The Church of Scotland

UPPER NITHSDALE PARISH CHURCH OF SCOTLAND

Church of Scotland Account Number 080478

Charity Number SC000845

Trustees Annual Report

Year Ended 31st December 2025

Reference and Administration Information

Charity Name	Upper Nithsdale Parish Church of Scotland
Charity Registration Number	SC000845
Congregation Reference Number	080478
Contact Address	Redcroft Sanquhar DG4 6BS

Trustees
Kirk Session

Mrs Elizabeth Callander
Mrs Ruth Close
Mr J. Terry Crompton
Mr W.R.B. Dalgleish
Mrs Ann Patterson
Mr William Waugh
Ms Joyce Hamilton
Ms Margaret Hamilton
Mrs Elspeth Murphy
Ms Faye Rafferty
Mrs Irene Nisbet
Mr Robert Hughes
Mr Anthony Ives
Mrs Elspeth Kennedy
Mrs Agnes Kilpatrick
Mrs Shona Livingstone
Mr William Love
Dr Iain Baker
Mr Robert McCrone
Mrs Sheila Milligan
Mr Alexander McMillan

Principal Office-bearers
Session Clerk: Mr Robert Hughes
Church Treasurer: Mr Robert Hughes

Independent Examiner
Alan Daubney
27 Kingsway
Kirkconnel

Bankers
Royal Bank of Scotland
John Finnie Street
Kilmarnock

Structure, Governance and Management

Governing Document
The Church is administered in accordance with the 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 skills and commitment to contribute to the management affairs of the church, to become members of the board. Board members are the appointed as 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 Congregational Board is chaired by the moderator and meets as and when necessary. Certain responsibilities are delegated to the finance Committee and the Property Committee as appropriate. The Kirk Session, which meets as and when necessary, is responsible for spiritual affairs within the church.

Change of Name
The charity changed it's name to Upper Nithsdsale Parish Church of Scotland (UPCS). During the year St. Bride's Church merged with Kirkconnel Parish Church to form the Upper Nithsdale Parish Church of Scotland.

Objectives and Activities

The Church of Scotland is Trinitarian in Doctrine, reformed in tradition and Presbyterian in policy. 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 ordinances of religion to the people in every parish of Scotland through territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The principal activity of UPCS is to provide a service of Public Worship on every Sunday of the year, together with other seasonal diets of worship at Christmas and Easter. There are two outdoor activities of worship (called 'Conventicles') organized at the beginning of July and August. A monthly service is held in the local nursing home.

The Church, represented by members and the Minister, participates in significant community events such as Remembrance Sunday, the annual Riding of the Marches and others.
There are a number of related organisations:
• The Guild, which meets monthly with a series of speakers, also organises various events and takes part in other activities organised by the Dumfries Presbyterial Council of the Guild.
•UPCS Bowling Club meets weekly and provides a chance for men of the congregation and community to join in fellowship.

From time to time, social events are organised.

A quarterly newsletter is produced and distributed to members of the congregation and is made available to the public.

Members of the congregation are actively involved in many community activities, often in an organisational capacity.

The Kirk Session has under its control funds designated for the poor of the parish, and for Sunday School outings within the parish,

Achievements and Performance

Attendance at Morning Worship continues in the region of 50 members, with special services raising that number considerably. Attendance at the quarterly Communion Service continues to be satisfactory. The celebration of Holy Communion held in a local sheltered housing complex, continuess to be appreciated with up to 12 elderly people attending.

During Holy Week, we co-operated tith the Congregational Church to provide two services of worship.

Our annual Conventicle (open air service) and Church picnic was again held at he beginning of July and the Kirkbride Preaching, a similar event held in association with Durisdeer Church. continues to be held on the first Sundav in Auaust.

This year UPCS continued to host the Kirking of the Cornet service. The Cornet-elect with his Lass and Ensign and many supporters were given a warm welcome.

The usual Remembrance Day Services were held at the War Memorial at Sanquhar and Mennock. Following the Sanquhar ceremony and the Silence, the British Legion, uniformed youth organisations marched to the Church led by the Sanquhar Silver Band. A large congregation was led in worship by the Minister and a representative from the local Congregational Church.

