

# Church Of The Nazarene Troon

Scotland · Charity number SC012766

## Details

**Status** Active

**Legal form** Unincorporated association

**Part of** Thomas Mackie Trust (SC006231)

**Registered** 1983-07-08

**Register** [View on the OSCR register](#)

## Contact

**Address** 27  
Leven Road  
Troon  
South Ayrshire  
KA10 7DX

## Activities

**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the promotion of religious or racial harmony', 'the promotion of equality and diversity', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

**What the charity does:** As a church it is our aim to bring the Christian Gospel to our community. We hold worship services on Sunday mornings and at different times throughout the year. We hold mid-week prayer and Bible Study Groups and a Children's Club. We also have a Ministry Team who lead regular services within a local Nursing Home. These are open to everyone of faith or none. We are involved with other Charities in our town reaching into the community and beyond.

**Beneficiaries:** 'Children or young people', 'Older People', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

**Objectives:** The advancement of religion

## Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** More than one local authority area in Scotland

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-09-30 | £99,373 | £38,893     | -      | 1         |
| 2024-09-30 | £86,235 | £23,769     | -      | 1         |
| 2023-09-30 | £50,863 | £16,905     | -      | 0         |
| 2022-09-30 | £29,595 | £30,159     | -      | 1         |
| 2021-09-30 | £30,784 | £39,734     | -      | 2         |

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# Accounts

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Scottish Charity Number SC012766

**REPORT AND ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**  
**FOR**  
**CHURCH OF THE NAZARENE TROON**

## CHURCH OF THE NAZARENE TROON

### Contents

|                                                     | Pages |
|-----------------------------------------------------|-------|
| Contact Details, Trustees and Professional Advisers | 2     |
| Report of the Trustees                              | 3 - 4 |
| Report of the Independent Examiner                  | 5     |
| Receipts and Payments Account                       | 6     |
| Statement of Balances                               | 7     |
| Notes to the Accounts                               | 8 - 9 |

## CHURCH OF THE NAZARENE TROON

### Contact Details, Trustees and Professional Advisers

|                             |                                                                                                      |                                     |
|-----------------------------|------------------------------------------------------------------------------------------------------|-------------------------------------|
| <b>Contact Details</b>      | Church of the Nazarene Troon<br>c/o 27 Leven Road<br>Troon<br>KA10 7DX                               |                                     |
| <b>Trustees</b>             | Jean Devenish<br>George Devenish<br>Mary-Ann Stell<br>Jeanette Allan<br>Kerry Cooper                 | Treasurer<br><br>Clerk to the Board |
| <b>Church Leadership</b>    | Ryan Smith<br>Jean Devenish<br>George Devenish<br>Mary-Ann Stell<br>Jeanette Allan<br>Kerry Cooper   | Minister                            |
| <b>Independent Examiner</b> | R Iain Gardner & Co<br>Chartered Accountants<br>2 Bishops Park<br>Thorntonhall<br>Glasgow<br>G74 5AF |                                     |
| <b>Bankers</b>              | Virgin Money<br>30 The Foregate<br>Kilmarnock<br>KA1 1JH                                             |                                     |

## **CHURCH OF THE NAZARENE TROON**

### **Report of the Trustees for the year ended 30 September 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing Document - The Church is administered in accordance with the terms of the Deed of Constitution.

#### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

The Trustees of the Church shall be no fewer than three nor more than nine in number. They shall be elected from among the members of the local church to serve for the next church year and until their successors have been elected and qualified. In all cases where the civil law requires a specific mode of election of church trustees, that mode shall be strictly followed. Where no particular mode of election is required by civil law the trustees shall be elected by ballot at the annual meeting of the local church or at a special meeting duly called for that purpose.

The duties of Trustees:

To hold the title of church property and manage it as trustees of the local church, where the local church is not incorporated, or where the civil law requires it, or where for other reasons it is deemed best by the district Superintendent or the District Advisory Board, subject to the guidance and the restrictions as set forth in 102-4.3 of the Manual of the Church of the Nazarene.

To give guidance to the development of the physical facilities and to financial planning, unless the church board has provided otherwise.

To give special attention, under the direction of the church board, to raising money for the support of the church and of the pastor, that he/she may be free from secular care and anxiety and give herself/himself wholly to the work of the ministry.

