

DALRY PARISH CHURCH OF SCOTLAND

Year Ended 31 December 2025

Congregation No: 070461

Scottish Charity No: SC006882



**Dalry Parish Church of Scotland
Trustees' Annual Report
Year ended 31 December 2025**

The trustees present their annual report and financial statement of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting 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 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 distinctive 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.

Achievements and Performance

Following the union of Dalry St Margaret's and Dalry Trinity on the 1st of November 2025 we have continued to enjoy Sunday services at 10.45am with worship being led by a selection of members and visiting preachers. These differing styles have allowed us as a new congregation to determine what is truly important to us and what we would be looking for in a minister when we get permission to call. We have also continued with our Sunday evening service.

Jam Club continued to thrive, although following illness, they had to cancel their hugely popular and successful Christmas panto. We look forward to seeing them in action in 2026. They played an active part in Sunday worship with an entertaining Pets Service. Seeing the church filled with lots of (very well-behaved) cats, dogs, guinea pigs and chickens was a real treat. Jam Club organised and led the service and should be applauded for their enthusiasm and keenness to be involved in the life of the church, they are, after all, the future.

Messy Church continued bringing in new families and is very successful. the sharing of friendship, food and fellowship is very much alive with the efforts of the team. The team attended both 'Party in the Park' and Dalry Farm Show.

Business as usual has continued over the past two months with all existing groups maintaining a status quo as we are lucky enough to be able to use both sets of buildings until a local community group, Caresma, buys them in 2026.

On Monday Care and Share operate a drop in service providing a warm lunch and a friendly space for all those in our local community who may be vulnerable. This is run by a group of volunteers from various other churches both within Dalry and neighboring communities.

Tuesday we have Time Out Tuesday on alternate weeks, again this is a drop in service offering a friendly face, a warm cuppa and some delicious cake.

There are then children's and adult's dance classes. Again providing a valuable resource to the community as there is limited hall let space available within Dalry.

Dalry Parish Church of Scotland

Wednesday sees Toddlers in the Biggart hall, a very popular children's dance class and a line dancing class in St. Margaret's Hall. There is also our Bible study and Prayer Group in the evening.

Thursday is toddlers' day again, this time in St Margaret's Hall and at the same time in the Biggart hall we have the Open Door followed by a stress and relaxation class. St Margaret's Hall then hosts taekwondo, and Zumba. TNT, which is for secondary aged kids runs in the evening. Throughout we open our doors to community events such as coffee mornings and the local torch and tinsel parade.

We continue to work with our friends in other churches throughout Dalry on Remembrance Sunday, various Christmas services and the local Charity Christmas Post which also allows us to donate something to various local charities.

During the Christmas season the session of Dalry Parish Church committed to running various services in both previous churches. St Margaret's hosted a farewell service, the JAM Club Nativity and the Watchnight service amongst others. Trinity hosted the popular Carols by Candlelight as well as the Christmas day service. Unfortunately, due to illness, JAM Club had to cancel their hugely popular pantomime. We look forward to seeing what they produce in the future.

As we look to the future with hope and optimism as a new congregation we can look back on our first two months with fondness knowing that we have achieved a lot and with so much more to come. On the horizon is the possibility of a new manse and therefore, hopefully, permission to call a new minister allowing us to continue our faith journey as one.

Financial Review

The principal source of income is from weekly offerings; the response of members in thanksgiving to God. Occasional generous donations from individual within the congregation add to this income. We are also able to re-claim significant amounts of tax on donations made by Gift Aid.

In November 2025 Dalry Trinity and Dalry St Margaret's were united to form Dalry Parish Church. As recommended by the Church of Scotland, the 2025 accounts reflect 10 months of Trinity church and 2 months of the United Congregation. Both congregations had previously received considerable revenue from the sale of their manses and early during 2026 the purchase of a new manse should be completed at a cost close to half of these funds. The remainder of these funds were added to the considerable amounts already set aside in various accounts, though some are firmly restricted in use. Some of these reserves will be used over the next few months as we complete some fairly vital repairs to the church roof and stonework.

With the bigger congregation many of the outgoings have increased considerably. Our Giving to Grow contributions to the central Church of Scotland and our Presbytery Dues are both calculated in proportion to the 2024 income base of both churches. We are also faced with fairly high premiums to cover the insurance for two churches and two church halls. This would have been acceptable had our income remained at the 2024 level but a large number of the former congregation stopped attending following the union and the resulting decrease in income is going to cause some difficulty in the near future. The Kirk Session is taking all the necessary steps to keep the congregation informed of the situation, and will endeavour to promote a much more realistic approach to individual giving over the coming months.

