

The Church of Scotland

Irvine Valley Parish Church

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Congregation No: 070446

Scottish Charity No: SC 010370

IRVINE VALLEY PARISH CHURCH
TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2025

Trustees' Annual Report and Financial Statements

The Trustees of Irvine Valley Parish Church of Scotland (IVPC) present the Annual Report and Financial Statements for the year ended 31 December 2025.

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

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

Objectives and Activities

1. Introduction

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

2. Church Buildings and Facilities

Darvel has a traditional church building with an annexed hall. Newmilns has a traditional church building that has been closed for some time and is being prepared for sale by the General Trustees, as well as a separate refurbished hall and an upper hall. Galston has a traditional church building with an annexed hall. The main buildings are used for regular worship and special services, while all halls serve various religious and social purposes for both congregational and non-congregational organisations. IVPC has a modern, well-maintained, fit-for-purpose manse in Galston. It was built in 2016 and underwent considerable internal decoration and garden works prior to the new minister moving-in on the 1st of August 2025.

3. Ministerial Changes and Interim Moderators

Prior to the union, the parishes of Darvel and Newmilns were vacant charges and the Minister of Galston Parish, Rev. Kristina Hine, had expressed a willingness to lead the united congregation, but following an extended period of sick leave, she demitted her charge on 15th January 2024, leaving IVPC without a tenured minister. Early in 2025, IVPC worked through the vacancy procedures, appointed a nominating committee and conducted interviews. IVPC

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Objectives and Activities (Cont'd)

was guided and supported through this process by the Very. Rev. Dr David Lacy (interim moderator).

Rev. David Donaldson, assistant minister at Hurlford Parish Church, was invited to preach as sole nominee on Sunday 11th May and following a congregational vote, was appointed as the first minister of the new Irvine Valley Parish Church. Rev. Donaldson was formally inducted to the charge on Thursday 19th June in the presence of the presbytery, congregation and guests. Rev. Donaldson's appointment is on the basis of unrestricted tenure.

4. Worship Services

At the beginning of the year each church continued to hold a weekly worship service. However, on the 5th January 2025, a new 4 weekly programme of worship was introduced. This involved rotating a single live service with the other venues open to screen the live stream. Services were led on a pulpit supply basis but were most often covered by Rev. Linda Godfrey and Very Rev Dr David Lacy, the interim moderator. The congregation are grateful to all who helped to lead worship.

Worship Rota Pattern:

- Sunday 1 Galston live, Newmilns and Darvel open for viewing
- Sunday 2 Newmilns live, Galston and Darvel open for viewing
- Sunday 3 Darvel live, Galston and Newmilns open for viewing
- Sunday 4 One joint service, only one venue open (rotates)

Worship follows a traditional format and includes an introit and an anthem from the choir. Services also incorporate a short all-age talk, children's song and prayer. The congregation is blessed by the talents of Ms Anne-Catherine Green who is our organist and choir director. Services continue to be well attended both in-person and online.

Children are always welcome in church and IVPC has a small Sunday school. The children are in the sanctuary for the first twenty minutes and then go to the hall. Sunday school content is based on the minister's reading/theme for that week. At Christmas, there was an all-age nativity service and a family Christingle Service, both of which were well attended and received.

5. Pastoral Care and Sacraments

In 2025, there were 23 funerals, with no marriages and two baptisms recorded. Rev. David Donaldson took funeral services and provided pastoral care for IVPC families prior to his induction as minister.

The Lord's Supper was celebrated in all three venues at every second joint service.

6. Church Governance and Unification

IVPC from its inception has operated under the unitary constitution, which sees the Kirk Session managing matters both temporal and spiritual. The IVPC Kirk Session, consisting of 58 Elders was under the leadership of the Interim Moderator until the Rev. Donaldson's Induction. The Session Clerk is Mrs Vanda McTaggart.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Objectives and Activities (Cont'd)

7. Committee Structure

A committee structure is in place to facilitate and assist the work of the Kirk Session. The following committees are in place:

- Roll Review
- Worship
- Pastoral and Events
- Community Engagement
- Media/IT
- Finance
- Property

A business committee made up of the minister, clerk and all committee convenors sets the agenda for Kirk Session meetings.

Two Elders are assigned to each church organisation and conduct regular visits and report back to Session.