For faithfulness to their trust, the trustees shall be amenable to the local church. They shall report to local annual church meeting. In the interim of annual church meetings, they shall make reports to the church board of which they are a part.

A vacancy in the office of trustee may be filled by the local church at a duly called church meeting.

#### **ORGANISATIONAL STRUCTURE**

The church Board is chaired by the Pastor/Church Secretary and it met 11 times this year. Certain responsibilities are delegated to the Trustees in regard to finance and fabric. Other responsibilities are delegated to the Trustees for evangelism & outreach and local church development.

#### **OBJECTIVES AND ACTIVITIES**

The church of the Nazarene is Holiness in doctrine, Wesleyan in tradition. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As national church, it acknowledges the distinctive call and duty to bring the message of the Gospel of Jesus Christ to every locale where we are situated. We cooperate with other churches in various ecumenical bodies in Scotland and beyond.

Within this church, services of worship are held each Sunday morning with additional services throughout the Christian Year, for example, Prayer Services, Family Services, Easter Service, Christmas Services and special local church led outreach. Communion Services are held monthly within morning worship. There is a mid-week meeting for prayer, fellowship and study. A ministry team lead services within a local Nursing Homes. These services are open to everyone of faith and none. The church seeks to provide spiritual care for a community of 7,000 households within its boundaries and so provides the practical needs and cares of the wide age group which we serve.

## CHURCH OF THE NAZARENE TROON

### Report of the Trustees for the year ended 30 September 2025

#### ACHIEVEMENTS AND PERFORMANCE

The average church attendance is 35.

The church fulfils its role well as a caring organisation for people of all ages and physical abilities through hospital visitation, nursing homes and prayer time.

We continue to live stream our morning services making them accessible to all.

We continue to be involved with the Micah project.

We continue to facilitate a group called, 'Drumming Up.' It is a community drum circle group using drums to help enhance people's mood and overall sense of wellbeing in our town and beyond.

In November, we participated in the annual 'Wintertainment' Community Programme of events in the town. We hosted 'The Bethlehem Experience,' which saw well over 250 people join us as we shared the Christmas Story.

We hosted a Spa Evening for people in our Community.

#### FINANCIAL REVIEWS

The unrestricted funds of the church at the start of the financial year were £62,295. The unrestricted funds at the end of the financial year were £60,479. The opening restricted reserves were £171 and the closing restricted reserves were £446.

Denominational budgets (including a Missionary Budget) are paid to the District Church annually amounting £3,777

Bible Society £100

Sponsored a child to go to Sunday School Camp £360

Hire of Barassie Primary School for a summer ' Holiday Club' £384

Further expenses for the Holiday Club £470

'Wintertainment' expenses £300

#### RESERVES POLICY

The trustees' reserve policy is to maintain unrestricted free reserves, i.e. unrestricted funds not committed or invested in fixed assets, at a level of approximately 9 months of normal running costs. This allows sufficient funds to enable the ongoing work of the Charity to be maintained. The unrestricted balance of £60,479 is above the required level of approximately £28,000. A review of the Charity's reserves is undertaken at each Trustee meeting.

On behalf of the Trustees



Jean Devenish  
Trustee

Dated: 25 January 2026



CHURCH OF THE NAZARENE TROON

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees of Church of The Nazarene Troon registered charity number SC012766 on the accounts of the Charity for the year ended 30 September 2025 set on pages set out on pages 7 to 9.

**Respective responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10 (1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



R Iain Gardner & Co  
Chartered Accountants  
2 Bishops Park  
Thorntonhall  
Glasgow  
G74 5AF

