

Craigie, Dundonald and Symington Parish Church of Scotland

Scotland · Charity number SC008482

Details

Status Active

Legal form Other

Registered 1935-06-23

Register [View on the OSCR register](#)

Contact

Address Langholm Cottage
KA2 9AT

Website www.dundonaldonline.org.uk

Activities

Activities: 'It does none of these'

Purposes: 'the advancement of religion'

What the charity does: To provide Christian services, fellowship and education both to the local community and further afield via social media platforms

Beneficiaries: 'Other charities or voluntary bodies'

Objectives: The advancement of religion.

Geography

- **Main operating location:** South Ayrshire
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£89,698	£105,408	-	3
2023-12-31	£108,285	£102,291	-	3
2022-12-31	£110,377	£128,945	-	3
2021-12-31	£109,302	£96,696	-	3
2020-12-31	£91,421	£72,575	-	2

Craigie, Dundonald and Symington Parish Church of Scotland

Scotland - Charity number SC008482

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
DUNDONALD CHURCH OF SCOTLAND**

Stewart Gilmour & Co.
Chartered Accountants
24 Beresford Terrace
Ayr
KA7 2EG

DUNDONALD CHURCH OF SCOTLAND

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 11
Detailed Statement of Financial Activities	12 to 13

DUNDONALD CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

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 beyond.

At a local level, the activities of the Church are mainly centered on the area in and around Dundonald village. The Parish includes all of Drybridge, the eastern half of Loans and a number of farms in the surrounding countryside. In the north the boundary lies south of Irvine and follows the river to a point between Old Rome and Caprington Castle. It then runs south and south-west between Crooks and Dankeith and follows the Rumbling Burn until it meets the old A78 trunk road, which it follows north to the River Irvine. The uninhabited offshore island, Lady Isle, is included. The boundary is precisely defined in the Kirk Session minute of 23rd February 2003. *

The services of Worship are held each Sunday in the Church, there are occasional Sunday evening services and fortnightly services in Dundonald Nursing Home. The Church runs Sunday School, Bible Class (Crossfire), Crèche, Holiday Clubs as well as House and other Bible study groups. There is a chaplaincy to Dundonald Primary School and Marr College.

* A Union with Craigie-Symington Parish church as part of the Presbytery Mission Planning Process in line with the General Assemblies 'Radical Action Plan' of 2019 was effective from 1st April 2025.* This will alter the future structure of the church and its geographical reach (this includes the village of Symington and Craigie and outlying farms).

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

During 2024 [REDACTED] was absent due to ill health and then left this charge in July 2024. Although we were not allowed to immediately call for a new Minister due to the impending Union with Craigie Symington Parish Church we were fortunate to have the services of [REDACTED] as well as some supply ministers who ably fulfilled this gap in our ministerial services during the whole of 2024.

We are continuing with our online worship services for those still unable to attend the church physically. Each service gets on average 150 views a week and we have worshippers across Scotland and out-with. We now live-stream services, funerals, school services and wedding where required. This has made worship accessible to people with disabilities and has widened our outreach and ability to serve and connect with our community. The challenges are having enough volunteers trained in live-streaming and operating the cameras/sound system and we are still looking for more volunteers in this regard.

Floyd's Community, Cafe Hub, and Foodbank continues to provide a platform for pastoral support, discipleship, evangelism, Christian education, benevolence, and signposting. This outreach is much appreciated by all those who attend. The work of Floyd's is now highly regarded across the National Church, SAC, and other organisations.

As a Church we have moved at a fast pace to remain engaging, relevant, missional, and connected to its community. This has been achieved by hard work, determination, and a servant hearted leadership,

DUNDONALD CHURCH OF SCOTLAND

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

FINANCIAL REVIEW

Financial review

The financial statements show that our total income from offerings, donations, legacies, grants and investment income totalled £89,698 which is around £20,000 less than the previous year largely as a result of a reduction in grants received in relation to Outreach projects. Our expenditure on charitable activities increased by around £3,000 to just in excess of £100,000 (2023 - £97,000) which was as a result of increased heating, lighting and power costs as well as additional expenditure on property repairs to our ageing buildings. During the year our investments increased in value by around £12,000 and there was also a prior year adjustment of £2,166 added back to our funds which had been incorrectly allocated as money raised for external charities during 2023. Our special project expenses during the year were in relation to the restoration of the clock at £6,600 and also £3,564 of architectural fees in regard to prior year work carried out in the Church which had to be signed off by approved architects. All of this means that our total funds reduced by £1,088 to £232,137.

