRICTED</u> <u>FUNDS</u> | <u>2024</u> | <u>2023</u> |
|---|-------------|-------------------------------------|-----------------------------------|-------------|-------------|
| | | £ | £ | £ | £ |
| <u>INCOME AND ENDOWMENT</u> | | | | | |
| <u>FROM:</u> | | | | | |
| Donations and legacies | 1 | 160,915 | 0 | 160,915 | 97,530 |
| Charitable activities | 2 | 0 | 0 | 0 | 0 |
| Other trading activities | 3 | 6,713 | 0 | 6,713 | 2,060 |
| Investment income | 4 | 4,997 | 0 | 4,997 | 1,089 |
| Total income | | 172,625 | 0 | 172,625 | 100,679 |
| <u>EXPENDITURE ON:</u> | | | | | |
| Charitable activities | 5 | 173,873 | 0 | 173,873 | 101,175 |
| <u>NET INCOME/EXPENDITURE</u> | | -1,248 | 0 | -1,248 | -496 |
| TOTAL FUNDS BROUGHT FORWARD | | 143,851 | 0 | 143,851 | 144,347 |
| <u>TOTAL FUNDS CARRIED FORWARD</u> | | 142,603 | 0 | 142,603 | 143,851 |

IRVINE VALLEY PARISH CHURCH
BALANCE SHEET
YEAR ENDED 31 DECEMBER 2024

| | <u>Note</u> | <u>2024</u> | <u>2023</u> |
|-------------------------------------|-------------|----------------|----------------|
| | | <u>£</u> | <u>£</u> |
| CURRENT ASSETS | | | |
| Bank and cash | | 145,853 | 145,426 |
| LIABILITIES | | | |
| Amounts falling due within one year | 10 | -3,250 | -1,575 |
| NET CURRENT ASSETS | | <u>142,603</u> | <u>143,851</u> |
| THE FUNDS OF THE CHARITY: | | | |
| UNRESTRICTED FUNDS | | | |
| General Fund | 9 | 77,320 | 74,221 |
| Fabric Fund | 9 | 3,537 | 2,507 |
| Reserve Fund | 9 | 45,474 | 58,062 |
| Designated Funds | 9 | 16,272 | 9,061 |
| | | <u>142,603</u> | <u>143,851</u> |
| RESTRICTED FUNDS | | | |
| There are no restricted funds | 9 | 0 | 0 |
| | | 0 | 0 |
| | | <u>142,603</u> | <u>143,851</u> |

The Kirk Session approved the accounts.



[Redacted Name]

Session Clerk

Date 9/4/25

[Redacted Name]

Treasurer

Date 09-04-2025

IRVINE VALLEY PARISH CHURCH
ACCOUNTING POLICIES
YEAR ENDED 31 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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005) for the first time. Accordingly, the accounts of the charity, previously prepared on a receipts and payments basis, have been restated.

Basis of preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value, and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

Funds

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 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 per 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.

Resources expended.

Expenditure is recognised on an accruals basis as the liability is incurred.

IRVINE VALLEY PARISH CHURCH
ACCOUNTING POLICIES
YEAR ENDED 31 DECEMBER 2024

Accounting Policies (Cont'd)

Tangible 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 £1,000 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:

| | |
|--|----------|
| Feu-hold buildings | 25 years |
| Fixtures, fittings, and office equipment | 3 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 fiscal 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

Galston 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 VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

| | <u>UNRESTRICTED</u> <u>FUNDS</u> | <u>RESTRICTED</u> <u>FUNDS</u> | <u>2024</u> | <u>2023</u> |
|-----------------------------------|---|---|-----------------------|--------------------|
| | £ | £ | £ | £ |
| 1 DONATIONS AND LEGACIES | | | | |
| Transfer of union balances | 34,781 | 0 | 34,781 | 0 |
| Offerings | 76,416 | | 76,416 | 58,014 |
| Tax recovered on Gift Aid | 15,307 | 0 | 15,307 | 12,176 |
| Consolidated stipend income | 10,390 | 0 | 10,390 | 9,332 |
| Donations | 2,575 | 0 | 2,575 | 1,750 |
| Income (Church organisations) | 15,446 | 0 | 15,446 | 12,502 |
| Legacies | 6,000 | 0 | 6,000 | 3,756 |
| | <u>160,915</u> | <u>0</u> | <u>160,915</u> | <u>97,530</u> |
| 2 CHARITABLE ACTIVITIES | | | | |
| Weddings and Funerals | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 3 OTHER TRADING ACTIVITIES | | | | |
| Use of premises | 6,713 | 0 | 6,713 | 2,060 |
| | <u>6,713</u> | <u>0</u> | <u>6,713</u> | <u>2,060</u> |
| 4 INVESTMENT INCOME | | | | |
| Bank interest | 4,997 | 0 | 4,997 | 1,089 |
| | <u>4,997</u> | <u>0</u> | <u>4,997</u> | <u>1,089</u> |

