

DULL & WEEM PARISH CHURCH OF SCOTLAND

Congregational Accounts

For the year ended

31st December 2025

Charity Number SC001465

DULL AND WEEM PARISH CHURCH OF SCOTLAND

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

Reference and administrative information

| | |
|---------------------------------|---|
| Charity name | Dull and Weem Parish Church of Scotland |
| Charity registration number | SC 001465 |
| Congregational reference number | 271608 |
| Contact address | Treasurer, Schiehallion Lodge, Foss. PH16 5NQ |

Trustees. The following trustees served throughout the year:

The Reverend Neil Glover inducted as Minister in 2017

| | |
|---|-------------------------------|
| T Pringle Esq ordained in 2000 | C E Thom Esq ordained in 2000 |
| Mrs E Bruce ordained in 2014 | J C Duff Esq inducted in 2014 |
| Mrs M Galloway inducted 2019 | Mrs A Clark ordained 2019 |
| E S L MacPherson Esq inducted 2022 | T McDougall Esq inducted 2022 |
| A Kennedy Esq ordained 2025 | |
| P L Hobbs Esq, Session Clerk, commissioned 2019 | |

Elders Emeriti

| | |
|------------------------------------|-------------------------------|
| J M McDiarmid Esq inducted in 1979 | J Wright Esq inducted in 2011 |
|------------------------------------|-------------------------------|

| | |
|----------------------|---|
| Treasurer | Mrs. J E Heijligers, appointed 2022 reappointed 2025 |
| Independent Examiner | Dorothy Edwards, Carn Na Fion, Boltachan, Aberfeldy PH15 2LB |
| Bankers | Royal Bank of Scotland, 14 Allan Street, Blairgowrie PH10 6AD |

Structure, governance and management

Governing document

The church is administered in accordance with the terms of the Deed of Constitution.

Recruitment and appointment of trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church, the minister, session clerk and the treasurer and, the minister apart, are chosen from those members of the church who are considered to have the appropriate gifts and skills to contribute to the management of the affairs of the church. The minister is elected by the congregation and is inducted by Presbytery.

Organisational structure

The Kirk Session is chaired by the Minister and is responsible for all the spiritual and temporal affairs of 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. Services at Dull and Weem church are held weekly on Sundays at 9.45am with attendance of approximately 35 people, frequently including visitors.

Achievements and performance

Dull and Weem church is linked with Aberfeldy, Grantully, Logierait & Strathtay churches and will soon be linked with Tenendry Church. The minister is Rev. Neil Glover. There are nine elders and two elders emeriti. 2025 continued where 2024 ended with ministry provided by either the minister, invited clergy or several lay preachers. This was in line with the Church of Scotland guidelines.

The Stated Annual Meeting was held on the 16th of May 2025. Organ supply is provided by two players who share the workload. Membership is 98.

The role of Fabric Convenor is held by T McDougall who continues to identify and carry out buildings and grounds improvements as agreed by the Kirk Session so that the church fabric is maintained to a high standard and to increase comfort, ambience, and facility levels in line with contemporary expectations.

The local Bridge Club and other local groups continued to use the MacDonald Room.

In line with Church of Scotland Safeguarding Legislation there is a Safeguarding panel consisting of John Duff, Peter Hobbs and Lorna Nicol (Aberfeldy Church Safeguarding Coordinator). Several people in the congregation have been cleared for PVG work. The work of the Guild continued with Morag Galloway as convener. Around 10 ladies and men attend. The work of Breathe-Out, our youth project which is aimed at young people in our parish, continued with a number of relationships and connections made. The project has been successful in raising funds both locally and from various other charities and institutions. Mrs. J E Heijligers manages the freewill offering scheme. Several people have opted to give in this way, either through standing order or envelopes, and the extra funds generated through recovery of tax by the treasurer is much appreciated. Liz Bruce organises the 'Chit Chat Café' especially for people with dementia and those caring for them. We also host annual services for the Guild, Clan Menzies and the Gaelic Mod. In June we had a special recital to mark the 150th year of our renowned pipe organ.

