

REGISTERED CHARITY NUMBER: SC018710

SEAGATE EVANGELICAL CHURCH

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2025

SEAGATE EVANGELICAL CHURCH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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TRUST INFORMATION

Registered Charity number
SC018710

Principal address
27 Harling Drive
Troon KA10 6NG

Trustees
David Tudor, Chairman
Sheena Beckwith, Treasurer
Kerelyn Myhill, Secretary
Duncan Beckwith
Alan McLeod
Alison Anderson
Laura Barr
Tom Smith
Ann Cowan
Gordon Bradford
Johnny Gwynne

Independent Examiner
Martin Howard, FCA
Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

SEAGATE EVANGELICAL CHURCH
REPORT OF THE TRUSTEES
FOR THE FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Account and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives

The purposes of the charity are the advancement of the Christian faith and the relief of those in need in the local community and elsewhere.

During the year, Seagate Evangelical Church maintained a Christian presence in the town of Troon through church services and associated activities, the provision of pastoral care to its congregation and the wider community, and the support of 18 (2024: 21) Christian missionary organisations and individuals (see note 4). Church membership at March 2025 was 147 (2024: 129).

All our activities rely on the commitment of volunteers within both Seagate and Meadowgreen Community churches, the Meadowgreen Community Centre and Café 141, with approximately 110 people involved in at least one area of service, as a volunteer or activity leader. The elders and trustees meet on a regular basis to pray and to plan how best to grow the ministry of the church in Troon and wider community.

Pastoral Activities

Our Pastor and Assistant Pastor continued to preach on the majority of Sundays, encouraging the continued spiritual growth of the people who regularly attend Seagate and Meadowgreen Community churches, and also in reaching Troon with the Good News of the Gospel.

Our online Sunday services continue to be broadcast on YouTube and via our website, with people in many diverse locations continuing to watch live on Sunday mornings or in their own time.

Small groups meet regularly for prayer and bible study, with the number of groups increasing from 11 to 12. Congregational prayer times continued throughout the year, praying faithfully and regularly for individual needs and for all the ministries of the church, with some in sessions in person and four sessions each week on Zoom.

Youth Activities

Youth activities have continued over the year with an average of 20-25 attendees and 5 volunteers each week, the range of activities during the year included:

- Speak Life 321 series by Glen Scrivener
- Material from the Bible Project looking at the character of God
- Crepes night
- Heartstart course, learning lifesaving skills
- West Coast Gospel Partnership Youth event, hosted by Seagate
- Attending Magnitude Youth Festival and an Ayrshire Magnitude worship night
- Friday Faith Gang and Monday night study group for girls run during term time.
- Fit for Faith weekly group for boys

Outreach Activities

- Tuesdays at Ten, which is a successful programme of stimulating activities and company for older members of the community continued throughout the year, with 54 attendees on average, supported by 9 volunteers;

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FOR THE YEAR ENDED 31 MARCH 2025 (continued)