Throughout 2025, office-bearers and committee members continued their duties, ensuring the smooth operation of secular and non-secular activities across IVPC. Building maintenance, Health and Safety inspections and regulatory standards were also upheld.

8. Mission and Community Engagement

IVPC remains committed to its mission, with pastoral care provided by the minister, Elders, and co-opted members of the congregation. The minister maintains an active role in the community, meeting with individuals considering communicant membership, marriage, and baptism. Mission work of the congregation is ongoing provided by the minister, Elders and co-opted members of the Congregation.

The relationship between IVPC and St. Sophia's RC Church is being built up again. They too have a new shepherd in Father Erasmus. A joint community carol service was hosted by St Sophia's and it is hoped there will be more ecumenical work going forward.

In conjunction with the three local community councils IVPC facilitated a Remembrance Sunday Service in all three buildings and conducted a cenotaph service in Galston and Darvel. The minister has entered into a three-year cycle for the war memorial service in Newmilns alongside the minister of The Covenant Free Church and the Pastor of Townhead Church. All three buildings had much admired poppy displays.

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

IVPC actively supports the local community through various initiatives. A 'Friendship Lunch' is held every month in the Darvel Mission Hall and is open free of charge to the entire

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Objectives and Activities (Cont'd)

community. Regular food collections are organized to support the local Food Locker, ensuring assistance for those in need. Additionally, shoeboxes are donated annually for Blythswood Care. The church provides a Book Room in Darvel for community use on Tuesdays and at any other time when the Mission Hall is open.

IVPC regularly collected myriad items for East Ayrshire Churches Homelessness Action (EACHa) projects and maintains its commitment to charitable work beyond the local area. Support continues for the school and hospital on Likoma Island in Malawi, with fundraising efforts growing each year. Members actively respond to requests for supplies, equipment, and ongoing training fees. Financial assistance is provided for three assistant teachers, a laboratory assistant, a pharmacist, and a midwife. A sale of books in the Hogg Hall contributes to the Malawi Fund. In addition, IVPC participates in the local Christmas gift appeal and collects gifts annually for The Night Before Christmas Campaign. Monthly donations of dried foodstuffs are gathered for EACHa and the Salvation Army foodbanks.

Once a month the Friendship Club meets in the Hogg Hall. This group supports those with dementia and their carers by offering a time together for tea, cake and musical entertainment. Tea at the Hogg also meets monthly in the Hogg Hall. There is entertainment, tea and home baking and the opportunity to meet up with old friends and make new ones.

IVPC has an active international church partnership with the Lutheran Church of Ahrensfelde-Mehrow-Eiche near Berlin. There have been many successful visits in the past and it is hoped these will continue in the future with members from the three legacy churches attending.

Rev. Donaldson has made youth and family ministry a focus and IVPC Messy Church was launched on the 27th of September and met three times in 2025. We had 24 children along with their families at our Christmas session. IVPC has an affiliated BB, the 3rd Galston: Anchors, Juniors and Company Section. The 3rd Galston has a committed group of leaders and offers the boys exciting activities, the chance to learn about God and grow new skills.

The minister is chaplain to Park School, Galston PS, Newmilns PS, Darvel PS and Loudoun Academy and takes part in statutory religious observance in each school. Galston PS came to church for Harvest Thanksgiving and all three primary schools came to church for a Christmas service. Rev. Donaldson held a Remembrance Day service in Loudoun Academy and took part in three Christmas assemblies there. The church and the local schools are working hard to rebuild relationships that had broken down over the years through long periods of vacancy.

9. Conclusion

IVPC continues to adapt and grow as a united charge. The commitment of its leadership, congregation, and volunteers has ensured the continuity of worship, pastoral care, and church activities during this period of change to a single church under a Unitary Constitution. Despite challenges such as leadership changes, financial constraints, and a decline in youth participation, the congregations remain committed to fostering community support, charitable giving, and international partnerships. Looking ahead, IVPC remains dedicated to fulfilling its spiritual and community responsibilities under the leadership and guidance of the Rev. David Donaldson.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Achievements and Performance

The year 2025 has been a significant period for Irvine Valley Parish Church (IVPC), with continued efforts to enhance worship, communication and community engagement across the parish. Current statistics record 685 members and 40 adherents.