Financial review

Income has exceeded Expenditure over the year by £3,062.

Reserves policy

It is the policy of the trustees to hold at least the equivalent of one year's general expenditure, approximately £25,000, in the general fund. It is the policy of the trustees to hold sufficient in the fabric fund to meet major items of repair and maintenance. We believe that we should maintain approximately £15,000 in the fund.

Statement of trustee's responsibilities

The members of the Kirk Session 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 are responsible for keeping proper accounting records which, on request, must reflect the financial position of the congregation at any 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 (as amended) 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.



Peter L Hobbs
Session Clerk

10th May 2026

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF DULL AND WEEM PARISH CHURCH OF SCOTLAND

I report on the accounts of the charity for the year ended 31st December 2025, which are set out on pages 5 to 7.

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) (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. My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In the course of my examination of the statement of accounts for the year ended 31st December 2025, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material aspect
 - accounting records have not been kept in accordance with section 44(1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - the accounts do not accord with those records
 - the statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006 (as amended)
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Dorothy Edwards CA
Carn Na Fion, Boltachan, Aberfeldy


Dull and Weem Parish Church of Scotland
Statement of Receipts and Payments for the Year Ended 31 December 2025

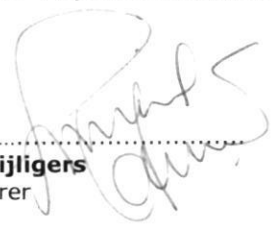
| | Note | Unrestricted funds £ | Restricted funds £ | Endowment funds £ | Total 2025 £ | Total 2024 £ |
|--|------|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Income from: | | | | | | |
| Donations | 4 | 28,581 | 1,950 | 0 | 30,531 | 31,728 |
| Activities for generating funds | | 2,181 | 0 | 0 | 2,181 | 1,795 |
| Rent of premises | | 2,530 | 0 | 0 | 2,530 | 2,300 |
| Bank and Deposit interest | | 815 | 457 | 587 | 1,859 | 2,119 |
| Investment income | | 365 | 148 | 430 | 943 | 943 |
| Grants received | 5 | 0 | 0 | 0 | 0 | 0 |
| Sundry receipts | | 170 | 0 | 0 | 170 | 50 |
| Total income | | 34,642 | 2,555 | 1,017 | 38,214 | 38,935 |
| Expenditure on: | | | | | | |
| Costs of generating funds | 6 | 30,113 | 5,039 | 0 | 35,152 | 32,721 |
| Grants repaid | 5 | 0 | 0 | 0 | 0 | 0 |
| Total expenditure | | 30,113 | 5,039 | 0 | 35,152 | 32,721 |
| Net income/(expenditure) before transfers | | 4,529 | -2,485 | 1,017 | 3,062 | 6,214 |
| Transfers: | | | | | | |
| Gross transfers between funds - (in / - out) | | 234 | 0 | -234 | 0 | 0 |
| Net movement in funds | | 4,763 | -2,485 | 783 | 3,062 | 6,214 |

Statement of Funds as at 31st December 2025

| | Unrestricted funds £ | Restricted funds £ | Endowment funds £ | Total 2025 £ | Total 2024 £ |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| Fixed Assets | | | | | |
| Investments | 11,028 | 2,587 | 11,345 | 24,960 | 24,960 |
| Market Value at 31st December £39,087 (2024 £36,643) | | | | | |
| Current assets | | | | | |
| Cash at bank | 59,713 | -2,939 | -234 | 56,540 | 56,435 |
| Cash in Hand | 741 | 0 | 0 | 741 | 515 |
| Church of Scotland Deposits | 9,180 | 12,122 | 10,371 | 31,673 | 29,412 |
| | 69,634 | 9,183 | 10,137 | 88,954 | 86,362 |
| Less - | | | | | |
| Current Liabilities | | | | | |
| Amounts collected on behalf of third parties | 3 | 0 | 0 | 0 | -470 |
| | 69,634 | 9,183 | 10,137 | 88,954 | 85,892 |
| Net Assets | 80,662 | 11,771 | 21,481 | 113,914 | 110,852 |
| Funds of the charity: | | | | | |
| As at 1st January | 75,899 | 14,255 | 20,698 | 110,852 | 104,637 |
| Net Movement of Funds | 4,763 | -2,485 | 783 | 3,062 | 6,215 |
| As at 31st December | 80,662 | 11,771 | 21,481 | 113,914 | 110,852 |