- Mainly Music, a weekly music and movement activity run by 13 volunteers for children and their parents/carers, has continued its ministry with 26 families in regular attendance. Snacks are provided for children and tea/coffee/home baking for adults. Gifts are given for birthdays, Easter, Christmas, Mother's Day and end of term;
- Seagate partners with two Ayr churches (Riverside and Southside) to support a CAP Debt Centre. Riverside is the lead Church organisation with Seagate providing financial and resourcing support, with four 1:1 befrienders from our congregation. The centre has been extremely well utilised in the year, with 26 individuals/couples coming on board as Clients for Debt help and 10 people helped to become debt free. The area covered by the Debt Centre was expanded during the year to reach further into South Ayrshire and the 6-week CAP Money course will be rolled out across more churches and community groups in the coming year.
- We run a CAP Life Skills course, a 7 week course covering topics such as Money, Organisation, Health & Wellbeing and Relationships.
- The Health and Wellbeing group has continued with a focus on helping our community keep emotionally and physically healthy. We meet weekly for an exercise session at a local gym.
- Lunch Club meets on a Wednesday following our Health and Wellbeing group, and includes participants from that group along with an additional number from the community. We provide a light lunch using food surplus from the local Co-op supermarket as the basis and supplement this with fruit and a hot drink. The group has a real sense of identity and has enjoyed a number of 'days out' including a day trip to Millport and walks including Ben Lomond, Lynn falls, Kildoon hill and Troon-Dundonald Smugglers' trail.
- Our annual Wintertainment event, when the church is open to join in the Troon Business Association Christmas celebration, was held in November 2024; over 140 people came to the church to participate in carol singing and crafts, and to enjoy free crepes, home baking, soup and refreshments.
- We are actively involved with South Ayrshire Council's Thriving Communities team. We have jointly hosted an employability day to encourage our community to utilise all the support services across our locality.
- We continue to support Marr College by funding them to increase their Breakfast Club from two to three days per week and to provide toiletry bags full of everyday essentials (e.g. toothpaste, sanitary products, shampoo etc.), with the additional support of The Micah Project (another local community charity). We also support parents who have English as an additional language with advocacy at school meetings etc.
- SAC's Teaching English as a Foreign Language classes are hosted in the church, in association with their Literacies Development Officer; this has led to our church registering to join the WELCOME Churches network, a national network of churches committed to welcoming refugees. We provide support for the ESOL classes, organise events during the school holidays for the families and ensure a welcome box and a welcome plan is provided when new refugees arrive in the community and set up Welcome Cafes.
- In 2024/5 we took a break from the Hampers we have provided over the last few years, instead taking a group of people known to us through a variety of our community out-reach activities for a restaurant fish tea and pantomime show in January. This was a true highlight for many in what can be a difficult period in the midst of winter
- Peaced Together Course ran twice and Going Deeper once in the last year - these are courses for women to explore Christianity through creativity and crafts.

Meadowgreen Centre and Café 141

- Meadowgreen Community Church meets at the Meadowgreen centre each week, with small group and prayer meetings throughout the week;
- At the Meadowgreen Centre, there are also 15-20 lets each month, depending on the season, benefitting the community. The centre is used every day and hosts c. 50 birthday parties each year;

- Café 141 is open 3-4 days per week (usually Wed-Fri) and provides a warm and welcoming facility, which is very well utilised by the local community. The café is manned by 1 full-time, 2 part-time workers and volunteers from the church. There are regular one-off events to engage the community and provide a support mechanism in this part of the town. The café ran at a small deficit in the financial year and productivity actions have been taken to achieve a break-even position in the year ahead.
- Cosy Café was established to assist with energy poverty and increased cost of living, providing a free two course meal and a space to socialise with others once a week at Café 141 from October to March. There has been an average of 40-50 meals provided weekly. In addition, we partner with Co-op supermarket to distribute their food surplus on a weekly basis; this provides attendees with a food bag, including a variety of fresh and tinned foods.
- The centre now has an upgraded office space which allow staff to have a larger and more productive place of work to plan activities and support each other.

Community Fund

The harsh reality of austerity experienced by many of our townspeople, together with an increase in the number of refugees in South Ayrshire, has led to even more of our church community stepping up to provide practical support. The community fund, which was established in 2018, into which designated donations are received, has been able to provide significant support, both financial and practical, on a confidential basis, and to part-fund our community worker. The fund has been extinguished in the year and, since community activities now form an integral element of church activities, the Trustees have determined that the Fund should close, with all ongoing and future financial support provided from the General Fund.

Capital Project

The trustees have made further progress with the plan for practical and physical changes to renovate and increase the capacity in our Grade B listed building. In 2021, the options to improve the Seagate building were fully specified, with an architect engaged to explore and outline our options re the provision of a flexible, multipurpose, environmentally friendly, and sustainable Church/Community Hub. The improvement plan has been endorsed by Historic Scotland and approved by South Ayrshire Council, with some design modification.