Services of Holy Communion were celebrated across the three worship centres during the year, with services intimated throughout the parish area. Communion was celebrated

- in Darvel on 25 May,
- in Newmilns on 2 February and 20 July,
- and in Galston on 30 March and 14 September.

The distribution of the communion elements varies at each location, with Elders from across the parish assisting in serving the elements regardless of venue. All Communion services were well attended, with over 100 communicants participating. Communion cards are no longer delivered to members; instead, services are widely publicised through church notices, posters and the *Valley Kirk News* magazine.

Financial contributions have remained steady despite the absence of a planned giving campaign. Such a campaign has not taken place for several years, initially due to the pandemic and subsequently because of the ongoing cost-of-living pressures affecting many households. In addition, the lack of progress by the Church of Scotland Trustees in adding the former Loudoun Newmilns Church building to their properties-for-sale website has created some reluctance to undertake a planned giving initiative within a congregation that continues to bear the cost of maintaining and insuring an unused building. Nevertheless, many members continue to support the work of the Church through direct debit and standing orders, demonstrating continued commitment in challenging economic circumstances.

An Irvine Valley Parish Church website has been developed and continues to be enhanced to reflect the mission, fellowship and activities taking place throughout the Valley area. Members of the Kirk Session have been encouraged to contribute regularly in order to strengthen the church's online presence, and an Instagram account has also been established. A dedicated team of volunteers provides essential IT and audio-visual support for worship and communications. Their work includes preparing projection slides for Bible readings and hymns, and managing the livestreaming of Sunday worship, special services and funerals when requested. Audio-visual equipment installed in the principal worship venues enables services to be streamed for housebound members and allows inter-venue broadcasting when required. Appropriate licences, including CCLI, streaming and video licences, have been secured to ensure full compliance with copyright requirements.

An autumn edition of the *Valley Kirk News* magazine was distributed to all members and the wider community, reporting on events and activities since the Union. It is intended that further editions will be issued on a seasonal basis in order to maintain communication and engagement across the parish.

Pastoral care continues to be a vital aspect of Irvine Valley Parish Church's outreach. Rev. Donaldson has further strengthened this ministry through numerous home and hospital visits, which have been greatly appreciated by members of the congregation and the wider

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (Cont'd)

community. Plans have also been developed to introduce Pastoral Care cards to help identify individuals who may wish to receive a pastoral visit or Home Communion. Church flowers have been distributed to those who were ill, hospitalised, bereaved, or celebrating significant anniversaries. This thoughtful practice has been warmly received and is valued as an important expression of care and community support.

A celebratory concert featuring a leading internationally renowned soprano was held in IVPC Galston to mark the first anniversary of the Union. The event was very well attended and proved to be a successful example of the congregations working together.

At Harvest Thanksgiving in IVPC Darvel, floral arrangements were distributed in place of the traditional harvest gifts of fruit and vegetables, while food donations received across all three congregations were directed to local foodbanks.

On Remembrance Sunday, services were held across all three church venues to honour the fallen of the three towns. Poppy wreaths were laid at each memorial on behalf of IVPC.

In November, the Minister conducted a 'Remembering Service' for those who had been bereaved. This was a moving and reflective service that offered comfort and support to all who attended.

Rev. Donaldson also introduced a Christingle Service, replacing the traditional Family Service on Christmas Eve. Held this year in IVPC Darvel, the service was very well attended, with donations collected for The Children's Society. A Watchnight Service followed in IVPC Galston, with fellowship beforehand over tea, coffee and mince pies.

During Advent, an ecumenical Community Choir Service was held in conjunction with St Sophia's Catholic Church. Local schools were represented by choirs and soloists who performed alongside the IVPC choir, culminating in congregational carol singing. The service was jointly led by Father Erasmus and Rev. Donaldson, with thanks expressed to the IVPC organist and choirmaster who coordinated the musical contributions.

Bible study opportunities continue to be provided through a monthly study group in Darvel, and Rev. Donaldson has also reintroduced Lenten studies which had ceased during the period of vacancy.

The church benefits from the support of one Reader, one retired Reader, two Worship Leaders, and a group of Bible Lesson readers and prayer writers who assist with Sunday worship. A rota of elders and church members ensures a warm welcome at services, while a smaller team of elders provides stewardship during funeral services.

