Irvine Christian Brethren

Scottish Charity Number - SC002291

Trustees Report

30 September 2025

TRUSTEES ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name	Irvine Christian Brethren
Charity Registration No.	SC002291
Contact Address	14/20 High Street Irvine KA12 0AY

TRUSTEES AND PRINCIPAL OFFICE BEARERS

Edward Adams (passed away 7 June 2025)	
Hugh McClements	
Ephraim Black Spence	Elder
Alistair James Small	Elder/Treasurer
David McMaster	Assistant Treasurer

All the above trustees ordinarily reside in Scotland

INDEPENDENT EXAMINER

M P Hutchison BA,CA
Hutchison & Co.
Chartered Accountants
B5 Whitecrook Business Centre
Clydebank
G81 1QF

TRUSTEES ANNUAL REPORT
YEAR ENDED 3O SEPTEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document
Irvine Christian Brethren are an independent fellowship having no central organisation, but communicate and co-operate between those who share similar doctrine and practice spread around the globe. Each assembly is automomous in its administration; there is, no federation or union linking them together. Elders oversee the running of the assembly. Trustees are reponsible in law for ownership of property and land in use by the body of Worshipers known as Irvine Christian Brethren.

Trustee Recruitment and Appointment
The Trustees have the power to assume such other person or persons, who shall be members of Irvine Christian Brethren, to be trustees. The said Trustees, original or assumed shall, upon their number being reduced to two, be bound to assume such number of additional trustees as may be thought expedient.

OBJECTIVES AND ACTIVITIES

Charitable Purposes
The maintenance/furtherance of the Christian Gospel of the Lord Jesus Christ, primarily in Irvine, but also having a UK and world wide interest.

Summary of the main activities in relation to these objects
Meeting together as follows; to Worship, for Prayer, for Bible Teaching and Preaching of the Gospel and social events.
Expend monies to insure, repair, maintain and replace property and contents forming part of Irvine Christian Brethren at 14/20 High Street, Irvine.
Make monetary gifts to those engaged in the furtherance of the Christian Gospel and who are in fellowship with assemblies, generally known as Brethren, whether in the UK or abroad, and to other individuals or associations in approved Christian work at the discretion of the Elders.
Make Monetary gifts to persons deemed, in the sole discretion of the Elders to be in need, or for the relief of suffering generally in the event of disaster or calamity in the UK or abroad.
Buy for free distribution Christian Literature.

TRUSTEES ANNUAL REPORT
YEAR ENDED 3O SEPTEMBER 2025

ACHIEVEMENTS AND PERFORMANCE

Payment of bills associated with the general running of the Assembly.
The 'Missionary Offering' each month is directed to full-time evangelists or Christian Associations.
Due to a decrease in the fellowship numbers we no longer include a gift with the Missionary Offerings given to an individual evangelist/worker from the assembly fund for the worker/ evangelist's personal expenses.

Lord's Day Breaking of Bread Services have continued since restarting on Sunday 2 May 2021 are continuing.

Sunday Gospel meeting and Mid-Week Meeting have not recommenced since 2020.

The annual conferences due to lack of home members to provide support are suspended indefinately.

A gift of £150 was given to the Ayrshire New Year Conference Committee to assist funding a Conference held on New Year's Day or the day 2026.

Expenditure comprised payment of utility bills, insurance fees, commercial clean of the Hall (including ceilings,walls and flooring), general maintenance and forwarding of gifts to mission workers.

FINANCIAL REVIEW AND POLICY ON RESERVES

Invine Chritian Brethren's income derives mainly form offerings received from its members.

Irvine Christian Brethren holds unrestricted funds totalling £47,521 (2024 £46,888).

OTHER INFORMATION

Formal Elders meeting are held in respect of; spiritual, pastoral and fabric content of the assembly.

Although all are equal, a correspondent and treasurer exist to; communicate with other assemblies, churches, associations etc., and to attend to financial affairs respectively.

A Financial Report meeting for accounts year 2023-2024 (assembly members only), held after the Morning gathering on the first Sunday in December 2025.