Dalry Parish Church of Scotland

We continue to give the congregation opportunity to support missionary work at home and abroad. At particular times of the year the funds received are used to support certain projects. This is intimated to the congregation and all donations received are disbursed appropriately.

The Total Resources Expended in the year amounted to £155,918 (2024: £137,692) as detailed in Note 5 on page 14 of the Accounts.

Stewardship

The congregation are regularly reminded of the advantages to be gained from regularly reviewing the proper stewardship of time, talent, and money. The results are reflected in our continued work and witness within our own parish and further afield. The congregation will be kept fully informed of our current difficulties.

Risk Management

The Trustees have risk assessments for fire, health and safety and food hygiene and have formulated relevant policies for these. The average age of the congregation is increasing and this may present some risk to the level of giving in the future. However, the membership are kept up to date with our financial situation regularly, and they have responded generously when alerted to particular needs. Levels of giving of time, talent and money are regularly appraised as part of our annual stewardship programme.

Reserves Policy

It is the trustees' policy to use regular offerings for ordinary expenditure, while tax reclaimed, organisational, and general donations, are held against fabric expenses. Extra-ordinary gifts and legacies are also held against fabric expenses. Large projects; furnishing, repair and renewals etc are covered by special appeals being made. An estimate of the ordinary weekly expenditure and net offerings is published regularly in the newsletter. The purposes of the various funds and the balances therein are detailed in Note 15 on pages 19 to 21 of the Accounts.

At the beginning of 2025 the Total Unrestricted Funds amounted to £135,321. We start 2026 with Total Unrestricted Funds of £160,763 of which £49,566 is held in the reserve, and £29,268 has been designated for Fabric.

It remains the Trustees' policy to hold reserves of approximately six months' expenditure. The Church also holds £66,757 of restricted funds of which we have access to interest only.

Structure, Governance and Management

The congregation is a registered charity, number SC006882 and is administered in accordance with the terms of the Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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

**Dalry Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2025**

Reference and Administrative Information

Trustees throughout the year and at the date of this report

Kirk Session Members

Mr Simon Young
Mr Luke Borwick
Mr Ian Brown
Mrs Penny Brown
Mrs Val Brown
Mr Hugh Caldwell
Mrs Margaret Caldwell
Mrs Elizabeth Cuthbertson
Mrs Margaret Donaldson
Mrs Susan Dreyer (admitted 04/02/2025)
Mr Allan Graham
Mr Jim Hodge
Mrs Anne Houghton
Miss Jan Houston
Mrs Jan Jackson
Mrs Margaret Macdonald
Mrs Catherine Mackay
Mr William Mackay
Miss Annie McDonald
Mr Angus McKay
Miss Alison McLean
Miss Margaret Menzies
Mr David Mewes
Mrs Jennifer Mewes
Mrs Emma Miller
Mr David Nisbet
Mrs Margaret Nisbet
Mrs Anne Paterson
Mr Daniel Reid
Mrs Margaret Reid
Miss Janet Reid
Miss Helen Scott
Mrs Myra Sim
Mrs Anne Smith (inactive)
Mrs Gilda Smith
Mrs Nancy Smith (inactive)
Mr Alastair Todd
Mrs Jean Todd
Mr Gordon Walker
Mrs Carole Williams
Mr Stuart Williams
Mrs Jean Wilson

**Dalry Parish Church of Scotland
Trustees' Annual Report (cont)
Year ended 31 December 2025**

Principal Office-Bearers

Interim Moderator:	Mr Simon Young	
Session Clerk:	Angus McKay	(resigned 31/12/2025)
	Alastair Todd	(resigned 31/12/2025)
	Margaret Macdonald	(appointed 04/01/2026)
Depute Session Clerk	Helen Scott	(appointed 04/01/2026)
Church Treasurer:	William Mackay	

Principal Office

Charity Name:	Dalry Parish Church of Scotland	
Charity Registration Number:	SC006882	
Congregation Reference No:	170461	
Contact Name & Address:	Margaret Macdonald 126 St Margaret's Avenue, Dalry, KA24 4BE	

Independent Examiner

Mr I Ferguson CA
61 Aitken Drive
Beith
KA15 2ER

Bankers

Royal Bank of Scotland
Irvine (C) Branch
69 High Street
Irvine
KA12 0AL



**Dalry Parish Church of Scotland
Trustees' Report (cont)
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 charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method 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;
- 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 to enable 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,



M Macdonald, Session Clerk

Date: 27 April 2026



Dalry Parish Church of Scotland
Independent Examiner's Report to the Trustees of Dalry 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 9 to 22.