Church halls remain valuable community assets and are available for hire by both church and non-church organisations. Rental income contributes towards the maintenance of the buildings. Various support groups including Dementia UK, CA Support, Alcoholics Anonymous, and Morven Day Centre use the facilities for services connected with dementia care, addiction recovery and mental health support.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Achievements and Performance (Cont'd)

Other regular users include the three Guilds, a Women's Group, and Moscow SWI. Creative and recreational activities such as craft classes, dance, drama and exercise groups also take place within the halls. A community choir, Songs for All, meets weekly alongside the IVPC church choir. Outreach initiatives including Tea at the Hogg and Friendship Lunches provide opportunities for fellowship for members of the congregation and the wider community. Private hall rentals also contribute to church funds.

Maintenance work continues across all church grounds, including the Galston graveyard. Security measures remain in place at the Newmilns Loudoun church building while the congregation awaits Presbytery approval for its disposal, following a unanimous vote for disposal prior to the Union.

Compliance with legal and regulatory requirements remains a priority for IVPC. The church continues to adhere to Health and Safety regulations, Data Protection legislation, First Aid provision, Fire Safety protocols, Safeguarding Vulnerable Groups procedures and Food Hygiene standards. Filling leadership roles remains challenging; however, most positions within the new committee structure have now been filled and implemented. The only remaining vacancy is the Disability Awareness and Inclusion Officer position. While such officers were in place prior to the Union, this role has yet to be filled within the new structure.

Like many congregations within the Church of Scotland, IVPC faces challenges associated with an ageing membership and Kirk Session. Despite these challenges, the congregation continues to make steady progress in developing a unified, active and supportive church community.

Financial Review

Total income has increased by £40,198 from the previous year. This is due to monies received from the Investment accounts of £50,199 which was used to clear outstanding costs from previous years. Donations and legacies are usually the principal source of income and excluding Union balances from last year it has increased by £12,647. Included in donations and legacies are offerings and tax on Gift Aid which accounts for 74% of the income and has increased by £10,706. Total costs have increased by £89,448 from the previous year mainly due to Giving to Grow and Fabric repairs and maintenance.

In summary, there was a net loss of £50,498 compared to a net loss of £1,248 in the previous year.

Risk Management

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

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Reserves Policy

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

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution in the case of Galston Parish Church the 'Model' constitution was replaced by adoption of a 'Unitary' Constitution, approved by the Presbytery of South West Scotland in June 2024. As of 1st July 2025, IVPC has automatically adopted a Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and chosen from those members of the church who are considered to have the appropriate gifts and skills. Committees have been reorganised and adopted since the Union. The Congregational Boards were dissolved on 30th June 2024 and these members were removed from list of Trustees as of 31st December 2024. Elders form the main body of the committees but under Unitary Constitution members of committees are encouraged to nominate and invite individuals within the community or beyond who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of a specific committee. Such members are allowed to contribute at meetings but do not have a casting vote.

Organisational Structure

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

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Reference and Administration Information

Trustees

In consideration of the Trustees Annual Report and Congregational Accounts for the year ending 31st December 2025, the following is a list of all Trustees having the general control and management of the administration of the Charity, who have served at any time during the year and up to the date of signing of these Accounts.

