

**Registered Charity No: SC008345**

**IRVINE OLD PARISH CHURCH OF SCOTLAND  
RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**IRVINE OLD PARISH CHURCH OF SCOTLAND  
RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

<b>CONTENTS</b>	<b>PAGE</b>
Legal and administrative information	1
Trustees' Report	2 – 4
Report by the Independent Examiner	5
Receipts and Payments Account	6
Statement of Balances	7
Notes to the Accounts	8 – 9

**IRVINE OLD PARISH CHURCH OF SCOTLAND**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Name:** Irvine Old Parish Church of Scotland

**Registered Office:** 9 Kirkhill  
Kilwinning  
KA13 6NB

**Operational Address:** Kirkgate  
Irvine  
Ayrshire  
KA12 0DG

**Charity Registration Number:** SC008345

**Congregation Number:** 110618

**Trustees:** Marjorie Adams  
Jean Bell  
William Cowan  
Anna Freckleton  
Scott Gallacher  
Gordon Gardiner  
Margaret Greenlees  
William Kerr  
Margaret McDougall  
David McQueen  
Samuel McVie  
James McWaters  
Derek J Murdoch  
J. Derek Murdoch  
Graeme Thomson  
David R. Whitelaw

**Principal Office-bearers:** Interim Moderator: Rev Alex Wark  
Session Clerk: David Whitelaw

**Independent Examiners:** Wbg Services LLP  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers:** Bank of Scotland  
167 High Street  
Irvine  
Ayrshire  
KA12 8AF

## **IRVINE OLD PARISH CHURCH OF SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

The Trustees present their annual report and financial statements of the charity for the year ended 31 December 2025.

The legal and administrative information on page one forms part of this report.

#### **Structure, Governance and Management**

##### **Governing Document**

The congregation is a registered charity, number SC008345 and is administered in accordance with the terms of the Deed of Constitution (Quoad Omnia Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

##### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees.

The Kirk Session members are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. Those who accept the invitation are ordained by the minister of the church. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

##### **Organisational Structure**

The Kirk Session is moderated by the minister and meets nine times in a year for ordinary business, but can, at times, meet on an ad-hoc basis for particular items of business. It is responsible for all spiritual and temporal affairs within the church. Certain responsibilities are delegated to the Finance Committee, Property Committee, Safeguard Convener and Organisations Committee as appropriate.

##### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinct call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

In pursuit of this objective, services of worship are normally conducted in Irvine Old Parish Church every Sunday, these being open to anyone who wishes to attend. Services are also available to be viewed on-line as they are recorded live each Sunday.

Being the parish church of the town, civic services at which government bodies and local organisations attend once again took place.

Irvine Old continues to encourage youth organisations within our premises and has an operating Anchor Boys and Junior Section of the Boys' Brigade company.

##### **Achievements and Performance**

Following the uniting of five of six churches as one Parish under a Team Ministry, Irvine Old continues as a continuing vacancy.

Revd Alec Wark continues in the position of Interim Moderator and Locum and has over the years he has been with the church has established an excellent relationship with both the office bearers and the whole church family in his leadership and his pastoral work in the community.

## **IRVINE OLD PARISH CHURCH OF SCOTLAND**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025**

#### **Achievements and Performance (continued)**

From a membership perspective, 2025 once again saw the deaths of a number of members, including Elders, in the year and membership development continues to be an issue.

The audio visual and live streaming and recording facilities has proven to be popular with a number of people regularly logging on each week to view the services either live or at a later date. With the approval of the Head Teacher, the facility has also used to live stream and record the Glebe Primary's services held at the end of each term.

The church continues its traditional role as "Town's Kirk" hosting the annual Kirkings for the Irvine Burns Club, Irvine Incorporated Trades and the Carter's Society as well as the Marymass Festival.

It is also the town's place of worship on Armistice Sunday and service is attended by representatives of the civic and military bodies as well as local organisations and members of the public.

In conjunction with the Church of Scotland organisation, Crossreach, Irvine Old continues to support the Umbrella Project, which is a drop-in facility for people referred by North Ayrshire Council as suffering the effects of loneliness and isolation. This operates within the premises two days per week.

The congregation continues its close relationship with the staff and pupils of Glebe Primary School, which is situated within our Parish. The school population hold the end-of-term service at least three times a year (Easter, June and December) within the church and at the Christmas service always have the pupils perform a nativity play. These services are not only attended by the pupils and teachers but also by large numbers of family members, which is only possible due to the capacity of the church. At Christmas 2025, the pupils once again decorated a tree, sponsored by Irvine Old, at the Portal as part of the local Rotary Club's Caring Trees at Christmas project.

The school PTA also have made use of the hall premises during the year to hold fund raising events as well as end-of-term activities for the pupils.

Having hall accommodation situated in the centre of the town, the facilities are also used by outside organisations such as Alcoholics Anonymous, which has meetings on Wednesday evenings and Saturday mornings throughout the year.

A local media group meets each Monday morning offering skills in both technical and production skills to interested members of the public.