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 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 (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 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 accord with the accounting records and comply with Regulation 8 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.

Name: *Ian Ferguson*

Ian Ferguson CA
 61 Aitken Drive
 Beith
 Ayrshire
 KA15 2ER

Date: 16 June 2026

Statement of Financial Activities

Year ended 31 December 2025

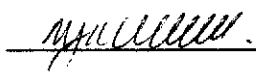
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	1	98,253	10,468	108,721	90,684	41,340	132,024
Charitable activities	2	5,839	0	5,839	2,863	0	2,863
Investments	3	955	49	1,004	598	63	661
Transfer of union balance	4	64,831	181,868	246,699			
Total Income		<u>169,878</u>	<u>192,385</u>	<u>362,263</u>	<u>94,145</u>	<u>41,403</u>	<u>135,548</u>
Expenditure on:							
Raising funds	5	425		425	310		310
Charitable activities		145,335	10,158	155,493	97,915	39,467	137,382
Total expenditure		<u>145,760</u>	<u>10,158</u>	<u>155,918</u>	<u>98,225</u>	<u>39,467</u>	<u>137,692</u>
Net income/(expenditure) before gains and losses on investments		24,118	182,227	206,345	-4,080	1,936	-2,144
Gains and Losses on Investments	11	1,324	8,793	10,117			
Net income/(expenditure)		<u>25,442</u>	<u>191,020</u>	<u>216,462</u>	<u>-4,080</u>	<u>1,936</u>	<u>-2,144</u>
Transfers between funds		0	0	0	0	0	0
Net movement in funds		<u>25,442</u>	<u>191,020</u>	<u>216,462</u>	<u>-4,080</u>	<u>1,936</u>	<u>-2,144</u>
Reconciliation of funds:							
Total funds brought forward		135,321	3,240	138,561	139,401	1,304	140,705
Total funds carried forward		<u>160,763</u>	<u>194,260</u>	<u>355,023</u>	<u>135,321</u>	<u>3,240</u>	<u>138,561</u>

Dalry Parish Church of Scotland

Balance Sheet at 31 December 2025

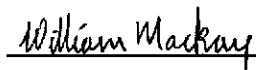
		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
	<u>Note</u>	£	£	£	£
Fixed Assets					
Tangible Fixed Assets	8	5,589		5,589	6,647
Investments	11	40,315	66,757	107,072	
		<u>45,904</u>	<u>66,757</u>	<u>112,661</u>	<u>6,647</u>
Current Assets					
Debtors	9	7,000		7,000	5,662
Cash at bank and in hand	12	108,940	127,503	236,443	127,155
		<u>161,844</u>	<u>194,260</u>	<u>356,104</u>	<u>139,464</u>
Liabilities					
Falling due within one year	10	<u>-1,081</u>		<u>-1,081</u>	<u>-903</u>
Net Current Assets		160,763	194,260	355,023	138,561
Net Assets		<u>160,763</u>	<u>194,260</u>	<u>355,023</u>	<u>138,561</u>
Total Charity Funds	15	<u>160,763</u>	<u>194,260</u>	<u>355,023</u>	<u>138,561</u>

The accounts were approved by the Trustees on 27/04/2026
and signed on their behalf by:



Margaret Macdonald

Session Clerk



William Mackay

Treasurer



Dalry Parish Church of Scotland
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.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

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 particular 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

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest payable by the Bank.

Dalry Parish Church of Scotland
Year ended 31 December 2025

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 acquired at a cost in excess of £1,000 having a value to the charity of greater than one year, other than those acquired for specific purposes, have been 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:

Fixtures, fittings, and office equipment	10 years
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Taxation

Dalry Trinity Church of Scotland 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.