List of Trustees 2025

ADAMS, Jack	Kirk Session	LANG, Laura	Kirk Session
AIRD, Ian	Kirk Session	LIND, Rae	Kirk Session
ALLAN, Ian	Kirk Session	LINDSAY, Willie	Kirk Session
ALLAN, Joann	Kirk Session	LYNCH, Maria	Kirk Session
AYRE, Marian	Kirk Session	LYNCH, Robert	Kirk Session
BEATTIE, Marie	Kirk Session	McCUSKER, Marion	Kirk Session
BELL, Margaret	Kirk Session	McDOUGALL, Stephen	Kirk Session
BLACK, Aileen	Kirk Session	McEWAN, Helen	Kirk Session
BLAIR, Alastair	Kirk Session	McTAGGART, Vanda	Kirk Session
BONE, Alan	Kirk Session	MAIR, Margaret	Kirk Session
CAMERON, Graeme	Kirk Session	MILLER, John	Kirk Session
COUPER, Graham	Kirk Session	MOYLE, Margaret	Kirk Session
COWAN, Derek	Kirk Session	MURRAY, Jessie	Kirk Session
CROSBIE, Shona	Kirk Session	MURRAY, Robert	Kirk Session
CUNNINGHAM, Alistair	Kirk Session	PEBERDY, Heather	Kirk Session
DAVIDSON, James	Kirk Session	PEBERDY, Jon	Kirk Session
DAVIDSON, Margaret Ann	Kirk Session	PURDIE, Elizabeth (Liz)	Kirk Session
GIBSON, Helen	Kirk Session	PURDIE, Jim	Kirk Session
GORDON, Jeanette	Kirk Session	RAMSAY, Anne	Kirk Session
GORMAN, Margaret	Kirk Session	RAMSAY, June	Kirk Session
GRAY, David	Kirk Session	SHEARER, Elizabeth	Kirk Session
GRIER, John	Kirk Session	SIMPSON, Margo	Kirk Session
HAIGH, Helen	Kirk Session	SMITH, Tom	Kirk Session
HATTON, Greta	Kirk Session	STRUTHERS, Janette	Kirk Session
HENRY, Maggie	Kirk Session	STRUTHERS, Robert	Kirk Session
HENRY, Richard	Kirk Session	THOMSON, Alex	Kirk Session
HIGTON, Elizabeth	Kirk Session	THOMSON, Anne	Kirk Session
JOHNSTONE, Ann	Kirk Session	THOMSON, Marilyn	Kirk Session
KERR, Anne	Kirk Session	WALKER, Ann	Kirk Session

George Gray and David Gemmell both deceased were removed from Trustee list as of December 2024.

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Principal Office-bearers

Minister: Rev. David D. Donaldson (Inducted June 2025)
Interim Moderator: The Very Rev. Dr. David W. Lacy (prior to Induction)
Session Clerk: Vanda McTaggart
Treasurer: David Gray

Principal Office

Irvine Valley Parish Church
Cross Street
Galston
KA4 8AL

Charity No: SC 010370

Independent Examiner

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

Bankers

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

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each year which show a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the applicable Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enabling them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Vanda J McTaggart, Session Clerk

.....*Vanda J McTaggart*.....

Date. *22/3/26.*

IRVINE VALLEY PARISH CHURCH
TRUSTEES' REPORT
YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Irvine Valley Parish Church, 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 pages 13 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Basis of independent examiner's statement

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

Independent examiner's statement

During my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
- to prepare accounts which in accordance with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

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

Examiner.....

Date.....31/3/26

IRVINE VALLEY PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2025

	<u>Note</u>	<u>UNRESTRICTED</u> <u>FUNDS</u> <u>£</u>	<u>RESTRICTED</u> <u>FUNDS</u> <u>£</u>	<u>2025</u> <u>£</u>	<u>2024</u> <u>£</u>
<u>INCOME AND ENDOWMENT</u> <u>FROM:</u>					
Donations and legacies	1	138,781	0	138,781	160,915
Charitable activities	2	0	0	0	0
Other trading activities	3	12,488	0	12,488	6,713
Investment income	4	61,554	0	61,554	4,997
Total income		212,823	0	212,823	172,625
<u>EXPENDITURE ON:</u>					
Charitable activities	5	-263,321		-263,321	173,873
<u>NET INCOME/EXPENDITURE</u>		-50,498	0	-50,498	-1,248
TOTAL FUNDS BROUGHT FORWARD		142,603	0	142,603	143,851
<u>TOTAL FUNDS CARRIED FORWARD</u>		92,105	0	92,105	142,603

IRVINE VALLEY PARISH CHURCH
BALANCE SHEET
YEAR ENDED 31 DECEMBER 2025

		<u>2025</u>	<u>2024</u>
	<u>Note</u>	<u>£</u>	<u>£</u>
CURRENT ASSETS			
Bank and cash		97,156	145,853
LIABILITIES			
Amounts falling due within one year	10	5,051	-3,250
NET CURRENT ASSETS		<u>92,105</u>	<u>142,603</u>
THE FUNDS OF THE CHARITY:			
UNRESTRICTED FUNDS			
General Fund	9	46,096	77,320
Fabric Fund	9	916	3,537
Reserve Fund	9	29,889	45,474
Designated Funds	9	15,204	16,272
		<u>92,105</u>	<u>142,603</u>
RESTRICTED FUNDS			
There are no restricted funds	9	0	0
		0	0
		<u>92,105</u>	<u>142,603</u>

The Kirk Session approved the accounts.