All Christmas services were well attended by people from the community. The early evening Christmas Service was very well attended by adults and children, with th e Primary School Choir performing some Christmas songs. The midnight candlelight service continues to be popular with the community. On Christmas Day people were welcomed for mince pies followed by worship.

We continue to offer a short monthly Family Service which is followed by a chance for fellowship and refreshments and is attended by a small number of children. Pupils and staff from both schools attended Christmas School Services in Church.

The UPCS has a membership of 15, meeting weekly for a round of social activities.

The UPCS Badmington Club continues to be successful in attracting a good number of players of all ages.

Our Guild has 12 members, including some from other churches, and meetings are held once a month in the afternoon. The guild also organises an annual Daffodil Tea to raise funds.

The Autumn Fayre is organised by the Congregational Board to raise funds and provides an excellent opportunity for people to meet.

The Kirk session dispersed gifts to the needy from the designated funds in its possession.

The congregation of UPCS continues to support an orphanage for AIDS orphans and others in Matatiele, South Africa and we receive regular updates. A special, designated collection is taken each year at the Harvest Thanksgiving for this cause.

Financial Review

The Church had a surplus of £2,286 for the year.

Total funds held were £57,990

Reserves Policy

The balance on the general account is £42,547

The UPCS Kirk Session has ample resources in its Trust Fund to carry out its duties os assisting the poor and needy, as well as supporting local Sunday Schools in their summer outings. It also holds some funds designated for Fabric.

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 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

R Hughes

Robert Hughes

Session Clerk

Date: 25/09/26

Independent Examiners Report

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

Respective responsibilities of trustees and examiner
The charity trustees are responsible for the preparation of the accounts in accordance with the terms of Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement 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 examiners 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 and 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 examiners 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, 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

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

Name: Mr Alan Daubney

Address: 27 Kingsway
Kirkconnel

Signed: Alan Daubney

Date: 25/9/26.

Receipts and Payments Account

	Note	Unrestricted funds 2025	Restricted funds 2025	Endowment funds 2025	Total 2025	Total 2024
		£	£	£	£	£
Receipts	3					
Donations		30,037	1,351	-	31,388	30,976
Legacies			-	-	-	-
The Guild		-	-	-	-	-
Bank & Deposit Interest		613	118	-	731	793
Investment Income		1,073	-	-	1,073	2,752
		31,724	1,469	-	33,193	34,521
Rental of premises		2,400	-	-	2,400	2,400
Receipts		-	-	-	-	-
Gift Aid		3,271	-	-	3,271	2,795
Kirkconnel Parish Church		-	-	-	-	-
Misc		860	-	-	860	1,494
		6,531	-	-	6,531	6,689
Total Receipts		**38,254**	**1,469**	**-**	**39,724**	**41,210**
Payments	4					
Cost of generating funds		-	-	-	-	245
Charitable activities		37,438	-	-	37,438	36,525
The Guild		-	-	-	-	-
Sundry Expenses		-	-	-	-	-
Total Payments		**37,438**	**-**	**-**	**37,438**	**36,770**
Excess of receipts over payments for the year before transfers		**817**	**1,469**	**-**	**2,286**	**4,440**

Statement of Balances
As at 31 December 2025

	Note	Unrestricted funds	Restricted funds	Endowment funds	Total 2025	Total 2024
		£	£	£	£	£
Bank & Deposit Balances						
Bank & Deposit balances brought forward		39,396	10,609	5,699	55,704	51,264
Movement in year:						
Excess of receipts over payments for the year		817	1,469	-	2,286	4,440
Bank & Deposit balances carried forward		**40,213**	**12,078**	**5,699**	**57,990**	**55,704**
Investments at market value						-
(cost £40,656)		**72,945**	**-**	**-**	**72,945**	**72,945**