Dalry Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£	£	£	£
1 Donations and Legacies						
Offerings	70,024	3,219	73,243	74,505	14,668	89,173
Tax recovered on Gift Aid	17,281	974	18,255	14,973	1,206	16,179
Elizabeth Pattison Bequest				85		85
Places of Worship VAT reclaim					3,746	3,746
Dalry Parish Boundary Grant					15,000	15,000
Other Donations	10,948		10,948	1,121		1,121
Mission Fund		5,703	5,703		5,935	5,935
Flower Fund		552	552		785	785
Patrick Bequest		20	20			
	<u>98,253</u>	<u>10,468</u>	<u>108,721</u>	<u>90,684</u>	<u>41,340</u>	<u>132,024</u>
During 2023 Dalry Trinity received a legacy of £7,436 from the estate of the late Mrs Elizabeth Pattison. A further £85 was received in 2024. In 2024 a grant of £15,000 was received from the Dalry Parish Boundary Trust (Windmill Fund) towards the cost of replacing the hall windows.						
2						
Income from charitable activities						
Weddings & Funerals	715		715	940		940
Publications	0		0	0		0
Trinity Toddlers	584		584	543		543
Open Door	1,036		1,036	1,380		1,380
Shop	3,312		3,312			
Line Dancing	192		192			
	<u>5,839</u>	<u>0</u>	<u>5,839</u>	<u>2,863</u>	<u>0</u>	<u>2,863</u>
3 Investment Income						
Bank interest	955	49	1,004	598	63	661
	<u>955</u>	<u>49</u>	<u>1,004</u>	<u>598</u>	<u>63</u>	<u>661</u>
4 Transfer of Union Balance						
Bank & Cash	25,609	123,904	149,513			
Investments	38,991	57,964	96,955			
Fixed Assets	231		231			
	<u>64,831</u>	<u>181,868</u>	<u>246,699</u>			

Dairy Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024 £
5 Analysis of Resources Expended						
Raising Funds						
Offering Envelopes	425		425	310		310
Charitable Activities						
Giving to Grow contribution (net)	96,174		96,174	49,660		49,660
Presbytery Dues	4,725		4,725	1,322		1,322
Pulpit Supply	1,800		1,800	1,370		1,370
Speakers' Expenses	240		240	370		370
Catering & Cleaning	1,387		1,387	2,166		2,166
Minister's Expenses	0		0	1,950		1,950
Local Outreach	1,050		1,050	986		986
Christian Education	1,047		1,047	344		344
Heat & Light	9,908		9,908	5,738		5,738
Church Broadband	938		938	803		803
Insurance	5,491		5,491	5,220		5,220
Manse Council Tax	0		0	2,828		2,828
Publications	0		0	36		36
Stationery/Printing/Postage	62		62	148		148
Life & Work	196		196	420		420
Photocopies	1,414		1,414	1,213		1,213
Independent Examiner's Fee	150		150	150		150
Wages & Bank Charges (Note 6)	1,401		1,401	116		116
Other Expenses	3,181		3,181	936		936
Fire Equipment		389	389		209	209
Manse Fabric Expenditure		2,360	2,360		3,309	3,309
Church Fabric Expenditure	3,814	121	3,935	18,878	3,717	22,595
Halls Fabric Expenditure	7,492		7,492		25,610	25,610
Service & Repair of Boilers	1,453		1,453		662	662
Other Fabric	1,450		1,450		157	157
Depreciation	1,289		1,289	1,529		1,529
Mission Fund Expenditure (Note 17)	0	6,752	6,752	421	5,087	5,508
Benevolent Fund Disbursements		0	0		0	0
Trinity Toddlers Expenditure	474		474	512		512
Flower Fund Expenditure		536	536		716	716
Open Door Expenditure	55		55	799		799
Line Dancing	144		144			
	<u>145,335</u>	<u>10,158</u>	<u>155,493</u>	<u>97,915</u>	<u>39,467</u>	<u>137,382</u>
	<u>145,760</u>	<u>10,158</u>	<u>155,918</u>	<u>98,225</u>	<u>39,467</u>	<u>137,692</u>

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

Dalry Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

	2025	2024
	£	£
6. Staff costs and numbers		
Salaries and wages	908	0
Social security costs	0	0
Total	<u>908</u>	<u>0</u>

The Church had one employee during the current financial year and none during 2024.

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. Ministers' 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 the fifth and subsequent years) £39,856.

7.Trustee Remuneration and Related Party Transactions

Margaret MacDonald who is a member of the Kirk Session received £908 for providing her services as Church Secretary during the year.

