

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

Contact Details	Church of the Nazarene Troon c/o 27 Leven Road Troon KA10 7DX	
Trustees	Jean Devenish George Devenish Mary-Ann Stell Jeanette Allan Kerry Cooper	Treasurer Clerk to the Board
Church Leadership	Ryan Smith Jean Devenish George Devenish Mary-Ann Stell Jeanette Allan Kerry Cooper	Minister
Independent Examiner	R Iain Gardner & Co Chartered Accountants 2 Bishops Park Thorntonhall Glasgow G74 5AF	
Bankers	Virgin Money 30 The Foregate Kilmarnock 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 Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Receipts							
Donations	2	35,244	1,443	36,687	34,222	-	34,222
Investment income		1,251	-	1,251	1,611	-	1,611
Total receipts		36,495	1,443	37,938	35,833	-	35,833
Payments							
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
Total payments		37,722	1,757	39,479	23,769	461	24,230
Net movement in funds before transfers		(1,227)	(314)	(1,541)	12,064	(461)	11,603
Transfers between funds		(589)	589	-	-	-	-
Net movement in funds after transfers		(1,816)	275	(1,541)	12,064	(461)	11,603

CHURCH OF THE NAZARENE TROON

STATEMENT OF BALANCES
AS AT 30 SEPTEMBER 2025

	General Fund £	Restricted Funds £	Total 2025 £	Total 2024 £
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
Cash and Bank Balances				
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 £	2024 £
Assets (note 6)	365,140	365,656
Liabilities (note 7)	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 Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
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 Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
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 Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
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 £	Fund	2024 £	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 £	Fund	Total £	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 b/fwd £	Income £	Expenditure £	Fund transfers £	2025 Balance c/fwd £
Unrestricted funds					
General funds	62,248	36,495	(37,722)	(589)	60,432
NMI reserve	47	-	-	-	47
Total unrestricted funds	<u>62,295</u>	<u>36,495</u>	<u>(37,722)</u>	<u>(589)</u>	<u>60,479</u>
Restricted funds					
Specific ministries fund	-	225	(225)	-	-
Missionary fund	-	1,218	(1,361)	589	446
Media fund	171	-	(171)	-	-
Total restricted funds	<u>171</u>	<u>1,443</u>	<u>(1,757)</u>	<u>589</u>	<u>446</u>
Total funds	<u>62,466</u>	<u>37,938</u>	<u>(39,479)</u>	<u>-</u>	<u>60,925</u>

	2023 Balance b/fwd £	Income £	Expenditure £	Fund transfers £	2024 Balance c/fwd £
Unrestricted funds					
General funds	50,184	35,833	(23,769)	-	62,248
NMI reserve	47	-	-	-	47
Total unrestricted funds	<u>50,231</u>	<u>35,833</u>	<u>(23,769)</u>	<u>-</u>	<u>62,295</u>
Restricted funds					
Specific ministries fund	-	-	-	-	-
Media fund	632	-	(461)	-	171
Total restricted funds	<u>632</u>	<u>-</u>	<u>(461)</u>	<u>-</u>	<u>171</u>
Total funds	<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.