R IAIN GARDNER & CO  
2 BISHOP'S PARK,  
THORNTONHALL  
GLASGOW G74 5AF

25 January 2026

CHURCH OF THE NAZARENE TROON

RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30 SEPTEMBER 2025

|                                               | Note | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|-----------------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| <b>Receipts</b>                               |      |                                    |                                  |                             |                                    |                                  |                             |
| Donations                                     | 2    | 35,244                             | 1,443                            | 36,687                      | 34,222                             | -                                | 34,222                      |
| Investment income                             |      | 1,251                              | -                                | 1,251                       | 1,611                              | -                                | 1,611                       |
| <b>Total receipts</b>                         |      | 36,495                             | 1,443                            | 37,938                      | 35,833                             | -                                | 35,833                      |
| <b>Payments</b>                               |      |                                    |                                  |                             |                                    |                                  |                             |
| Grants and donations                          | 3    | 4,095                              | 1,586                            | 5,681                       | 7,150                              | -                                | 7,150                       |
| Charitable activities                         | 4    | 33,277                             | 171                              | 33,448                      | 16,319                             | 461                              | 16,780                      |
| Independent examination / governance          |      | 350                                | -                                | 350                         | 300                                | -                                | 300                         |
| <b>Total payments</b>                         |      | 37,722                             | 1,757                            | 39,479                      | 23,769                             | 461                              | 24,230                      |
| <b>Net movement in funds before transfers</b> |      | (1,227)                            | (314)                            | (1,541)                     | 12,064                             | (461)                            | 11,603                      |
| Transfers between funds                       |      | (589)                              | 589                              | -                           | -                                  | -                                | -                           |
| <b>Net movement in funds after transfers</b>  |      | (1,816)                            | 275                              | (1,541)                     | 12,064                             | (461)                            | 11,603                      |

CHURCH OF THE NAZARENE TROON

STATEMENT OF BALANCES  
AS AT 30 SEPTEMBER 2025

|                                                             | General<br>Fund<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-------------------------------------------------------------|----------------------|--------------------------|--------------------|--------------------|
| Balance at 1 October 2024                                   | 62,295               | 171                      | 62,466             | 50,863             |
| Excess of receipts over payments / (payments over receipts) | (1,816)              | 275                      | (1,541)            | 11,603             |
| Balance at 30 September 2025                                | 60,479               | 446                      | 60,925             | 62,466             |
| <b>Cash and Bank Balances</b>                               |                      |                          |                    |                    |
| Virgin Money current account                                | 60,479               | -                        | 60,479             | 62,221             |
| Virgin Money Missionary account                             | -                    | 446                      | 446                | 245                |
|                                                             | 60,479               | 446                      | 60,925             | 62,466             |

|                             | 2025<br>£ | 2024<br>£ |
|-----------------------------|-----------|-----------|
| <b>Assets (note 6)</b>      | 365,140   | 365,656   |
| <b>Liabilities (note 7)</b> | 100       | 350       |

Approved by the Trustees on 25 January 2026 and signed on their behalf by:

*Jean Devenish*

Jean Devenish  
Treasurer

# CHURCH OF THE NAZARENE TROON

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

### 1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

| 2 Donations received            | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|---------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Gift-aided offerings            | 19,417                             | -                                | 19,417                      | 9,290                              | -                                | 9,290                       |
| General offerings and donations | 9,188                              | 225                              | 9,413                       | 15,174                             | -                                | 15,174                      |
| Gift-aid received               | 5,656                              | -                                | 5,656                       | 3,629                              | -                                | 3,629                       |
| NMI donations                   | -                                  | 1,218                            | 1,218                       | 1,453                              | -                                | 1,453                       |
| Donations for hall use          | 983                                | -                                | 983                         | 4,676                              | -                                | 4,676                       |
|                                 | 35,244                             | 1,443                            | 36,687                      | 34,222                             | -                                | 34,222                      |

| 3 Grants and donations made                    | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|------------------------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Gifts to District Nazarene Church (BIND)       | 2,579                              | 1,361                            | 3,940                       | 3,412                              | -                                | 3,412                       |
| Gifts to meet charitable need                  | 866                                | 225                              | 1,091                       | 1,823                              | -                                | 1,823                       |
| Gifts to visiting speakers and worship leaders | 650                                | -                                | 650                         | 1,915                              | -                                | 1,915                       |
|                                                | 4,095                              | 1,586                            | 5,681                       | 7,150                              | -                                | 7,150                       |

Gifts to external organisations and individuals are allocated by the Trustees, on the basis of need, are only made to those organisations and activities which are compatible with the activities of the Charity. No gifts were made to political parties.

