

The Church of Scotland

Dunscore Parish Church

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Congregation No: 080454

Charity No: SC016060

Reference and Administrative Information

Charity Name: Dunscore Parish Church
Charity Registration Number: SC016060
Congregation Reference No: 080454
Contact Address: Craigeller, Mansegate, Dunscore, Dumfries DG2 0TD

Trustees

Rev. Mark Smith	Colin Mitchell
Kath Aitken	Pam Mitchell
Matthew Aitken	Alison Robertson
Archie Anderson	David Shaw
Sheila Anderson	Margaret Steele
Andrew Barr	Amber Walker
Jenny Dobson	Kevin Wallace
Michael Dobson	Mary Waugh
Vari Drabble	Robert Waugh
Rev. Tim Harmer	
June Harmer	
Brian Johnstone	

Principal Office-bearers

Minister:	Rev. Mark Smith
Session Clerk:	Colin Mitchell
Chair of the Congregational Board:	Kath Aitken
Clerk to the Board:	David Shaw
Church Treasurer:	Robert Waugh

Independent Examiner

D R Mitchell B.A., C.A.
Farries Kirk and McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DG1 3SJ

Bankers

Bank of Scotland
91, High Street
Dumfries
DG1 2BN

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Church of Scotland's Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Chair of the Congregational Board is elected by Board members and the Board meets five times in a year. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

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

Dunscore Church roll at the present time stands at 138 with the average weekly attendance each Sunday being 25.

We live-stream our services each week and normally 3/4 people use this facility. We also record our services on YouTube which attracts 20-40 people each week.

Once a month we hold an 'All Together Now' act of worship which aims to be family friendly. This service, which members of a team of 5 plan and lead, normally has an attendance of 20-30.

We continue with our Kids in Kirk, once a month, where children attending are led in child friendly worship by two of our church members. Typically from 1 to 5 children attend.

In the summer, two of our younger church members organised and led a holiday club which attracted between 4-10 children.

We continue to enjoy several special services such as the joint services with our linked congregation of St Ninians, in Moniaive, a Holocaust memorial service, an early morning Easter service a Harvest service and a Remembrance service. Many of these attract attendance from non-regulars. Our orchestra service of lessons and carols just before Christmas can have as many as 70-100 present. Christingle is another such service that we see as outreach in nature along with Carols in the Pub. Several church members are very actively involved in organising and delivering services to our local care home and participate in The World Day of Prayer.

We are fortunate to have a retired minister as well as a church member who has completed the Introduction to Designing and Leading Worship course and so are well served to cover services when Mark, our minister, is on holiday. Our Minister writes an article for the local community magazine which is produced three times a year. Facebook is also used regularly to promote church activities

Church services are always followed by refreshments and the majority of people stay to enjoy this time of fellowship.

A new event for our church community 'La Posada' was championed this year by one of our members and we hope to make this an annual event. 'La Posada' occurs during advent and involves those who wish to participate being asked to welcome figures representing the Holy Family into their home and give some hospitality to those bringing the figures. These hosts later are invited by another participating family where they pass the figures on and receive hospitality. The journey was photographed and posted on Facebook. This was very successful and meaningful to those who participated.

The 'Connect' Bible Study group numbers 8-12 and is led by members of the group.

Our twinning with the Ndola Church in Zambia continues although making contact can be sporadic. The Eco-group consists of 12 or so members who continue to litter pick in the area and to highlight ecological matters by lobbying parliament and supporting Eco-congregation Scotland. We also host an exceptional freecycle service.

The 'Heritage Centre' within Dunscore Church is open on Sunday afternoons between April and October and contains memorabilia relating to Jane Haining, the church and village. Our expert on Jane Haining delivers many talks to Guilds and Rurals locally throughout the year.

We often host groups from Hungary and this year we welcomed a large group of theology students who were visiting sites of interest relating to Jane Haining.

Fundraising is an important part of Church life both socially and economically. We benefit from our plant, bric-a-brac and book sale and our teas are legendary and well supported. We host the occasional concert and local groups such as the amateur dramatic and Fairtrade groups regularly use our church building.

Our Church is represented in many community events such as the Gala and pub quizzes and we feel this is an important part of our Church Mission.

Financial Review

This year Dunscore Church accounts show an increase in the total fund value. This was largely the result of a legacy which has boosted our reserves as well as gaining interest in our savings account. Without the effect of such one-off payments the receipts figure still shows a small surplus over payments demonstrating the solid commitment of the members and the sound decisions of the Congregational Board.

With the need to carry out major repairs to the Church in the foreseeable future, it is imperative that we have the financial means to meet the costs involved. The reserves should go some way towards this goal, supplemented by fundraising and hopefully also by grant assistance.

Overall the accounts for the year ended 31 December 2025 show that Dunscore Church is in a satisfactory financial position.

Trustees' Annual Report (cont.)
Year ended 31 December 2025

Reserves Policy

It is the Trustees' policy to hold sufficient reserves to cover anticipated expenditure for six months. At the year-end Dunscore Church held unrestricted cash funds of £108,350. This figure represents more than twelve months of expenditure in 2025.

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,

Colin Mitchell
Session Clerk



Date.....10th MARCH 26

Dunscore Parish Church

Charity No: SC016060

Trustees' Annual Report (cont.)
Year ended 31 December 2025

Independent Examiner's Report to the Trustees of Dunscore Parish Church

I report on the accounts of the charity for the year ended 31st December, 2025 which are set out on pages 7 to 12.