The accounts were approved by the Kirk Session and Congregational Board on

For and on behalf of the Kirk Session and Congregational Board

R Hughes 25/09/26 ..... Session Clerk

R Hughes 25/09/26 ..... Treasurer

Notes to the accounts

1. Trustee Remuneration and Related Party Transactions

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movement in Funds

	Note	At 1 January 2025	Receipts	Payments	Transfers	At 31December 2025
		£	£	£	£	£
Unrestricted Funds						
Designated Fabric Fund		1,665	21	-	-	1,686
General Fund		41,751	38,234	37,438		42,547
		43,416	**38,254**	**37,438**	-	**44,233**
Restricted Funds						
Church Roof Fund		-	-	-		-
Clock and Chimes Fund		3,906	47	-	-	3,953
The Guild		403	-	-	-	403
Fabric Fund		2,210	-			2,210
Fabric Legacy Fund		5,768	1,423	-	-	7,191
		12,288	**1,469**	-	-	13,757
Endowment Funds						
Trust Fund		-	-	-	-	-
Total Funds		**55,704**	**39,724**	**37,438**	-	**57,990**

Purposes of Designated Funds
Fabri Fund: The trustees have set aside funds for the maintenance of the church property.
General Fund: This is for the general expenditure of the Church.

Purposes of Restricted Funds
Clocks and Chimes Fund: This is a fund to maintain and repair the church clock and carillon.

Purposes of Endowment Funds
A portion of these funds is allocated for fabric purposes and other income from the Trust Fund is to be used to support the poor of the parish, and to support the United Sunday Schools (of all denominations).

Notes to the accounts (contd)

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations						
WFO Scheme (non gift aid)		9,481	-	-	9,481	8,804
Gift aid donations		8,005	-	-	8,005	8,300
Tax recovered on gift aid		-	-	-	-	-
Open plate		4,059	-	-	4,059	2,949
Church Boxes		71	-	-	71	93
Weddings/ Funerals		900	-	-	900	1,300
Fund raising		5,663	-	-	5,663	5,046
Minibus / Taxi		-	-	-	-	-
Other Donations		1,779	-	-	1,779	4,329
Legacies		-	-	-	-	-
Other Income		79	1,351	-	1,430	155
		30,037	1,351	-	31,388	30,976
4. Analysis of Payments						
Cost of generating funds						
WFO Scheme - Envelopes		-	-	-	-	245
		-	-	-	-	245
Charitable Activities						
Ministries & Mission Allocation		20,919	-	-	20,919	13,567
Presbytery Dues		1,189	-	-	1,189	525
Ministers Travelling Expenses		716	-	-	716	960
Other Staffing Costs		-	-	-	-	-
Fabric repairs & maintenance		1,213	-	-	1,213	213
Heat and light		4,431	-	-	4,431	4,061
Insurance		7,005	-	-	7,005	6,177
Other Building Costs		-	-	-	-	-
Church Office expenses		-	-	-	-	-
Organ & music		840	-	-	840	2,820
Printing, Stationery & Postage		-	-	-	-	-
Other Expenses		-	-	-	-	-
Manse heating		-	-	-	-	-
Interim Moderator exp		-	-	-	-	-
Council Tax		-	-	-	-	-
BT Telephone		-	-	-	-	-
Charitable Donations		184	-	-	184	134
Locum costs		942	-	-	942	8,068
Church of Scotland Kirkconnel fee		-	-	-	-	-
		37,438	-	-	37,438	36,526
Other Payments						
Purchase of Assets						

Notes to the accounts (contd)

5. Ministers 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 relates to years of service.

6. Collection for Third Parties (Special Fund)

	2025 £	2024 £
World Mission	-	-
Christian Aid	-	-
British Legion	-	-
	0	0

7. Note on Investments

The cost price of these funds were as follows:

	No of Units	Cost of Units	Market Value
Growth Fund			
Fabric Fund	2,650	2,843.34	14,310.00
Clock & Chimes Trust	260	455.26	1,404.00
Miss A.J. Moffat Trust	110	192.61	594.00
Mrs J Todd Bequest	40	70.04	216.00
Rev Inglis Memorial Fund	80	140.08	432.00
N.A. Williamson Bequest	70	122.57	378.00
K.S. Trust, Fabric & Town S.Schools	6,800	18,156.00	36,720.00
Income Fund			
Kirk Session Trust-Fabric, Relief	670	6,981.40	7,075.20
Sanquhar St.Brides Fabric Fund	993	9,999.51	10,486.08
Kirk Session-Williamson Mortification	126	1,495.62	1,330.56