### 4 Payments relating to charitable activities

|                                    | Unrestricted<br>Funds<br>2025<br>£ | Restricted<br>Funds<br>2025<br>£ | Total<br>Funds<br>2025<br>£ | Unrestricted<br>Funds<br>2024<br>£ | Restricted<br>Funds<br>2024<br>£ | Total<br>Funds<br>2024<br>£ |
|------------------------------------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Ministerial salary & pension costs | 19,269                             | -                                | 19,269                      | 6,136                              | -                                | 6,136                       |
| Bibles and evangelism expenses     | 97                                 | -                                | 97                          | 589                                | -                                | 589                         |
| Assembly expenses and travel       | 1,922                              | -                                | 1,922                       | 932                                | -                                | 932                         |
| Council tax (Manse)                | 2,685                              | -                                | 2,685                       | 1,272                              | -                                | 1,272                       |
| Electricity and gas                | 3,074                              | -                                | 3,074                       | 1,121                              | -                                | 1,121                       |
| Repairs and maintenance            | 733                                | -                                | 733                         | 1,791                              | -                                | 1,791                       |
| Computer and software              | 114                                | -                                | 114                         | -                                  | -                                | -                           |
| Insurance                          | 874                                | -                                | 874                         | 978                                | -                                | 978                         |
| Payroll fees                       | 581                                | -                                | 581                         | 413                                | -                                | 413                         |
| Telephone / broadband              | 290                                | 171                              | 461                         | -                                  | 461                              | 461                         |
| Stationery and printing            | 103                                | -                                | 103                         | 60                                 | -                                | 60                          |
| Cleaning                           | 1,280                              | -                                | 1,280                       | 1,121                              | -                                | 1,121                       |
| Subscriptions                      | 520                                | -                                | 520                         | 300                                | -                                | 300                         |
| Holiday Club and local events      | 1,142                              | -                                | 1,142                       | 1,188                              | -                                | 1,188                       |
| Christmas gifts and meals          | 411                                | -                                | 411                         | 250                                | -                                | 250                         |
| Other expenses                     | 182                                | -                                | 182                         | 168                                | -                                | 168                         |
|                                    | 33,277                             | 171                              | 33,448                      | 16,319                             | 461                              | 16,780                      |

### 5 Trustee remuneration and expenses

No remuneration was paid to the charity trustees during the year (2024: £nil). Travel expenses of £887 were paid to 2 trustees to facilitate attendance at The Church's District Assembly (2024: £469).

# CHURCH OF THE NAZARENE TROON

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

| 6 Assets                                                    | 2025<br>£      | Fund         | 2024<br>£      | Fund         |
|-------------------------------------------------------------|----------------|--------------|----------------|--------------|
| Church building (estimated value)                           | 150,000        | unrestricted | 150,000        | unrestricted |
| Manse (estimated value)                                     | 200,000        | unrestricted | 200,000        | unrestricted |
| Fixtures, fittings and equipment within the Church building | 10,000         | unrestricted | 10,000         | unrestricted |
| Gift-aid debtor                                             | 5,140          | unrestricted | 5,656          | unrestricted |
|                                                             | <u>365,140</u> |              | <u>365,656</u> |              |

| 7 Liabilities                                      | Unrestricted<br>£ | Fund | Total<br>£ | Fund         |
|----------------------------------------------------|-------------------|------|------------|--------------|
| Independent Examiner's fees for the current period | 100               |      | 350        | unrestricted |
| There were no contingent liabilities.              |                   |      |            |              |

### 8 Related party transactions

During the year, the Charity received donations of £4,320 from the Trustees (2024: £4,320). The Charity's insurance policy includes trustee indemnity insurance cover for all of its Trustees.