The following Trustees; Ephraim Spence, Alister James Small
and members of the congregation attended the Annual Financial Report Meeting.

TRUSTEES ANNUAL REPORT
YEAR ENDED 30 SEPTEMBER 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustee must prepare financial statements which give sufficient detail to enable an appreciation of the transctions of Irvine Christian Brethren during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position at any time. This must be done 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 repsonsible for safeguarding the assets of Irvine Christian Brethren and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf

E B Spence

Ephraim Spence
Elder and Trustee

Alistair Small
Elder and Trustee

Date - 5 December 2025

Irvine Christian Brethren

Scottish Charity Number - SC002291

Accounts

30 September 2025

Receipts and payments accounts
Year ended 30 September 2025

	2025			2024		
	Unrestricted funds		Total	Unrestricted funds		Total
	Assembly	Missionary		Assembly	Missionary	
	£	£	£	£	£	£
Income						
Offerings	6,570.00	1,595.00	8,165.00	7,461.00	1,585.00	9,046.00
Gift	-	-	-	-	-	-
Gift aid recovery	-	-	-	-	-	-
	6,570.00	1,595.00	8,165.00	7,461.00	1,585.00	9,046.00
Expenditure						
Business gas	1,247.69	-	1,247.69	1,150.94	-	1,150.94
Inteli Fire	277.20	-	277.20	272.40	-	272.40
Comm Cups	-	-	-	-	-	-
Fire point	57.30	-	57.30	270.90	-	270.90
Medical Missionary News	-	365.00	365.00	-	-	-
Insurance	1,686.72	-	1,686.72	1,523.83	-	1,523.83
Gifts	-	-	0.00	40.00	-	40.00
Scottish Power	1,156.53	-	1,156.53	796.15	-	796.15
Building Works	1,098.00	-	1,098	11,547.96	-	11547.96
D Sutherland	-	670.00	670.00	-	-	-
New year conference	400.00	-	400.00	200.00	-	200.00
Bank charges	13.75	-	13.75	-	-	-
God Loves Ayrshire	-	560.00	560.00	-	-	-
J Ritchie Bible Exhb Exp	-	-	-	147.18	-	147.18
Ian Robertson	-			-	555.00	555.00
Jamie McIlree	-			-	490.00	490.00
	-			-	540.00	540.00
	5,937.19	1,595.00	7,532.19	15,949.36	1,585.00	17,534.36
Surplus	632.81	0.00	632.81	-8,488.36	0.00	-8,488.36

Statement of balances 30 September 2025

	2025			2024		
	Unrestricted funds		Total	Unrestricted funds		Total
	Assembly	Missionary		Assembly	Missionary	
	£	£	£	£	£	£
Balance brought forward	46,888.37	0.00	46,888.37	55,376.73	0.00	55,376.73
Income (page 6)	6,570.00	1,595.00	8,165.00	7,461.00	1,585.00	9,046.00
Expenditure (page 6)	-5,937.19	-1,595.00	-7,532.19	-15,949.36	-1,585.00	-17,534.36
Balance at 30 September 2024	47,521.18	0.00	47,521.18	46,888.37	0.00	46,888.37

Basis of Accounting

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

The accounts were approved by the Trustees on 5 December 2025 and signed on their behalf.

E B Spence

Ephraim Spence
Elder and Trustee

Alistair Small
Elder and Trustee

Independent Examiner's Report to the Trustees of Irvine Christian Brethren

I report on the accounts of the charity for the year ended 30 September 2025 which are set out on pages 6 and 7.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the account in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended). 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) 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In the course of my examination, no matter has come to my attention

1 which gives me reasonable cause to believe that in any material repect the requirement:
* to keep accounting records in accordance with Section 44 (1)(a) of the Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
* to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) have not been met, or

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

Signed: 

Name: M Philip Hutchison C.A.
Member of the Institute of Chartered Accountants of Scotland

Address: Hutchison & Co., Chartered Accountants
B5 Whitecrook Business Centre
78 Whitecrook Centre
Clydebank, G81 1QF

Date: 30 June 2026