Reserves policy

It is the Trustees' policy to ideally hold reserves in unrestricted funds of at least six month's expenditure included in designated funds. At the end of 2024 the Church held unrestricted cash funds of £40,853 (2023 £45,614) which is just under 5 months normal expenditure and the Trustees believe that this is sufficiently close to the optimal requirement of 6 month's expenses and no specific action is required. The Trustees are aware that specific fund raising will need to take place to fund any future special project expenditures as was the case for the recent special project of the clock restoration.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Church is administered in accordance with the terms of the Church of Scotland Unitary Constitution. This was approved at the Presbytery of the South-West meeting in May 2023.

"The Kirks with the "Unitary Constitution", known as quoad omnia (for all purposes) parishes, allow the single body of the Kirk Session and its constituent committees to oversee both civil and ecclesiastical issues. These include everything from property to pastoral care and from finance to vision for the future".

The unitary constitution of the Kirk was 'urged' to be adopted by all congregations at the 2008 General Assembly. "The General Assembly of 2016, while not compelling every congregation to adopt the Unitary Constitution, decided that from 1 January 2017 the Delegation of Assembly would, in cases where a new constitution was requested, only issue constitutions in the Unitary form. So it is that 2016 saw the very last issue of the Model Deed of Constitution.

Recruitment and appointment of new trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church who are considered to have the appropriate gifts and skills for that office. The main one being a living and active faith in the Lord Jesus Christ (that includes regular attendance at worship).

The minister, who is a member of the Kirk Session, is elected by the Congregation and inducted by the local Presbytery. To support the work of the session, the minister also has a steering group (that functions like the business committee of presbytery) made up of 5 mature elders (including both session clerks).

Organisational structure

There are also five team ministries within the church: Pastoral Care, Finance, Fabric & Statutory, Worship and Discipleship, Mission and Community Out-reach and the Children and Youth Team. These teams serve under session and report back to session. These teams are made up of serving elders and also congregational members that take an active part in the life and service of the church. The teams meet every 2nd month in between Session meetings. The aim of the Team Ministry Structure is to keep the ministry and mission of the church growing and activities of the church delegated across the whole congregation. It also functions to help people grow in their gifting, skills and talents and to make sure the work of the church isn't left for faithful few.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC008482

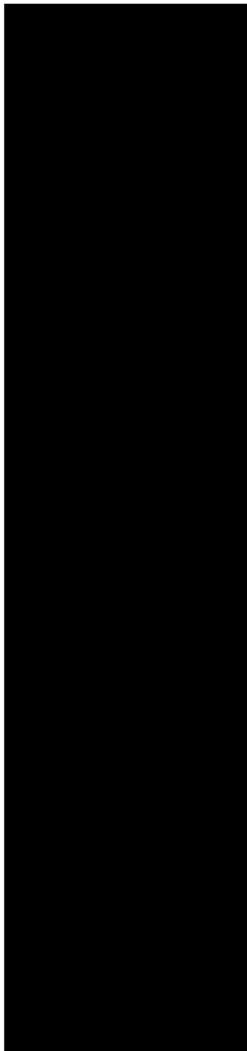
DUNDONALD CHURCH OF SCOTLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**