### 9 Analysis of charitable funds

|                                 | 2024 Balance<br>b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Fund<br>transfers<br>£ | 2025 Balance<br>c/fwd<br>£ |
|---------------------------------|----------------------------|---------------|------------------|------------------------|----------------------------|
| <b>Unrestricted funds</b>       |                            |               |                  |                        |                            |
| General funds                   | 62,248                     | 36,495        | (37,722)         | (589)                  | 60,432                     |
| NMI reserve                     | 47                         | -             | -                | -                      | 47                         |
| <b>Total unrestricted funds</b> | <u>62,295</u>              | <u>36,495</u> | <u>(37,722)</u>  | <u>(589)</u>           | <u>60,479</u>              |
| <b>Restricted funds</b>         |                            |               |                  |                        |                            |
| Specific ministries fund        | -                          | 225           | (225)            | -                      | -                          |
| Missionary fund                 | -                          | 1,218         | (1,361)          | 589                    | 446                        |
| Media fund                      | 171                        | -             | (171)            | -                      | -                          |
| <b>Total restricted funds</b>   | <u>171</u>                 | <u>1,443</u>  | <u>(1,757)</u>   | <u>589</u>             | <u>446</u>                 |
| <b>Total funds</b>              | <u>62,466</u>              | <u>37,938</u> | <u>(39,479)</u>  | <u>-</u>               | <u>60,925</u>              |
|                                 |                            |               |                  |                        |                            |
|                                 | 2023 Balance<br>b/fwd<br>£ | Income<br>£   | Expenditure<br>£ | Fund<br>transfers<br>£ | 2024 Balance<br>c/fwd<br>£ |
| <b>Unrestricted funds</b>       |                            |               |                  |                        |                            |
| General funds                   | 50,184                     | 35,833        | (23,769)         | -                      | 62,248                     |
| NMI reserve                     | 47                         | -             | -                | -                      | 47                         |
| <b>Total unrestricted funds</b> | <u>50,231</u>              | <u>35,833</u> | <u>(23,769)</u>  | <u>-</u>               | <u>62,295</u>              |
| <b>Restricted funds</b>         |                            |               |                  |                        |                            |
| Specific ministries fund        | -                          | -             | -                | -                      | -                          |
| Media fund                      | 632                        | -             | (461)            | -                      | 171                        |
| <b>Total restricted funds</b>   | <u>632</u>                 | <u>-</u>      | <u>(461)</u>     | <u>-</u>               | <u>171</u>                 |
| <b>Total funds</b>              | <u>50,863</u>              | <u>35,833</u> | <u>(24,230)</u>  | <u>-</u>               | <u>62,466</u>              |

#### Explanation of unrestricted funds

The *Unrestricted Fund* encompasses all income and expenditure relating to the primary focus activities of the Charity.

#### Explanation of restricted funds

Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor or where funds are raised for specific purposes. The Charity's restricted funds are:

The *Specific Ministries Fund* represents donations received for specific ministries.

The *Missionary Fund* represents donations received for Nazarene specific ministries.

The *Media Fund* represents the balance of the donation received to be spent on broadband costs.

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# Accounts

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Charity Number: SC012766

CHURCH OF THE NAZARENE TROON  
TRUSTEES' AND INDEPENDENT EXAMINATION REPORT  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Church of the Nazarene, Troon  
Contents Page

|                                | Page   |
|--------------------------------|--------|
| Trustee Report                 | 1 - 4  |
| Independent Examination        | 5      |
| Receipts and Payments accounts | 6      |
| Balance Sheet                  | 7      |
| Notes to the accounts          | 8 - 11 |



# TRUSTEES ANNUAL REPORT

YEAR ENDED 30TH SEPTEMBER 2024

The Trustees present the annual report and accounts for the year ending 30th September 2024

## REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name: Church of the Nazarene Troon

Charity Registration Number: SC012766

Congregation Reference Number: CR42775

Contact Address: c/o 27 Leven Road Troon KA10 7DX

Trustees:

Church Treasurer:

Clerk to the Board:

Minister: (June 2024)

Church Leadership:

## INDEPENDENT EXAMINER

## BANKERS

Virgin Money  
30 The Foregate  
Kilmarnock  
KA1 1JH

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution.

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The Trustees of the Church shall be no fewer than three nor more than nine in number.

They shall be elected from among the members of the local church to serve for the next church year and until their successors have been elected and qualified.

In all cases where the civil law requires a specific mode of election of church trustees, that mode shall be strictly followed.

Where no particular mode of election is required by civil law the trustees shall be elected by ballot at the annual meeting of the local church or at a special meeting duly called for that purpose.

### **The duties of Trustee:**

To hold the title of church property and manage it as trustees of the local church, where the local church is not incorporated, or where the civil law requires it, or where for other reasons it is deemed best by the district Superintendent or the District Advisory Board, subject to the guidance and the restrictions as set forth in 102-4.3 of the Manual of the Church of the Nazarene.