The financial statements on pages 5 to 7 were approved by the kirk session on 10th May 2026 and signed on their behalf by:

Name: 
Mr P L Hobbs
Session Clerk

Name: 
J E Heijligers
Treasurer

Dull and Weem Parish Church of Scotland
Notes to the accounts for the year ended 31st December 2025

1 Accounting policies

- a. These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- b. Heritable properties, consisting of the church, are not recorded in the accounts. The title deeds are held by the Church of Scotland general trustees.
- c. Normal fabric repairs and maintenance are charged to the general fund. Extraordinary repairs and improvements are met from either our own fabric fund or that held by the general trustees.

2 Trustee remuneration and related party transactions

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| No (2024 one) trustee was paid for necessary expenses | 0 | 25 |

3 Special collections and fundraising for other charities

In addition to the general fund receipts recorded on page 5, the following amounts from special collections and fundraising events for special purposes were received and disbursed during the year to other charities:

| | 2025 £ | 2024 £ |
|--------------------------|-----------|-----------|
| Earl Haig Fund | 112 | 80 |
| Guide Dogs for the Blind | 0 | 470 |

4 Donations

| | Unrestricted funds £ | Restricted funds £ | Endowment funds £ | Total 2025 £ | Total 2024 £ |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|
| WFO and gift aid donations, including tax recovered | 24,184 | 1,200 | 0 | 25,384 | 25,768 |
| Open plate | 3,629 | 0 | 0 | 3,629 | 3,412 |
| Weddings and funerals | 250 | 0 | 0 | 250 | 1,090 |
| Linkage | 519 | 0 | 0 | 519 | 1,485 |
| Donation to fabric repairs and maintenance | 0 | 750 | 0 | 750 | 0 |
| Other offerings | 0 | 0 | 0 | 0 | 0 |
| | <u>28,581</u> | <u>1,950</u> | <u>0</u> | <u>30,531</u> | <u>31,728</u> |

5 Grants received

| | | | | | |
|-----------------------------|----------|----------|----------|----------|----------|
| Government Grants | 0 | 0 | 0 | 0 | 0 |
| Grants from other Charities | 0 | 0 | 0 | 0 | 0 |
| | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

6 Cost of generating funds

| | | | | | |
|---|---------------|--------------|----------|---------------|---------------|
| Fundraising activities | 170 | 0 | 0 | 170 | 160 |
| Charitable Activities: | | | | | |
| Contributions to the Church of Scotland | 13,738 | 0 | 0 | 13,738 | 12,872 |
| Presbytery dues | 483 | 0 | 0 | 483 | 541 |
| Minister's expenses | 298 | 0 | 0 | 298 | 289 |
| Other staffing costs | 1,500 | 0 | 0 | 1,500 | 1,529 |
| Fabric repairs and maintenance | 298 | 3,839 | 0 | 4,137 | 4,497 |
| Other building costs | 6,613 | 0 | 0 | 6,613 | 5,353 |
| Youth work | 0 | 1,200 | 0 | 1,200 | 3,626 |
| Linkage | 5,987 | 0 | 0 | 5,987 | 3,645 |
| Other expenses | 1,026 | 0 | 0 | 1,026 | 209 |
| | <u>30,113</u> | <u>5,039</u> | <u>0</u> | <u>35,152</u> | <u>32,721</u> |