During the year 5 trustees received reimbursement of expenses incurred totalling £1,448.

During the year a total of £32,392 was donated to the congregation by the trustees.

Dalry Parish Church of Scotland
Notes forming part of the financial statements
for the year ending 31 December 2025

8. Tangible Fixed Assets

	Fixtures/ Fittings/ Equipment £	Total £
Cost		
At 1 January 2025	23,709	23,709
Addition: Transfer of Union Assets at NBV	231	231
Disposals:	0	0
At 31 December 2025	<u>23,940</u>	<u>23,940</u>
Accumulated Depreciation		
At 1 January 2025	17,062	17,062
Disposals	0	0
Charge for the year	1,289	1,289
At 31 December 2025	<u>18,351</u>	<u>18,351</u>
Net Book Value		
At 31 December 2025	<u>5,589</u>	<u>5,589</u>
At 31 December 2024	<u>6,647</u>	<u>6,647</u>
	Fixtures/ Fittings/ Equipment £	Total £
Cost		
At 1 January 2024	23,236	23,236
Addition: Church chairs balance	2,873	2,873
Disposals: Roland Piano	-2,400	-2,400
At 31 December 2024	<u>23,709</u>	<u>23,709</u>
Accumulated Depreciation		
At 1 January 2024	17,933	17,933
Disposals	-2,400	-2,400
Charge for the year	1,529	1,529
At 31 December 2024	<u>17,062</u>	<u>17,062</u>
Net Book Value		
At 31 December 2024	<u>6,647</u>	<u>6,647</u>
At 31 December 2023	<u>5,303</u>	<u>5,303</u>

Dalry Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

9. Debtors

	2025	2024
	£	£
Gift Aid Tax Refund due	7,000	5,662
	<u>7,000</u>	<u>5,662</u>

10 Creditors

	2025	2024
	£	£
Falling due within one year		
Heating & Lighting	1,081	903
	<u>1,081</u>	<u>903</u>

11. Investments

	2,025
	£
Transfer of Union Balance	96,955
Gains/Loss on Investments	10,117
Value on 31 December 2025	<u>107,072</u>

The following investments are held:

	Transfer of Union Balance	Gain	Closing Balance
	£	£	£
Special Investment Fund (Market value)	38,280	3,000	41,280
Investment Bequest	16,494	5,543	22,037
Boag-Patrick Bequest (Market value)	3,190	250	3,440
Business Term Deposit Fund	38,991	1,324	40,315
	<u>96,955</u>	<u>10,117</u>	<u>107,072</u>

12. Bank & Cash

	Unrestricted Funds 2025	Restricted Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024
	£	£	£	£
General Fund	62,209		68,832	
Fabric Fund	29,268	122,390	42,922	
Mission Fund	400	2,080	0	2,137
Reserve Fund	9,251		8,857	
Benevolent Fund		231		200
Patrick Bequest		1,883		
Flower Fund		919		903
Church Organisations	7,812		3,304	
	<u>108,940</u>	<u>127,503</u>	<u>123,915</u>	<u>3,240</u>

Dalry Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

13. Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	0	5,589	0		5,589
Investments		40,315	66,757		107,072
Current Assets	69,209	46,731	127,503		243,443
Current Liabilities	-1,081				-1,081
Net Assets at 31 Dec 2025	68,128	92,635	194,260	0	355,023

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets	0	6,647	0		6,647
Current Assets	74,494	55,083	3,240		132,817
Current Liabilities	-903				-903
Net Assets at 31 Dec 2024	73,591	61,730	3,240	0	138,561

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give of their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown

Dalry Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

15. Movements in Funds - 2025

	At 1 Jan 2025 £	Transfer Union Bal. £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2025 £
Restricted Funds						
Flower Fund	903		552	-536		919
Benevolent Fund	200		31			231
Mission Fund	2,137		6,695	-6,752		2,080
Fabric Fund	0	122,042	3,218	-2,870		122,390
Special Investment Fund	0	38,280	3,000			41,280
Boag-Patrick Bequest	0	3,190	250			3,440
Patrick Bequest	0	1,863	20			1,883
Investment Bequest	0	16,494	5,543			22,037
Total Restricted Funds	3,240	181,868	19,309	-10,158		194,260
Unrestricted Funds						
General Fund	73,591	25,558	98,968	-129,589	-400	68,128
Designated Funds						
Fabric Fund	42,922		555	-14,209		29,268
Asset Reserve	6,647	231	0	-1,289		5,589
	49,569	231	555	-15,498	0	34,857
Deposit Fund	0	38,991	1,324			40,315
Reserve Fund	8,857		394	0		9,251
Mission Fund	0		0	0	400	400
Total Desig. Church	58,426	39,222	2,273	-15,498	400	84,823
Organisations						
Toddlers	2,357		584	-474		2,467
Open Door	947		1,042	-55		1,934
Shop	0	50	3,313	0		3,363
Line Dancing	0		192	-144		48
Total Desig. Organis.	3,304	50	5,131	-673		7,812
Total Designated Funds	61,730	39,272	7,404	-16,171	400	92,635
Total Unrestricted Funds	135,321	64,831	106,372	-145,760	0	160,763
Grand Total of All Funds	138,561	246,699	125,681	-155,918	0	355,023

Dalry Parish Church of Scotland

Notes forming part of the financial statements
for the year ended 31 December 2025

15. Movements in Funds - 2024

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
Restricted Funds					
Flower Fund	834	785	-716		903
Benevolent Fund	169	31			200
Mission Fund	301	6,923	-5,087		2,137
Fabric Fund	0	33,664	-33,664		0
Total Restricted Funds	1,304	41,403	-39,467		3,240
Unrestricted Funds					
General Fund	57,206	91,538	-76,086	933	73,591
Designated Funds					
Fabric Fund	64,438	235	-18,878	-2,873	42,922
Asset Reserve	5,303	0	-1,529	2,873	6,647
	69,741	235	-20,407	0	49,569
Reserve Fund	8,417	440	0		8,857
Mission Fund	421	0	-421		0
Total Desig. Church	78,579	675	-20,828	0	58,426
Organisations					
Trinity Toddlers	2,626	543	-512	-300	2,357
Sunday School	333	0	0	-333	0
Open Door	657	1,389	-799	-300	947
Total Desig. Organis.	3,616	1,932	-1,311	-933	3,304
Total Designated Funds	82,195	2,607	-22,139	-933	61,730
Total Unrestricted Funds	139,401	94,145	-98,225	0	135,321
Grand Total of All Funds	140,705	135,548	-137,692	0	138,561

Dalry Parish Church of Scotland

Notes forming part of the financial statements for the year ended 31 December 2025

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Benevolent Fund: This is a fund for the poor of the town and can only be disbursed at the discretion of the minister.

Mission Fund: This is money donated to the church each month for specific Mission Projects. Gift Aid arising from these donations is added to the fund.

Fabric Fund: This Fund is for restricted legacies and donations for fabric and includes the former Restoration Fund.

Special Investment Fund: is restricted to interest only for fabric.

Boag-Patrick Bequest: is restricted to ministerial use of interest only.

Patrick Bequest: is interest for ministerial use only.

Investment Bequest is restricted to interest only for fabric.

Purposes of Designated Funds

Mission Fund: The Trustees have set aside funds for missionary work at home and overseas.

Fabric Fund: The Trustees have set aside funds for all fabric expenditure and equipment.

Asset Reserve Fund: This represents the Net Book Value of the tangible fixed assets held by the congregation.

Reserve Fund: These funds are held in reserve by the congregation for emergency contingencies.

Deposit Fund These are funds held on deposit for future use.

Organisations: the Church Organisations administer their own funds which are utilized for the purposes of their organisations including donations to the Church and to other appropriate causes.

Dalry Parish Church of Scotland**Notes forming part of financial statements
for the year ended 31 December 2025**

16. Mission Fund Expenditure	2025	2024
	£	£
Dalrymples	600	600
Caroline Tyler: SIL (WBT)	600	600
Release International	727	
Amnesty/Ukraine		30
Dick Family: Arab World Media (AWM)	600	600
Charles Family	600	600
Tearfund	595	658
Andrew and Maria Hyde	600	600
Catherine Anwar: UFM	600	600
Tearfund Harvest Appeal	630	20
Kathleen Burns: AIM	600	600
Morris Family: UFM	600	600
	<u>6,752</u>	<u>5,508</u>

*AIM -Africa Inland Mission**SIL - Summer School of Linguistics**UFM - Unevangelized Fields Mission**WBT - Wycliffe Bible Translators*

17. Collections for Third Parties	2025	2024
	£	£
The Well	312	
Release International		200
Open Doors		200
Chongo gift		100
Thomson gift		3,150
	<u>312</u>	<u>3,650</u>