To give guidance to the development of the physical facilities and to financial planning, unless the church board has provided otherwise.

To give special attention, under the direction of the church board, to raising money for the support of the church and of the pastor, that he/she may be free from secular care and anxiety and give herself/himself wholly to the work of the ministry.

For faithfulness to their trust, the trustees shall be amenable to the local church. They shall report to local annual church meeting. In the interim of annual church meetings, they shall make reports to the church board of which they are a part.

A vacancy in the office of trustee may be filled by the local church at a duly called church meeting.

### **ORGANISATIONAL STRUCTURE**

The church Board is chaired by the Pastor/Church Secretary and it met 11 times this year. Certain responsibilities are delegated to the Trustees in regard to finance and fabric.

From June, we no longer needed the services of a Broker as our Church Manse is now occupied by, our Pastor, [REDACTED] [REDACTED]. There is no rental charge and Council Tax is the responsibility of the Church.

Other responsibilities are delegated to the Stewards for evangelism & outreach and local church development.

### **OBJECTIVES AND ACTIVITIES**

The church of the Nazarene is Holiness in doctrine, Wesleyan in tradition. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As national church, it acknowledges the distinctive call and duty to bring the message of the Gospel of Jesus Christ to every locale where we are situated. We cooperate with other churches in various ecumenical bodies in Scotland and beyond.

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The church continues to be involved with the Troon Community Project called Micah.

We facilitate a group called 'Drumming Up' Troon community drum circle which uses drums to help enhance people's mood and overall wellness.

We have a group called 'Mo-Mentous,' a Health and Wellbeing group which meets in our Church once per week.

We hosted a Spa Evening for people in our Community.

### **ACHIEVEMENTS AND PERFORMANCE**

The average church attendance is 40

The church fulfils its role well as a caring organisation for people of all ages and physical abilities through hospital visitation, nursing homes and prayer time.

We continue to live stream our morning services making them accessible to all.

We continue to be involved with the Micah project.

Helping to facilitate 'Drumming Up' Troon community Drum Circle.

Helping to facilitate the new Health and Wellbeing group which meets in our Church.

In November, we participated in the annual 'Wintertainment' Community Programme of events in the town. We hosted 'The Bethlehem Experience,' which saw well over 250 people join us as we shared the Christmas Story.

## FINANCIAL REVIEWS

- Denominational budgets (including a Missionary Budget) are paid to the District Church annually amounting £3,411
- Payroll/Pension Set up Fees for our new Pastor £250
- Removal and travel expenses for new Pastor £1976
- Washing Machine for Manse £349
- Donation to District Sunday School Camp £100
- Donation to Muirhead Primary School £100
- Temple Spa community outreach £200
- Bible Society £50

## RESERVES POLICY

The unrestricted funds of the church at the start of the financial year £50,231

The reserves at the end of the Financial year in the General Account are £62,295

The opening restricted reserves £632 and the closing reserve £171

## STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- ❖ select suitable accounting policies and then apply them consistently;
- ❖ make judgements 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;
- ❖ 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 Charity and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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.

Approved by the Trustees and signed on their behalf -



(Trustee &  
Treasurer)

Independent Examiner's Report to the trustee of  
Church of the Nazarene, Troon

5

I report on the accounts of the Trust for the year ended 30 September 2024, which are set out on pages 6 to 11.

**Respective responsibilities of trustee and examiner**

The charity's trustees are responsible for 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 charity trustees consider that the audit requirement of Regulation 10 (1) (a) to © of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1) © of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

\* to keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

\* to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner  
09-Jan-25

Church of the Nazarene, Troon  
Statement of Receipts and Payments for the year ended 30th September 2024