Principal address

62 Main Street
Dundonald
Kilmarnock
KA2 9HG

Trustees



Independent Examiner

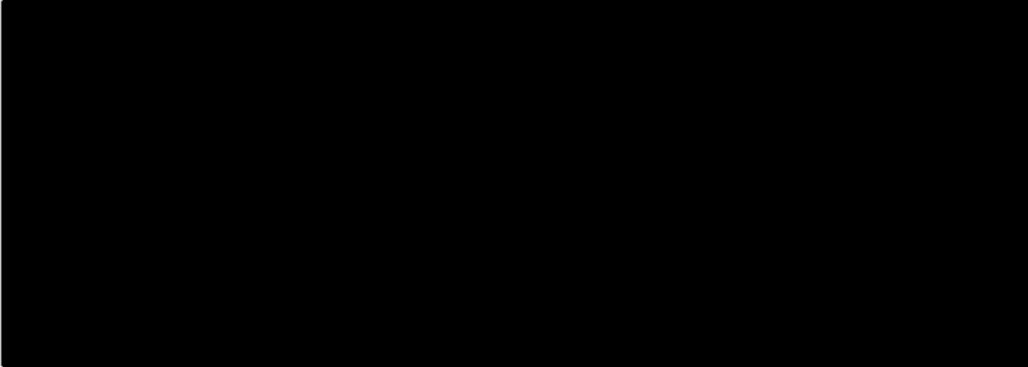

Stewart Gilmour & Co.
Chartered Accountants
24 Beresford Terrace
Ayr
KA7 2EG

DUNDONALD CHURCH OF SCOTLAND

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The members of the Kirk Session/Congregational Board must prepare financial statements, which give a true and fair view of the financial activities 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.



Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUNDONALD CHURCH OF SCOTLAND**

Independent examiner's report to the trustees of Dundonald Church of Scotland

I report to the charity trustees on my examination of the accounts of Dundonald Church of Scotland (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stewart Gilmour & Co.
Chartered Accountants
24 Beresford Terrace
Ayr
KA7 2EG

27 June 2025

DUNDONALD CHURCH OF SCOTLAND

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		79,630	1,234	-	80,864
Other trading activities	2	1,253	-	-	1,253
Investment income	3	4,029	3,154	398	7,581
Other income		-	-	-	-
Total		84,912	4,388	398	89,698
EXPENDITURE ON					
Raising funds					
Raising donations and legacies	4	3,469	110	-	3,579
		3,469	110	-	3,579
Charitable activities					
General		93,341	2,225	-	95,566
Flower Fund		-	894	-	894
Benevolent		-	330	-	330
Guild		1,200	-	-	1,200
Sunday School		185	-	-	185
Other		-	3,654	-	3,654
Total		98,195	7,213	-	105,408
Net gains on investments		3,226	7,982	837	12,045
NET INCOME/(EXPENDITURE)		(10,057)	5,157	1,235	(3,665)
Transfers between funds	9	1,752	(1,354)	(398)	-
Net movement in funds		(8,305)	3,803	837	(3,665)
RECONCILIATION OF FUNDS					
Total funds brought forward		79,831	143,793	12,178	235,802
TOTAL FUNDS CARRIED FORWARD		71,526	147,596	13,015	232,137

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

DUNDONALD CHURCH OF SCOTLAND

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
CURRENT ASSETS					
Investments	6	37,419	106,875	13,015	157,309
Cash at bank and in hand		91,594	40,949	-	132,543
		<u>129,013</u>	<u>147,824</u>	<u>13,015</u>	<u>289,852</u>
CREDITORS					
Amounts falling due within one year	7	(57,487)	(228)	-	(57,715)
		<u>71,526</u>	<u>147,596</u>	<u>13,015</u>	<u>232,137</u>
NET CURRENT ASSETS					
		<u>71,526</u>	<u>147,596</u>	<u>13,015</u>	<u>232,137</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>71,526</u>	<u>147,596</u>	<u>13,015</u>	<u>232,137</u>
NET ASSETS					
		<u><u>71,526</u></u>	<u><u>147,596</u></u>	<u><u>13,015</u></u>	<u><u>232,137</u></u>
FUNDS					
Unrestricted funds	9				71,526
Restricted funds					147,596
Endowment funds					13,015
					<u>232,137</u>
TOTAL FUNDS					
					<u><u>232,137</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2025 and were signed on its behalf by:

Trustee

DUNDONALD CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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 raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

Fundraising events

£
1,253

DUNDONALD CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

3. INVESTMENT INCOME

	£
Rents received	1,354
Deposit account interest	2,247
Curr asset inv income	3,980
	<u>7,581</u>

4. RAISING DONATIONS AND LEGACIES

	£
Sundries	213
Activities to raise funds	3,228
Support costs	138
	<u>3,579</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

During the year to 31st December 2024 there were payments to 3 Trustees for services provided by them. [REDACTED] was paid £4,584 as Church Officer and Cleaner, [REDACTED] was paid £4,560 as Church Organist and musical director and [REDACTED] was paid £230 to reimburse Church costs she had met.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024.