Vanda J McTaggart

Vanda J McTaggart Session Clerk

Date 22/3/26

David Gray

David Gray Treasurer

Date 22-03-26

IRVINE VALLEY PARISH CHURCH
ACCOUNTING POLICIES
YEAR ENDED 31 DECEMBER 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below. The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005) for the first time. Accordingly, the accounts of the charity, previously prepared on a receipts and payments basis, have been restated.

Basis of preparation

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

Funds

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

All donations and gifts are included within incoming resources under either Unrestricted or Restricted Funds per the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources expended.

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

IRVINE VALLEY PARISH CHURCH
ACCOUNTING POLICIES
YEAR ENDED 31 DECEMBER 2025

Accounting Policies (Cont'd)

Tangible fixed assets

The charity has the right to occupy and use for its charitable objects' certain tangible fixed assets, including the Church, halls, and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

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

Investments

Fixed Asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the fiscal year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Irvine Valley Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

	<u>UNRESTRICTED</u> <u>FUNDS</u>	<u>RESTRICTED</u> <u>FUNDS</u>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
1 DONATIONS AND LEGACIES				
Transfer of union balances	0	0	0	34,781
Offerings	84,389	0	84,389	76,416
Tax recovered on Gift Aid	18,040	0	18,040	15,307
Consolidated stipend income	12,947	0	12,947	10,390
Donations	5,602	0	5,602	2,575
Income (Church organisations)	17,803	0	17,803	15,446
Legacies	0	0	0	6,000
	<u>138,781</u>	<u>0</u>	<u>138,781</u>	<u>160,915</u>
2 CHARITABLE ACTIVITIES				
Weddings and Funerals	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
3 OTHER TRADING ACTIVITIES				
Use of premises	12,488	0	12,488	6,713
	<u>12,488</u>	<u>0</u>	<u>12,488</u>	<u>6,713</u>
4 INVESTMENT INCOME				
Interest and Dividends	11,355	0	11,355	4,997
Expenses paid from Invested Funds	50,199	0	50,199	0
	<u>61,554</u>	<u>0</u>	<u>61,554</u>	<u>4,997</u>

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

	<u>Note</u>	<u>UNRESTRICTED</u> <u>FUNDS</u>	<u>RESTRICTED</u> <u>FUNDS</u>	<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
5 ANALYSIS OF RESOURCES EXPENDED					
Giving To Grow		122,148	0	122,148	62,210
Presbytery Dues		3,124	0	3,124	3,674
Ministers Expenses		491	0	491	1,674
Ministerial Assistance		0	0	0	0
Pulpit Supply		1,840	0	1,840	6,050
Other Salary Costs	6	12,562	0	12,562	12,843
Fabric repairs and maintenance		41,287	0	41,287	5,860
Church Office Expenses		6,753	0	6,753	5,683
Other Buildings Costs		58,034	0	58,034	62,607
Other Expenses		2,647	0	2,647	918
Costs (Church organisations)		14,435	0	14,435	12,354
		<u>263,321</u>	<u>0</u>	<u>263,321</u>	<u>173,873</u>

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

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

6 STAFF COSTS AND NUMBERS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Salaries and wages	<u>12,562</u>	<u>12,843</u>

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

	<u>2025</u>	<u>2024</u>
	<u>No</u>	<u>No</u>
Ministerial Support	0	0
Administration	0	0
Music Staff	1	1
Premises Maintenance	2	2
	<u>3</u>	<u>3</u>

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers' contributions for National Insurance, Pension and Housing and Loan Fund.

Minister's stipends are paid in accordance with the National Stipend scale, which is related to years of service.

For the year under review the minimum stipend was £32,433 and the maximum stipend in 5th and subsequent years of service is £39,856.