There is an established scheme run from the hall on two days per week whereby members of the public can donate clothing, especially suits and coats, and allows them to be given to those in need. The Ayrshire Nappy Service also runs one Friday per month from the hall providing free nappy distribution to families with young children.

During the summer months, the church was delighted to open our halls to the Presbytery's Crossing Together team under Alison Muir, who was running a summer club. This was well attended and the Kirk Session has offered the use of the premises to Crossing Together for any other project being undertaken.

## IRVINE OLD PARISH CHURCH OF SCOTLAND

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

#### **Achievements and Performance (continued)**

Being in a prime location in the town centre, the premises has been used by New Irvine Community Choir for its annual concert and is moving to our premises as a permanent base in 2026.

Due to the town centre situation, the church hall had been utilised by a number of groups for meetings throughout the year. As it is considered a mission centre, the Kirk Session continues to provide this facility free of charge to any charitable organisation.

#### **Financial Review**

The charity had incoming resources of £74,016 (2024: £65,941) and incurred expenditure of £142,621 (2024: £83,821), resulting in a deficit of £68,605 (2024: £17,880). At 31 December 2025 the charity had total funds of £238,527 (2024: £307,132), of which £86,084 (2024: £106,358) was held in designated funds and £121,151 (2024: £176,132) was tied up in restricted funds, leaving general free reserves of £31,292 (2024: £21,163).

#### **Reserves Policy**

The trustees' policy is to maintain general free reserves equal to 3 months' worth of expenditure, this equates to £35,655 (2024: £20,955). The general free reserves at 31 December 2025 was £31,292 (2024: £21,163) and therefore falls short of target level. The trustees are looking to improve this position going forward.

Approved by the Trustees and signed on their behalf,

Signed by:



Name: David Whitelaw, Session Clerk

Date: 3 May 2026

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF IRVINE OLD PARISH CHURCH OF SCOTLAND FOR THE YEAR ENDED 31 DECEMBER 2025**

I report on the accounts of the charity for the year ended 31 December 2025, which are set out on page 6 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) 2005 Act 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 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.

**Jenna Fair BA (Hons) ACCA**

**Wbg Services LLP**

168 Bath Street

Glasgow

G2 4TP

Date: 11 May 2026

**IRVINE OLD PARISH CHURCH OF SCOTLAND**  
**STATEMENT OF RECEIPTS AND PAYMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
<b>Receipts</b>					
Donations	49,273	1,385	-	50,658	50,830
Receipts from charitable activities	-	-	-	-	568
Receipts from other trading	-	-	-	-	38
Investment income	4,726	7,860	-	12,586	14,505
Other income	10,772	-	-	10,772	-
<b>Total Receipts</b>	<u>64,771</u>	<u>9,245</u>	<u>-</u>	<u>74,016</u>	<u>65,941</u>
<b>Payments</b>					
Payments relating directly to charitable activities	52,495	89,226	-	141,721	82,410
Payments in relation to fundraising	-	-	-	-	751
Governance costs	900	-	-	900	660
<b>Total Payments</b>	<u>53,395</u>	<u>89,226</u>	<u>-</u>	<u>142,621</u>	<u>83,821</u>
<b>Surplus/(deficit) for the year</b>	<u>11,376</u>	<u>(79,981)</u>	<u>-</u>	<u>(68,605)</u>	<u>(17,880)</u>
Transfers between funds	(21,521)	25,000	(3,479)	-	-
<b>Deficit for the year</b>	<u>(10,145)</u>	<u>(54,981)</u>	<u>(3,479)</u>	<u>(68,605)</u>	<u>(17,880)</u>

**IRVINE OLD PARISH CHURCH OF SCOTLAND**

**STATEMENT OF BALANCES**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
<b>Cash funds</b>						
Cash and bank at start of year	1	127,521	176,132	3,479	307,132	325,012
Deficit shown on receipts and payments account		(10,145)	(54,981)	(3,479)	(68,605)	(17,880)
Cash and bank balance at end of year		<u>117,376</u>	<u>121,151</u>	<u>-</u>	<u>238,527</u>	<u>307,132</u>
<b>Liabilities</b>	<b>2</b>				<u>948</u>	<u>-</u>

Approved by the Trustees and signed on their behalf by:

Signed by:  
  