6. CURRENT ASSET INVESTMENTS

	£
CoS Growth Units	137,655
CoS Income Units	19,654
	<u>157,309</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts (see note 8)	37,033
Trade creditors	20,682
	<u>57,715</u>

DUNDONALD CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

8. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank overdrafts	<u>37,033</u>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	37,853	(5,262)	760	33,351
Designated Fabric Fund	30,748	(4,514)	2,452	28,686
Designated Guild Fund	2,184	103	(200)	2,087
Designated Sunday School Fund	3,545	(185)	-	3,360
Designated Bible Class Fund				
	1,902	-	-	1,902
Kids Club Fund	100	-	-	100
Men's Club Fund	405	257	(300)	362
Social Action Committee Fund	2,644	(1,081)	(500)	1,063
Badminton Club Fund	432	620	(460)	592
Floyds	18	5	-	23
	<u>79,831</u>	<u>(10,057)</u>	<u>1,752</u>	<u>71,526</u>
Restricted funds				
Flower Fund	1,433	41	-	1,474
Benevolent Fund	33,395	2,171	-	35,566
Board & Session Fund	1,692	(110)	-	1,582
Reserve Fund	67,119	7,039	(2,054)	72,104
Organ Fund	24,315	2,595	-	26,910
Special Projects Fund	15,839	(6,579)	700	9,960
	<u>143,793</u>	<u>5,157</u>	<u>(1,354)</u>	<u>147,596</u>
Endowment funds				
Finnie Trust Fund	12,178	1,235	(398)	13,015
	<u>235,802</u>	<u>(3,665)</u>	<u>-</u>	<u>232,137</u>
TOTAL FUNDS				

DUNDONALD CHURCH OF SCOTLAND

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	86,368	(91,630)	-	(5,262)
Designated Fabric Fund	(7,740)	-	3,226	(4,514)
Designated Guild Fund	2,667	(2,564)	-	103
Designated Sunday School Fund	-	(185)	-	(185)
Men's Club Fund	542	(285)	-	257
Social Action Committee Fund	831	(1,912)	-	(1,081)
Badminton Club Fund	632	(12)	-	620
Floyds	1,612	(1,607)	-	5
	<u>84,912</u>	<u>(98,195)</u>	<u>3,226</u>	<u>(10,057)</u>
Restricted funds				
Flower Fund	935	(894)	-	41
Benevolent Fund	603	(330)	1,898	2,171
Board & Session Fund	-	(110)	-	(110)
Reserve Fund	2,055	-	4,984	7,039
Organ Fund	1,495	-	1,100	2,595
Special Projects Fund	(700)	(5,879)	-	(6,579)
	<u>4,388</u>	<u>(7,213)</u>	<u>7,982</u>	<u>5,157</u>
Endowment funds				
Finnie Trust Fund	398	-	837	1,235
	<u>89,698</u>	<u>(105,408)</u>	<u>12,045</u>	<u>(3,665)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

DUNDONALD CHURCH OF SCOTLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

£

INCOME AND ENDOWMENTS

Donations and legacies

Gifts	3,754
Donations	55,876
Gift aid	15,234
Legacies	6,000
	<hr/>
	80,864

Other trading activities

Fundraising events	1,253
--------------------	-------

Investment income

Rents received	1,354
Deposit account interest	2,247
Curr asset inv income	3,980
	<hr/>
	7,581

Total incoming resources	89,698
---------------------------------	---------------

EXPENDITURE

Raising donations and legacies

Sundries	213
Activities to raise funds	3,228
	<hr/>
	3,441

Charitable activities

Wages	12,060
Ministries & Mission Allocation	36,915
Rates and water	932
Insurance	5,108
Light and heat	15,336
Postage and stationery	817
Advertising	140
Sundries	573
Minister's Expenses	646
Pulpit Supply	3,878
Wifi & Computer Costs	1,516
Property Repairs	9,958
Christian Education	238
Church Decor & Flowers	995
Equipment Maintenance	2,891
Grants to institutions	4,816
Grants to individuals	1,356
	<hr/>
	98,175

DUNDONALD CHURCH OF SCOTLAND

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	£
Support costs	
Governance costs	
Offering envelopes	138
Architect fees	3,654
	<hr/>
	3,792
	<hr/>
Total resources expended	105,408
	<hr/>
Net expenditure	<u>(15,710)</u>