Phase 1: The replacement of windows in the main sanctuary and front elevation and improving the signage at the front of the Church) commenced in Summer 23 and successfully completed in Summer 2025. Plans for increasing seating capacity in the sanctuary, by changing the layout and building flexible storage in the back hall are now scheduled for Summer of 2026. Phase 2: expansion plan is currently on hold as we consider how to respond to rapid growth, with many new members added to the congregation over the last two years.

Financial review

The charity receives donations from church members and attendees and also benefits from the UK Government's Gift Aid taxation rebate scheme. Total voluntary income in the year amounted to £345,968 (year ended 31 March 2024: £357,046), of which £24,559 (year ended 31 March 2024: £75,350) related to special giving for the community, church worker and building funds. Interest on funds on deposit of £915 was received (year ended 31 March 2024: £1,241).

Expenditure is incurred in employing staff, maintaining church facilities, providing support to the local community and other missionary/charitable activities. Total expenditure in the year amounted to £405,187 (year ended 31 March 2024: £331,130): £21,157 (year ended 31 March 2024: £28,324) related to community support and £36,662 (year ended 31 March 2024: £23,533) related to supporting other missionary/charitable activities. The resulting deficit for the year was £58,304 (2024: surplus £27,127).

Governing document and organisational structure

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity. In accordance with the Trust Deed, trustees are appointed by the powers given to existing trustees and with the consent of a majority of the congregation attending a meeting called for that purpose. Appropriate training is provided to new trustees upon appointment.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025 (continued)

Governing document and organisational structure (continued)

The charity is fully independent and has no affiliation to any other body. The charity trust is administered by ten trustees and the church is led by five elders, supported by two full-time employee (Pastor and Assistant Pastor) and four part time roles (Community Worker, Family & Children's worker, Church Officer and Administrator). The café is staffed by a full-time Manager, supported by part-time café assistants.

Reserves policy

The trustees seek to retain sufficient general reserves to provide finance for three months' committed operational costs totalling £45,000. The trustees have exceeded this target to date.

Going Concern

The trustees have considered the financial future of the charity and, in light of the on-going support committed by both members and adherents, are comfortable it will continue as a going concern for the foreseeable future.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Developing compliance with the enhanced safeguarding regulations has been a key focus. The Trustees have adopted the over-arching 31:8 Safeguarding approach to all policy documents within Seagate. This is a 10-step process to ensure places of worship have established a clear structure and policy framework. A self-audit will be carried out to ensure that processes/policies created are being utilised and, in due course, 31:8 will be invited to undertake an audit of processes/policies put in place. In the on-going economic climate, the risk of falling income from donations is seen as the main on-going risk facing the charity, however increasing donations suggest that this risk is relatively low.

Going Forward

As the Trustees look to the future, we are in a strong financial position and have a growing church with many outreach activities notably into our local community. The key priorities for the Trustees over the next 3 years are as follows; (1) consolidate and optimise the integration of the Meadowgreen activities, including the expansion of Meadowgreen Community Church outreach activities and optimisation of Café 141 operating model to ensure financial sustainability; (2) continue to expand our overall community reach ministries and small group plans (3) develop and implement plans to address the capacity issues at both church locations – Seagate and Meadowgreen and (4) ensure our 31:8 Safeguarding strategy and our policies & procedures are robust and sustainable for the longer term.

ON BEHALF OF THE TRUSTEES:



Sheena Beckwith - Trustee
12 December 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SEAGATE EVANGELICAL CHURCH

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 7 to 13.

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's 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 particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out 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 you as 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 connection with 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 to 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.