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.

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of 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, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signature: 

Name: D R Mitchell B.A., C.A.

Address: Farries, Kirk and McVean, Chartered Accountants
Dumfries Enterprise Park
Heathhall
Dumfries
DG1 3SJ

Date: 16/03/26

Dunscore Parish Church
Receipts and Payments Account
Year ended 31 December 2025

Receipts	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Donations	3	28,101	310	0	28,411	31,261
Legacies		17,751	0	0	17,751	29,483
Activities for Generating Funds		2,106	60	0	2,166	4,410
Bank/ Deposit interest		2,232	0	0	2,232	1,048
Investment income		0	0	0	0	0
Weddings and funerals		950	0	0	950	1,170
Life and work		126	0	0	126	126
Sale of investments		0	0	0	0	0
Glebe rent/other endowment		2,500	0	0	2,500	250
Endowment rent		691	0	0	691	701
Messy Church		0	0	0	0	0
Grants		0	0	0	0	29,766
Other receipts		0	0	0	0	17,539
Total Receipts		54,457	370	0	54,827	115,754
Payments	4					
Costs of generating funds		0	0	0	0	0
Charitable activities		33,106	1,945	0	35,051	66,587
Governance costs		0	0	0	0	0
Total Payments		33,106	1,945	0	35,051	66,587
Excess of Receipts over Payments for year before transfers		21,351	(1,575)	0	19,776	49,167
Transfers		0	0	0	0	0
Excess of receipts over payments for year		21,351	(1,575)	0	19,776	49,167

Statement of Balances

At 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	86,999	13,312	100,311	51,144
Movement in year:				
Excess of receipts over Payments for year	21,351	(1,575)	19,776	49,167
Bank & deposit balances available to be carried forward	108,350	11,737	120,087	100,311
 <u>Investments at market value at 31.12.25</u>				
No Investments held	0	0	0	0
 <u>Assets</u>	 0	 0	 0	 0
<u>Liabilities</u>	0	0	0	0

The accounts were approved by the Kirk Session and Financial Board on 10th March 26.....For and on behalf of the Kirk Session and Financial Board

.....*Colin Mitchell*.....Colin Mitchell, Session Clerk

.....*Robert Waugh*.....Robert Waugh, Treasurer

Dunscore Parish Church

Charity No: SC01060

Dunscore Parish Church

Notes to the Account

1 Trustee Remuneration and Related Party Transactions

The Minister received £1,573 for travel, telephone and broadband expenses.

Our Associate Minister Rev. T. Harmer, who is a trustee, received £ 316 for Pulpit Supply.

2 Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
Unrestricted funds					
General Fund	86,999	54,457	33,106	0	108,350
Restricted funds					
Lubuto Fund	1,858	360	1,140	0	1,078
Messy Church	1,257	10	130	0	1,137
Organist Fund	10,197	0	675	0	9,522
Endowment funds	0	0	0	0	0
Total Funds	100,311	54,827	35,051	0	120,087

Purposes of Restricted Funds

Lubuto Fund: This is a fund to promote our links with a church in Zambia.

Messy Church: This is a fund for activities for children and young people to which everyone is welcome: children, parents, carers and friends.

Organist Fund: This fund was set up for paying an organist with a legacy from the late Mary Whittle.

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
3. Analysis of Donations:					
WFO (Gift Aid & Non-Gift Aid)	16,201	0		16,201	16,516
Tax Recovered by Gift Aid	5,376	0		5,376	4,837
Ordinary Offerings (Open Plate)	4,056	0		4,056	3,918
Other Offerings, Donations etc.	2,468	310		2,768	5,990
Total donations	28,101	310	0	28,411	31,261
4. Analysis of Payments:					
Costs of generating funds					
Fundraising goods	0	0	0	0	90
Total cost of generating funds	0	0	0	0	90
Charitable activities					
Giving to Grow	18,378	0	0	18,378	19,025
Presbytery dues	634	0	0	634	483
Minister's expenses	1,573	0	0	1,573	1,823
Donations	0	1,100	0	1,100	50
Pulpit supply	316	0	0	316	237
Other staffing costs	0	675	0	675	555
Fabric repairs and maintenance	1,833	0	0	1,833	2,512
Consolidated Fabric Fund	0	0	0	0	9
Council Tax	1,383	0	0	1,383	1,267
Heat and light	3,168	0	0	3,168	3,049
Insurance	4,139	0	0	4,139	3,722
Other building costs	571	0	0	571	30,778
Church office expenses	60	0	0	60	233
Life and Work	126	0	0	126	126
Lubuto Twinning	0	40	0	40	0
Messy Church Youth Fund	0	130	0	130	112
Licences and memberships	479	0	0	479	568
Other expenses	446	0	0	446	2,038
Total cost charitable activities	33,106	1,945	0	35,051	66,587
Governance Costs	0	0	0	0	0
Independent examiner's fees	0	0	0	0	0
Total Payments	33,106	1,945	0	35,051	66,587

5. Minister's Stipend

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.

6. Collections for Third Parties	2025	2024
	£	£
Children's Society	67	119
Food Bank	49	0
Embrace Middle East	55	0
Medical Aid for Palestinians	217	0

In 2025 Poppy Scotland collected directly after the Dunscore Church Remembrance service.

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2025	2024
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	0	0
Market Value of Balances at 31 December	0	0
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>2,990</u>	<u>2,865</u>