|                                               | Notes | Unrestricted Funds | Restricted Funds | 2024 Total Funds | 2023 Total Funds |
|-----------------------------------------------|-------|--------------------|------------------|------------------|------------------|
| <b><u>Receipts</u></b>                        |       |                    |                  |                  |                  |
| Donations and fundraising                     | 2     | 28,093             | -                | 28,093           | 29,679           |
| Income from charity activity                  | 3     | 1,453              | -                | 1,453            | 2,517            |
| other income resources                        | 4     | 4,676              | -                | 4,676            | 7,034            |
| Interest                                      | 5     | 1,611              | -                | 1,611            | 670              |
| <b>Total Receipts</b>                         |       | 35,833             | -                | 35,833           | 39,900           |
| <b><u>Payments</u></b>                        |       |                    |                  |                  |                  |
| Cost of charitable activities                 | 5     | 14,943             | -                | 14,943           | 11,850           |
| Grants and donations                          | 6     | 262                | -                | 262              | 640              |
| Goverance Costs                               | 7     | 8,563              | 461              | 9,024            | 9,528            |
| <b>Total Payments</b>                         |       | 23,769             | 461              | 24,229           | 22,018           |
| Excess receipts over payments before transfer |       | 12,064             | - 461            | 11,603           | 17,881           |
| <b><u>Transfers</u></b>                       |       |                    |                  |                  |                  |
| Gross transfer between funds                  |       | -                  | -                | -                | -                |
| <b>Net Movement in funds</b>                  |       | 12,064             | - 461            | 11,603           | 17,881           |

Church of the Nazarene, Troon  
Statement of balances as at 30th September 2024

7

|                                  | Note | 2024          | 2023          |
|----------------------------------|------|---------------|---------------|
| <b><u>Current Assets</u></b>     |      |               |               |
| Bank                             | 8    | 62,466        | 50,863        |
|                                  |      | <u>62,466</u> | <u>50,863</u> |
| <b><u>Unrestricted Funds</u></b> |      |               |               |
| Opening balance                  |      | 50,231        | 29,525        |
| Surplus/Deficit for period       |      | 12,064        | 20,706        |
|                                  | 9    | <u>62,295</u> | <u>50,231</u> |
| <b><u>Restricted Funds</u></b>   |      |               |               |
| Opening balance                  |      | 632           | 70            |
| Surplus/Deficit for period       |      | - 461         | 562           |
|                                  | 9    | <u>171</u>    | <u>632</u>    |
|                                  |      | <u>62,466</u> | <u>50,863</u> |

Approved by the board on the 9 January 2025, and authorised to sign  
on behalf by:

  
Treasurer

## **1. Accounting Policies**

### **Trustees**

The church insurance policies includes Trustees Indemnity insurance for all the trustees. No other remuneration was paid to the trustees or any the connected persons during the year (2023:Nil).

### **Funds**

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the charity objectives.

Restricted funds may only be used for specific purposes.

|                                            | 2024          | 2023          |
|--------------------------------------------|---------------|---------------|
| <b><u>2. Donations and fundraising</u></b> |               |               |
| Tithes and offerings                       | 14,630        | 14,735        |
| Covenants                                  | 9,290         | 8,330         |
| Gift aid rebate                            | 3,629         | 4,909         |
| Donations                                  | 494           | 1,285         |
| Wintertainment                             | 50            | -             |
| South Ayrshire Woman's Aid                 | -             | 420           |
|                                            | <u>28,093</u> | <u>29,679</u> |

### **3. Income from Charitable activity**

|                   |              |              |
|-------------------|--------------|--------------|
| NMI               | 1,453        | 2,514        |
| Mother & toddlers | -            | 2            |
|                   | <u>1,453</u> | <u>2,517</u> |

### **4. Other incoming resources**

|               |              |              |
|---------------|--------------|--------------|
| Church rental | 4,676        | 7,034        |
|               | <u>4,676</u> | <u>7,034</u> |



Church of the Nazarene, Troon  
Notes to the accounts (continued)  
For year ended 30th September 2024

9

|          | 2024         | 2023       |
|----------|--------------|------------|
| Interest | 1,611        | 670        |
|          | <u>1,611</u> | <u>670</u> |

**5. Cost of charitable activity**

|                       |               |               |
|-----------------------|---------------|---------------|
| Domestic budget       | 3,412         | 3,575         |
| Wages                 | 6,365         | 1,501         |
| Assembly expenses     | 932           | -             |
| Speakers and musician | 1,915         | 2,190         |
| Flowers               | 168           | 177           |
| NMI table offering    | -             | 50            |
| Bible society         | 50            | -             |
| Community outreach    | 257           | -             |
| NMI                   | 1,254         | 2,468         |
| Wintertainment        | -             | 192           |
| Prayer conference     | -             | 100           |
| NMI budget            | -             | 501           |
| Literature            | 589           | 1,095         |
|                       | <u>14,943</u> | <u>11,850</u> |