Martin Howard

Martin Howard, FCA
Independent Examiner
Hazlewoods
Cheltenham, 12 December 2025

SEAGATE EVANGELICAL CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds £	Restricted funds £	Year ended 31 March 2025 Total £	Year ended 31 March 2024 Total £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		321,409	24,559	345,968	357,046
Interest received		915	-	915	1,241
Total incoming resources		322,324	24,559	346,883	358,287
OUTGOING RESOURCES					
Charitable activities					
Church activities	2	347,368	-	347,368	279,262
Gifts to missions	4	36,662	-	36,662	23,533
Community support		-	21,157	21,157	28,324
Interest payable		-	-	-	11
Total outgoing resources		384,030	21,157	405,187	331,130
Net (outgoing)/incoming resources before other recognised gains		(61,706)	3,402	(58,304)	27,157
Transfer between funds		60,039	(60,039)	-	-
Net movement in funds		(1,667)	(56,637)	(58,304)	27,157
Reconciliation of funds					
Total funds brought forward		158,054	69,008	227,062	199,905
Net fund movement in the year		(1,667)	(56,637)	(58,304)	27,157
Total funds carried forward	9	156,387	12,371	168,758	227,062

The notes on pages 9 to 13 form part of these financial statements

SEAGATE EVANGELICAL CHURCH
REGISTERED CHARITY NUMBER: SC018710

BALANCE SHEET
AT 31 MARCH 2025

	Notes	31 March 2025 £	31 March 2024 £
TANGIBLE FIXED ASSETS	6	111,229	105,903
CURRENT ASSETS			
Debtors	7	51,278	51,011
Cash at bank		<u>52,802</u>	<u>114,642</u>
		104,080	165,653
CREDITORS			
Amounts falling due within one year	8	<u>(46,551)</u>	<u>(44,494)</u>
NET CURRENT ASSETS		<u>57,529</u>	<u>121,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>168,758</u>	<u>227,062</u>
NET ASSETS		<u>168,758</u>	<u>227,062</u>
FUNDS			
Unrestricted funds			
– general charitable activities		45,143	51,505
– designated for capital assets *		111,229	105,903
– designated for mission support		15	646
Restricted funds **			
- facilities development		12,371	31,258
- community support		<u>-</u>	<u>37,750</u>
TOTAL FUNDS	9	<u>168,758</u>	<u>227,062</u>

* Designated capital assets which will be depreciated in future years; during the year, £9,566 (2024: £32,000) was received in capital grants towards the cost of refurbishment of church windows and redesign of storage facilities. Beyond evidencing completion of the related works, there are no conditions attached to these grants.

The financial statements were approved by the Trustees on 12 December 2025 and were signed on its behalf by:

David Tudor

 David Tudor - Trustee

Sheena Beckwith

 Sheena Beckwith - Trustee

The notes on pages 9 to 13 form part of these financial statements

SEAGATE EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities preparing accounts under FRS102, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements are presented in Pounds Sterling.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are designated for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Tangible fixed assets

Tangible fixed assets are stated at cost, less accumulated depreciation. Depreciation is calculated to write off the cost less estimated residual value of all tangible assets over their expected useful economic life.

The rates applicable are:

Building Improvements - 10 Years

Equipment - 3 - 10 Years

Estimation uncertainty and judgements

The trustees make estimates and judgements concerning the future. The resulting accounting estimates will by definition, seldom equal the actual results. There are no material estimates and assumptions that are expected to have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

SEAGATE EVANGELICAL CHURCH
NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

2. COSTS INVOLVED IN CHARITABLE ACTIVITIES

	2025	2024
	£	£
Charitable activities – unrestricted general funds		
Salaries	220,501	148,598
Cost of sales	24,234	17,934
Staff travel and expenses	1,718	2,025
Insurance	9,924	7,131
Utilities	25,235	25,955
Telephone and internet	1,588	1,365
Facilities / Building maintenance	10,407	9,570
Audit visual equipment	906	675
Events and speakers' expenses	12,989	21,209
Training/Support costs	7,040	5,136
Accountancy & legal costs	936	12,526
Sundries	8,763	5,938
	<u>324,241</u>	<u>258,062</u>
Charitable activities – unrestricted designated funds		
Depreciation	23,127	21,200
 Total resources expended	 <u>347,368</u>	 <u>279,262</u>

3. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	203,419	139,369
Social security costs	10,479	5,030
Other pension costs	6,603	4,199
	<u>220,501</u>	<u>148,598</u>
 Average monthly number of employees during the year:	 2025	 2024
Engaged in charitable activities	<u>13</u>	<u>9</u>

No trustee received any remuneration, other benefits or expenses during the current or prior year.