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

7 TRUSTEES REMUNERATION AND RELATED PARTY TRANSACTIONS

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

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

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

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Market values at the year end	<u>840,333</u>	<u>875,150</u>

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

9 MOVEMENTS IN FUNDS

		<u>AS AT</u> <u>01/01/2025</u>	<u>INCOMING</u> <u>RESOURCES</u>	<u>OUTGOING</u> <u>RESOURCES</u>	<u>TRANSFERS</u>	<u>AS AT</u> <u>31/12/2025</u>
		£	£	£	£	£
RESTRICTED FUNDS						
There are no restricted funds		0	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
UNRESTRICTED FUNDS						
Fabric Fund	Galston	2,780	3,767	34,588	28,957	916
Fabric Fund	Darvel	757			-757	0
Reserve Fund	Galston	45,416		5,527	-10,000	29,889
Reserve Fund	Darvel	58			-58	0
General Fund	Galston	54,413	134,406	189,510	41,907	41,216
General Fund	Darvel	7,549	33,801	6,948	-30,850	3,552
General Fund	Newmilns	15,358	15,639	4,930	-24,739	1,328
Designated Funds:						
Malawi Fund	Galston	1,339	2,236	2,406		1,169
Sunday Club	Galston	585		120		465
Ahrensfelde	Galston	453		250		203
Tea at the Hogg	Galston	553	1,753	959		1,347
Women's Group	Galston	2,245	1,918	1,205	-2,240	718
Guild	Galston	2,041	2,813	1,335	-700	2,819
Friendship Club	Galston	1,590	1,283	1,416	-300	1,157
Church Choir	Galston	497	218	54		661
Flower Fund	Galston	197	438	435		200
Make Do & Mend	Galston	240	1,636	1,243		633
PALS	Darvel	917	202	135		984
Flower Fund	Darvel	449	211	266		394
Pastoral Care	Darvel	2,212	1,595	1,697		2,110
Guild	Darvel	886	1,068	609	-250	1,095
Guild	Newmilns	812	1,132	904		1,040
Kirk Session	Newmilns	958	9		-967	0
Coffee Pot	Newmilns	107		104	-3	0
Flower Ministry	Newmilns	64	160	154		70
Craft and Chat	Newmilns	127	1,155	1,143		139
TOTAL FUNDS		<u>142,603</u>	<u>205,440</u>	<u>255,938</u>	<u>0</u>	<u>92,105</u>

Purposes of the Restricted Funds

There are no restricted funds.

Purposes of the Restricted Funds

Fabric Fund	This is a fund used for the maintenance of all the church buildings.
Reserve Fund	This is a fund that can be used for contingencies.
Designated Funds	The trustees have set aside funds for the organisations use.

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

10 CREDITORS

		<u>2025</u>	<u>2024</u>
		<u>£</u>	<u>£</u>
Accruals:	Travel expenses	276	0
	Repairs	1,500	0
	Heat and Light	425	400
	Telephone	350	350
	Presbytery dues	2,500	2,500
		<u>5,051</u>	<u>3,250</u>

11 ANALYSIS OF NET ASSETS AMONG FUNDS

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed assets			0	0	0
Investments			0	0	0
Current assets	81,952	15,204	0	0	97,156
Current liabilities	-5,051		0	0	-5,051
	<u>76,901</u>	<u>15,204</u>	<u>0</u>	<u>0</u>	<u>92,105</u>

12 COLLECTIONS FOR THIRD PARTIES

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

	<u>£</u>
Poppy Scotland	532
Christian Aid	553
Ayrshire Hospice	320
Cancer Support	285
TearFund	135
Galston Food Hub	419
Darvel Dinner Ladies	419
Darvel Food Bank	419

IRVINE VALLEY PARISH CHURCH
NOTES FORMING PART OF THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025

12 COLLECTIONS FOR THIRD PARTIES (Cont'd)

	<u>2025</u>	<u>2024</u>
Women's Group	£	£
National Guild Project	200	300
British Heart Foundation	0	50
Douglas Grant Centre	0	50
Macmillan Cancer	0	50
Galston Trust	100	0
Help to Hear Fund	100	0
Cancer Research Hike	100	0
Beatson	0	50
Galston 3 rd Brownies	0	100
Alzheimer's UK	0	50
 Malawi Fund		
Cash	1,300	900
Malawi Teachers	1,080	1,080
 Women's Guild		
No One Dies Alone	0	100
Guild Projects	100	200
Ayrshire Hospice	0	200
Ayrshire Cancer Support	100	0
SCAA	0	230
West Park Nursing Home	100	0
Bear Necessities	30	0
Crossreach	420	0
Morven Centre	50	0
 Make Do and Mend		
War Child	0	400
Food Larder	0	200
MacMillan Cancer	0	200
Ayrshire Hospice	0	200
 Choir		
Ayrshire Hospice	0	30
EAC Carers	0	30
	3,680	4,420