 Name: David Whitelaw, Session Clerk

Date: 3 May 2026

## IRVINE OLD PARISH CHURCH OF SCOTLAND

### NOTES TO THE ACCOUNTS

#### YEAR END 31 DECEMBER 2025

#### 1. Funds

	Opening balance £	Receipts £	Payments £	Transfers £	Closing balance £
<b>Unrestricted funds</b>					
<b>Endowment funds</b>					
Kennedy Bequest	3,479	-	-	(3,479)	-
	<u>3,479</u>	<u>-</u>	<u>-</u>	<u>(3,479)</u>	<u>-</u>
<b>Designated funds</b>					
Consolidated loan fund	31,055	1,380	-	(25,000)	7,435
Consolidated fabric fund	75,303	3,346	-	-	78,649
	<u>106,358</u>	<u>4,726</u>	<u>-</u>	<u>(25,000)</u>	<u>86,084</u>
General funds	21,163	60,045	(53,395)	3,479	31,292
<b>Total unrestricted funds</b>	<u>131,000</u>	<u>64,771</u>	<u>(53,395)</u>	<u>(25,000)</u>	<u>117,376</u>
<b>Restricted funds</b>					
Consolidated fabric fund (revenue)	11,892	7,860	(380)	-	19,372
Consolidated fabric fund (capital)	164,240	-	(87,461)	25,000	101,779
Church maintenance offerings	-	1,320	(1,320)	-	-
Church utilities offerings	-	65	(65)	-	-
<b>Total restricted funds</b>	<u>176,132</u>	<u>9,245</u>	<u>(89,226)</u>	<u>25,000</u>	<u>121,151</u>
<b>Total funds</b>	<u>307,132</u>	<u>74,016</u>	<u>(142,621)</u>	<u>-</u>	<u>238,527</u>

- a) Half of Kennedy Bequest endowment fund may be used by the congregation for general purposes; the other half is to be retained in the fund for growth.

The Kennedy family approved the balance of £3,479 to be transferred to general funds and no further restrictions therefore apply.

- b) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Consolidated loan fund – This fund is intended for short-term investment and aims to provide a high rate of interest calculated quarterly in arrears, paid gross in May and November.

Consolidated fabric fund – This fund is intended for short-term investment and aims to provide a high rate of interest calculated quarterly in arrears, paid gross in May and November.

**IRVINE OLD PARISH CHURCH OF SCOTLAND**

**NOTES TO THE ACCOUNTS**

**YEAR END 31 DECEMBER 2025**

**1. Funds (continued)**

c) The charity has received the following restricted funds during the year:

Consolidated fabric fund (revenue) – This fund is restricted by the Church of Scotland and only to be used for matters pertaining to the Church property.

Consolidated fabric fund (capital) – This fund is restricted by the Church of Scotland and only to be used for matters pertaining to the Church property.

Church maintenance offerings – contributions towards church maintenance.

Church utilities offerings – contributions towards church utilities.

d) Transfers in the year relate to the trustees agreeing to contribute £25,000 into the Church of Scotland consolidated fabric fund capital account.

**2. Liabilities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Accruals	948	-
	<u>948</u>	<u>-</u>

**3. Related party transactions and trustees' expenses and remuneration**

No trustee received any remuneration or was reimbursed any expenses during the year (2024: £Nil). No trustees made any donations during the year (2024: £Nil). No expenses were waived by trustees during the year (2024: £Nil).

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity in the year (2024: £Nil).

## Irvine Old Parish Church

Kirkgate  
Irvine  
Ayrshire  
KA12 0DG

Wbg Services LLP  
168 Bath Street  
Glasgow  
G2 4TP

Dear Sirs

### LETTER OF REPRESENTATION

We confirm to the best of our knowledge and belief and having made appropriate enquiries of other trustees and officials of the charity, the following representations given to you in connection with your independent examination of the charity's accounts for the year ended 31 December 2025.

1. We acknowledge as trustees our responsibility for making accurate representations to you and for the accounts which you have prepared for the charity. All the accounting records have been made available to you for the purpose of your independent examination, to the best of our knowledge and all the transactions undertaken by the charity have been reflected and recorded in the accounting records. All other records and related information, including minutes of all meetings, have been made available to you.
2. The financial statements are free of material misstatements including omissions.
3. We acknowledge our responsibility for the design and implementation of internal control systems to prevent and detect fraud. We have disclosed to you the results of our risk assessment that the financial statements may be misstated as a result of fraud. There have been no irregularities (or allegations of irregularities) involving management, employees who have a significant role in internal control or others that could have a material effect on the financial statements.
4. The charity has no liabilities or contingent liabilities other than those disclosed in the accounts.
5. All claims in connection with litigation that have been, or are expected to be, received have been properly accrued for in the financial statements.
6. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts, other than those already disclosed or included in the accounts. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly.
7. To the best of our knowledge and belief, the charity has had at no time during the year any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or credit transactions) for trustees nor to guarantee or provide security for such matters.
8. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of any further related party matters that require disclosure in order to comply with the requirements of charities legislation, the Statement of Recommended Practice for charity accounts or accounting standards.
9. The charity has not contracted for any capital expenditure other than as disclosed in the accounts.

10. The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the financial statements.
11. We are not aware of any irregularities, including fraud, involving management or employees of the charity. No allegations of such irregularities, including fraud, have come to our attention.
12. We confirm that we have told you of all laws or regulations that are central to the charity's ability to conduct its business and confirm that there have been no material breaches.
13. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

We confirm that the above representations are made on the basis of enquiries of staff with relevant knowledge and experience (and, where appropriate, of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed by:  
  
BF2B0320B190423:..... Trustee

Date: 3 May 2026