SEAGATE EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
FOR THE YEAR ENDED 31 MARCH 2025**4. GIFTS TO MISSIONS**

The following gifts were made during the year:

	2025	2024
	£	£
Mission International	16,766	5,067
Scripture Union Scotland	2,003	1,580
Echoes International - Malcolm	1,788	1,480
Open Doors	1,785	1,625
Scottish Bible Society	1,765	1,695
Hope for Glasgow	1,705	1,745
Bethany Christian Trust	1,655	670
Broken Chains	950	1,800
Echoes International - Young	950	865
Dayspring Christian Trust	950	740
Mission Aviation Fellowship	925	765
Brass Tacks	925	765
Gospel Literature Outreach	900	863
Operation Mobilisation	900	863
The Smiles Foundation	885	670
Christians in Sport	885	-
UCCF	825	700
Tearfund	-	670
Meadowgreen Foundation	-	670
Miscellaneous smaller grants	100	300
	36,662	23,533

5. INDEPENDENT EXAMINER'S REMUNERATION

The Independent Examiner fee is £500 (year ended 31 March 2024: £500).

SEAGATE EVANGELICAL CHURCH**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025****6. FIXED ASSETS**

	Freehold Land**	Building improvements	Computer & other equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	1	185,693	34,663	220,357
Additions	-	20,800	7,653	28,453
At 31 March 2025	1	206,493	42,316	248,810
	£	£	£	£
Depreciation				
At 1 April 2024	-	90,257	24,197	114,454
Charge for the year	-	16,959	6,168	23,127
At 31 March 2025	-	107,216	30,365	137,581
	£	£	£	£
Net book value				
At 31 March 2025	1	99,277	11,951	111,229
At 31 March 2024	1	95,436	10,466	105,903

** Freehold land represents the price paid in 2023 to acquire the land at the Meadowgreen Centre. The Trustees have considered the carrying value of the land and buildings and have concluded that no value should be recognised above the price paid: the acquired land is zoned for community use, therefore having no value beyond its current value in use as a community centre & café since the activities carried out in the community buildings are not expected to generate profits.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Gift aid rebate due from HMRC	40,167	39,681
Prepayments	11,111	11,330
	51,278	51,011

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	3,915	3,721
Pension liabilities	1,807	976
Other creditors and accruals	40,829	39,797
	46,551	44,494

SEAGATE EVANGELICAL CHURCH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2025

9. MOVEMENT IN FUNDS

	At 1 April 2024 £	Movement in year £	Transfers in year £	At 31 March 2025 £
Unrestricted funds: general	51,505	(37,698)	31,336	45,143
Unrestricted funds: designated capital asset fund (a)	105,903	(23,127)	28,453	111,229
Unrestricted funds: designated for mission support (b)	646	(881)	250	15
Restricted funds: facilities development (c)	31,258	9,566	(28,453)	12,371
Restricted funds: community support (d)	37,750	(6,164)	(31,586)	-
	<u>227,062</u>	<u>(58,304)</u>	<u>-</u>	<u>168,758</u>

- a) £111,229 (2024: £105,903) funds designated for capital assets which will be depreciated in future years
- b) £15 (2024: £646) funds designated for future missionary giving
- c) £12,371 (2024: £31,258) funds reserved for facilities refurbishment work
- d) £Nil (2024: £37,750) funds reserved for community support **

** The Community Fund has been fully utilised in the year. Community support is now fully embedded in the activities of the church and will be supported from General Funds in future.

10. TRANSACTIONS WITH RELATED PARTIES

There have been no transactions with related parties during the year (2024: £Nil).