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

| | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | | |
|---|---------------------|-------------------|-----------------------|----------------|
| <u>Note</u> | <u>FUNDS</u> | <u>FUNDS</u> | <u>2024</u> | <u>2023</u> |
| | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> |
| 5 ANALYSIS OF RESOURCES EXPENDED | | | | |
| Giving To Grow | 62,210 | 0 | 62,210 | 50,632 |
| Presbytery Dues | 3,674 | 0 | 3,674 | 1,578 |
| Ministers Expenses | 1,674 | 0 | 1,674 | 720 |
| Ministerial Assistance | 0 | 0 | 0 | 0 |
| Pulpit Supply | 6,050 | 0 | 6,050 | 31 |
| Other Salary Costs 6 | 12,843 | 0 | 12,843 | 10,083 |
| Fabric Repairs and Maintenance | 5,860 | 0 | 5,860 | 5,361 |
| Church Office Expenses | 5,683 | 0 | 5,683 | 5,627 |
| Other Buildings Costs | 62,607 | 0 | 62,607 | 12,048 |
| Other Expenses | 918 | 0 | 918 | 924 |
| Costs (Church organisations) | 12,354 | 0 | 12,354 | 14,171 |
| | <u>173,873</u> | <u>0</u> | <u>173,873</u> | <u>101,175</u> |

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

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

6 STAFF COSTS AND NUMBERS

| | <u>2024</u> | <u>2023</u> |
|--------------------|----------------------|----------------------|
| | <u>£</u> | <u>£</u> |
| Salaries and wages | <u>12,843</u> | <u>10,083</u> |

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

| | <u>2024</u> | <u>2023</u> |
|----------------------|--------------------|--------------------|
| | <u>No</u> | <u>No</u> |
| Ministerial Support | 0 | 0 |
| Administration | 0 | 0 |
| Music Staff | 1 | 1 |
| Premises Maintenance | 2 | 2 |
| | <u>3</u> | <u>3</u> |

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund.

Minister's 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 5th and subsequent years of service is £38,884.

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

7 TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

During the year there were no donations received from any of the Trustees.

During the year there were no re-imburement of expenses to any of the trustees.

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

| | <u>2024</u> | <u>2023</u> |
|-------------------------------|----------------|---------------|
| | <u>£</u> | <u>£</u> |
| Market values at the year end | <u>875,150</u> | <u>95,441</u> |

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

10 CREDITORS

| | | <u>2024</u> | <u>2023</u> |
|-----------|-----------------|--------------|--------------|
| | | <u>£</u> | <u>£</u> |
| Accruals: | Heat and Light | 400 | 250 |
| | Telephone | 350 | 75 |
| | Presbytery dues | 2,500 | 1,250 |
| | | <u>3,250</u> | <u>1,575</u> |

11 ANALYSIS OF NET ASSETS AMONG FUNDS

| | <u>General</u> | <u>Designated</u> | <u>Restricted</u> | <u>Endowment</u> | <u>Total</u> |
|---------------------|----------------|-------------------|-------------------|------------------|----------------|
| | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> | <u>£</u> |
| Fixed assets | 0 | 0 | 0 | 0 | 0 |
| Investments | 0 | 0 | 0 | 0 | 0 |
| Current assets | 129,581 | 16,272 | 0 | 0 | 145,853 |
| Current liabilities | -3,250 | 0 | 0 | 0 | -3,250 |
| | <u>126,331</u> | <u>16,272</u> | <u>0</u> | <u>0</u> | <u>142,603</u> |

12 COLLECTIONS FOR THIRD PARTIES

In addition to the income recorded in the accounts, the following income from special collections and fund-raising events for special purposes was received and disbursed during the year to other charities

| | <u>£</u> |
|----------------|----------|
| Poppy Scotland | 298 |
| Christian Aid | 505 |
| Food Locker | 83 |

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

12 COLLECTIONS FOR THIRD PARTIES (Cont'd)

| | <u>2024</u> | <u>2023</u> |
|----------------------------------|-------------------|-------------------|
| Women's Group | £ | £ |
| National Guild Project | 300 | 0 |
| British Heart Foundation | 50 | 0 |
| Douglas Grant Centre | 50 | 0 |
| Macmillan Cancer | 50 | 0 |
| Hearing Dogs | 0 | 100 |
| Diabetes UK | 0 | 100 |
| Pancreatic Cancer | 0 | 100 |
| Guild Project Home for Good | 0 | 100 |
| Marie Curie | 0 | 30 |
| Beatson | 50 | 250 |
| Galston 3 rd Brownies | 100 | 100 |
| Alzheimer's UK | 50 | 0 |
| Malawi Fund | | |
| Cash | 900 | 1,000 |
| Malawi Teachers | 1,080 | 1,080 |
| Women's Guild | | |
| No One Dies Alone | 100 | 0 |
| Guild Projects | 200 | 0 |
| Ayrshire Hospice | 200 | 200 |
| Mary's Meals | 0 | 200 |
| SCAA | 230 | 200 |
| Make Do and Mend | | |
| War Child | 400 | 0 |
| Food Larder | 200 | 0 |
| MacMillan Cancer | 200 | 0 |
| Ayrshire Hospice | 200 | 0 |
| Choir | | |
| Ayrshire Hospice | 30 | 0 |
| EAC Carers | 30 | 0 |
| | <hr/> 4,420 <hr/> | <hr/> 3,460 <hr/> |