Dalry Parish Church of Scotland

CHURCH BUDGET GENERAL FUND

	Budget 2026	Actual 2025
INCOME		
Offerings	£	£
Gift Aid Offerings	61,000	48,303
Freewill Offerings (non Gift Aid)	14,500	15,710
Ordinary Offerings (non Gift Aid)	7,000	5,011
Tax reclaim on Gift Aid & Small Donations	21,300	15,942
	<u>£</u>	<u>£</u>
	103,800	84,966
Other Ordinary General Income		
General Donations	14,700	4,705
Contributions from Congregational Organisations:	1,600	0
	16,300	4,705
Total Ordinary General Income	<u>120,100</u>	<u>89,671</u>
EXPENDITURE		
National Ministry & Mission & Wider Work		
Giving to Grow Allocation	113,259	96,174
Presbytery Dues	4,800	4,725
Speakers' Expenses	300	240
Other Expenses	2,000	3,130
	<u>120,359</u>	<u>104,269</u>
Local Staffing Costs		
Minister's Travel Expenses	0	0
Minister's Telephone/Broadband	0	0
Pulpit Supply	1,500	1,370
	<u>1,500</u>	<u>1,370</u>
Building Costs		
Heating and Lighting	5,000	9,908
Water Charges	1,500	0
Insurance	12,594	5,220
Manse Alarm monitoring	240	0
Manse Council Tax	1,500	0
	<u>20,834</u>	<u>15,128</u>
Other Local Costs		
Christian Education	1,000	1,047
Local Outreach	1,000	1,051
Stationery, Printing, Postage	100	62
Publications	200	196
Church Broadband	950	938
Photocopies	2,500	1,414
Catering, Cleaning, & Events	1,500	1,387
Wages & Bank Charges	6,000	1,402
Governance & Offering envelopes	600	575
	<u>13,850</u>	<u>8,072</u>
Total Expenditure	<u>156,543</u>	<u>128,839</u>
GENERAL FUND SURPLUS/DEFICIT FOR THE YEAR	<u>-36,443</u>	<u>-39,168</u>

The foregoing budget does not take account of legacies, depreciation or allocation towards fabric expenditure

The following pages do not form part of the statutory accounts



Memorandum Appendix

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

070461 Dalry Parish

CONSOLIDATED FABRIC FUND

Revenue Account	2025 £
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Credit Balance at 31 December	<u>30,356.15</u>
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Capital Account

Credit Balance at 31 December	<u>315,161.72</u>
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TEMPORARY FUNDS

Credit Balance at 31 December	<u>352,514.66</u>
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CHURCH OF SCOTLAND - GENERAL TRUSTEES**070461 Dalry Parish****50 Consol. Fabric Fund - Rev**

Date	Transaction	Account	Debit	Credit
01/11/2025	Union Tfr from 120657	Congregational Union Transfer	0.00	23,271.66
01/11/2025	Union Tfr from 120658	Congregational Union Transfer	0.00	510.80
15/11/2025	D/F INT 661206577	Deposit Fund	0.00	6,651.30
15/11/2025	INTEREST Q/E 30/09/2025	Revenue Interest	0.00	237.19
15/11/2025	INTEREST Q/E 30/09/2025	Revenue Interest	0.00	5.20
19/11/2025	ALLOCATION OF SUPPORT COSTS 2025 - CI	Allocation of support costs - CI	290.00	0.00
19/11/2025	ALLOCATION OF SUPPORT COSTS 2025 - IN	Allocation of support costs - CI	30.00	0.00
TRANSACTIONS:			320.00	30,676.15
CLOSING BALANCE:				30,356.15

56 Cons.Fab.Fund-Cap(II)

Date	Transaction	Account	Debit	Credit
01/11/2025	Union Tfr from 120657	Congregational Union Transfer	0.00	315,161.72
TRANSACTIONS:			0.00	315,161.72
CLOSING BALANCE:				315,161.72

85 Temporary Funds

Date	Transaction	Account	Debit	Credit
01/11/2025	Union Tfr from 120657	Congregational Union Transfer	4,200.00	0.00
01/11/2025	Union Tfr from 120658	Congregational Union Transfer	0.00	356,714.66
TRANSACTIONS:			4,200.00	356,714.66
CLOSING BALANCE:				352,514.66