**6. Grants and donations**

|                             |            |            |
|-----------------------------|------------|------------|
| District Sunday School Camp | 100        | -          |
| DS love gift                | -          | 50         |
| Christmas gifts             | 12         | 170        |
| South Ayrshire Women's Aid  | -          | 420        |
| Muirhead Primary School     | 100        | -          |
| Assembly Table Offering     | 50         | -          |
|                             | <u>262</u> | <u>640</u> |

Church of the Nazarene, Troon  
Notes to the accounts (continued)  
For year ended 30th September 2024

10

|                                   | 2024         | 2023         |
|-----------------------------------|--------------|--------------|
| <b><u>7. Governance costs</u></b> |              |              |
| Church utilities                  | 2,639        | 2,047        |
| Manse utilities                   | 1,306        | 104          |
| Copyright licence                 | 300          | 267          |
| Church maintenance                | 1,141        | 5,310        |
| Independent examiner              | 300          | 300          |
| Local expenses & sundries         | 568          | 295          |
| Insurance                         | 978          | 966          |
| Manse repair                      | 1,791        | 239          |
|                                   | <u>9,024</u> | <u>9,528</u> |

**8. Bank**

|                     |               |               |
|---------------------|---------------|---------------|
| Church main account | 62,220        | 50,817        |
| NMI                 | 246           | 47            |
|                     | <u>62,466</u> | <u>50,863</u> |

**9. Reserves**

**Church Reserve**

|                                   |               |               |
|-----------------------------------|---------------|---------------|
| Opening reserve                   | 50,184        | 29,525        |
| Church surplus/deficit for period | 12,064        | 20,659        |
|                                   | <u>62,248</u> | <u>50,184</u> |

**NMI reserve**

|                                |           |           |
|--------------------------------|-----------|-----------|
| Opening reserve                | 47        | -         |
| NMI surplus/deficit for period | -         | 47        |
|                                | <u>47</u> | <u>47</u> |

**Mothers & toddlers reserve**

|                                                |          |          |
|------------------------------------------------|----------|----------|
| Opening reserve                                | -        | 415      |
| Transfer to other reserve                      | -        | 417      |
| Mothers & toddler surplus/deficit<br>in period | -        | 2        |
|                                                | <u>-</u> | <u>-</u> |

Church of the Nazarene, Troon  
Notes to the accounts (continued)  
For year ended 30th September 2024

11

|                                       | 2024          | 2023          |
|---------------------------------------|---------------|---------------|
| <b><u>Restricted Funds</u></b>        |               |               |
| <b><u>IT &amp; Media reserve</u></b>  |               |               |
| Opening reserve                       | -             | 70            |
| Transfer from church reserve          | -             | 26            |
| Surplus/deficit in period             | -             | 44            |
|                                       | <u>-</u>      | <u>-</u>      |
|                                       | <u>-</u>      | <u>-</u>      |
| <b><u>Media Reserve</u></b>           |               |               |
| Opening reserve                       | 632           | -             |
| Surplus/deficit in period             | - 461         | 632           |
|                                       | <u>171</u>    | <u>632</u>    |
|                                       | <u>171</u>    | <u>632</u>    |
| <b><u>10. Summary of reserves</u></b> |               |               |
| <b><u>Unrestricted reserves</u></b>   |               |               |
| Church reserve                        | 62,248        | 50,184        |
| NMI reserve                           | 47            | 47            |
| Mothers & toddlers reserve            | -             | -             |
|                                       | <u>62,295</u> | <u>50,231</u> |
|                                       | <u>62,295</u> | <u>50,231</u> |
| <b><u>Restricted reserves</u></b>     |               |               |
| Media reserve                         | 171           | 632           |
| IT & Media reserve                    | -             | -             |
|                                       | <u>171</u>    | <u>632</u>    |
|                                       | <u>171</u>    | <u>632</u>    |
| Total reserves                        | <u>62,466</u> | <u>50,863</u> |
|                                       | <u>62,466</u> | <u>50,863</u> |

1

2