Dull and Weem Parish Church of Scotland

Notes to the accounts for the year ended 31st December 2025 continued

7 Movement in funds

| | Balance at 01/01/2025 £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Balance at 31/12/2025 £ |
|---------------------------------|-------------------------------|----------------------------|----------------------------|----------------|-------------------------------|
| Restricted funds | | | | | |
| Youth Fund | 0 | 1,200 | -1,200 | 0 | 0 |
| Fabric Fund | 14,255 | 1,355 | -3,353 | | 11,771 |
| | <u>14,255</u> | <u>2,555</u> | <u>-5,039</u> | <u>0</u> | <u>11,771</u> |
| Unrestricted funds | | | | | |
| General Fund | 75,899 | 34,642 | -30,113 | 234 | 80,662 |
| Endowment funds | | | | | |
| Gordon Menzies Brown Trust Fund | 6,452 | 312 | 0 | -234 | 6,530 |
| John McKillop Trust Fund | 14,247 | 705 | 0 | 0 | 14,951 |
| | <u>20,698</u> | <u>1,017</u> | <u>0</u> | <u>-234</u> | <u>21,481</u> |
| Total funds | <u>110,852</u> | <u>38,214</u> | <u>-35,153</u> | <u>0</u> | <u>113,914</u> |

Purposes of restricted funds

The Youth Fund may be used to help fund youth projects.

The Fabric Fund may be used on the fabric of the church and the manse.

Purposes of endowment funds

Receipts of the Gordon Menzies Brown Trust Fund may be spent on special fabric items.

The John McKillop Trust Fund was set up to fund the Sabbath school or Music Items. Following a re-organisation scheme from February 2019 it supports church music and youth work within the Church of Scotland Parishes of Dull and Weem and Aberfeldy.

8 Minister's stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's 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 £31,642 and the maximum stipend (in fifth and subsequent years' service) was £38,884.

9 Material debtors and creditors

| | 2025 £ | 2024 £ |
|--|-----------|------------|
| Gift aid tax | | |
| At 31st December the following estimated amounts were owed to the congregation | <u>0</u> | <u>455</u> |

APPENDIX 1

Funds held on behalf of the congregation by the Church of Scotland general trustees

| | 2025 £ | 2024 £ |
|--|--------------|--------------|
| Consolidated fabric fund | | |
| Capital account - Investment | | |
| Credit balance held at 31st December at cost | <u>1,540</u> | <u>1,540</u> |
| Market value at 31st December | <u>2,364</u> | <u>2,255</u> |
| Revenue account | | |
| Credit balance at 31st December | <u>5,192</u> | <u>5,205</u> |

Dull & Weem Church of Scotland Guild

Income and Exoenditurte Account For Year ending 31 December 2025

2024

Opening Balance 539.06

Income

| | | |
|-------------------|---------------|---------------|
| Collections Boxes | 188.60 | |
| Subscriptions | 220.00 | |
| Donations Reas | 235.00 | |
| | <u>643.60</u> | <u>643.60</u> |
| | | 1182.66 |

Expenditure

| | | |
|-----------------|----------------|----------------|
| Guild Projects | -400.00 | |
| Service Charges | -29.92 | |
| Subs to Guild | -144.00 | |
| | <u>-573.92</u> | <u>-573.92</u> |

Balance per Bank Statement 608.74

income

| | | |
|-----------|---------------|---------------|
| Sundry | 60.00 | |
| Donations | 49.00 | |
| Subs | 154.40 | |
| | <u>263.40</u> | <u>263.40</u> |
| | | 704.06 |

Expenditure

| | | |
|--------------------------------|---------------|----------------|
| Subs | 165.00 | |
| C&S Projects- Dementia café | | |
| | <u>165.00</u> | <u>-165.00</u> |
| | | <u>539.06</u> |


Treasurer


Auditor