

Dysart St Clair Church of Scotland

Scotland · Charity number SC008991

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1931-12-09
Register	View on the OSCR register

Contact

Address Dysart St Clair - Dysart Building
Westport
Dysart
Kirkcaldy
Fife
KY1 2TD

Website www.dysartstclair.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To advance religion in the local and wider area

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£81,441	£91,423	-	2
2024-12-31	£81,452	£86,905	-	2
2023-12-31	£99,142	£109,091	-	2
2022-12-31	£80,377	£78,224	-	2
2021-12-31	£70,409	£59,671	-	2
2020-12-31	£108,492	£72,635	-	2

Dysart St Clair Church of Scotland

Scotland - Charity number SC008991

Accounts

The Church Of Scotland
Dysart St Clair Church of Scotland

Congregation Ref No. 251529

Scottish Charity No. SC008991

Trustees' Report and Accounts
For the Year
Ended
31 December 2025

18 North Street, Glenrothes, Fife KY7 5NA 01592 610388
8 Mitchell Street, Leven, Fife KY8 4HJ 01333 425250
www.patersonboyd.com



PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

**Dysart St Clair Parish Church
Year ended 31 December 2025**

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Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2025

The trustees present the annual report and financial statements 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 note 1 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 effective 1 January 2019.

Reference and Administrative Information

Charity Name	Dysart St Clair Parish Church
Scottish Charity Registration Number	SC008991
Congregational Reference Number	251529
Contact Address	Carradale 9 Pitfour Place Kirkcaldy Fife KY2 6YJ

Principal Office Bearers:

Interim Moderator:	Mrs Lauren Jones
Church Treasurer:	Ms Janice Summers
Session Clerk:	Mr Raymond Domin

Kirk Session:

Mr William Barrie	
Mr Raymond Domin	
Mrs Anne Duncan	
Mrs Sheena Graham	
Mrs Margaret Grieve	
Mrs Liz Grubb	
Mr Murray Grubb	
Mrs Kathryn Mackie	
Mrs Lyn Speirs	
Mr Andrew Strachan	
Mrs Rhoda Strachan	
Ms Janice Summers	
Mrs Morag Baker	inactive from 24 November 2025
Mr Robert Grieve	inactive from 24 November 2025
Ms L Sharp	inactive from 24 November 2025
Mr Alan Spiers	inactive from 24 November 2025
Ms Jean Webster	inactive from 24 November 2025

During the year there has been eight meetings of the Session which involved all Trustees. Mr R Caird was appointed to continue as advisors to the Kirk Session.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2025

Independent Examiner: Colin McCulloch F.C.C.A
Paterson Boyd & Co.
Chartered Certified Accountants
18 North Street
Glenrothes
Fife
KY7 5NA

Bankers: Bank of Scotland
Carberry Road
Kirkcaldy
Fife
KY1 3PA

Objectives, Activities & Congregational Achievements

The congregation is a registered charity, number SC008991 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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.

Although we have not forgotten all the rules surrounding Covid, they still exist and are displayed where necessary but we have been able to return to fulfilling our Outreach projects, caring for our congregation and meeting our financial commitments with a much more positive attitude. We held our twice yearly Songs of Praise with the Carmelite Convent which again proved very popular with those who attended and our Holy Week and Easter Services were shared with Pathhead Church.

This year on 20 February we completed the sale of our Viewforth Church Hall. This will now allow us to concentrate on the maintenance of our Dysart building. Our congregation (and our income) is diminishing, the sale of Viewforth Hall will allow us to continue with ensuring the maintenance of our present building and allow us to continue our work with the community.

The parish covers the east of Kirkcaldy and Dysart where a large proportion of the community is among the most deprived in Scotland; according to government figures the Gallatown/Sinclairtown area is in the lowest category for income; employment; health and crime and the Dysart area is the second lowest for the first three along with education. The lowest category equating as poorest.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2025

Outreach (*cont'd*)

Our Soup and Pudding Lunches, which we had provided each Wednesday, seemed to reach a hiatus in October and it was decided to cancel it for the foreseeable future unless we received a request to re-instate it. However the Café on a Friday has, seen an influx of customers and is proving very popular, once again, with the local community. The "Brew and a Blether" was again popular especially with those using the flower arranging class which we are doing in six week blocks, tying in with the seasons of the year. The Community Council's "walking group" use it to round up their time for a discussion as to what is needed/required in the local area. Fife Council also use it on a Thursday to provide events to help/inform the community of what is available for them locally.

- **Kingdom Park Initiative** – The Kingdom Park Committee, made up of various faith groups and a local councillor continues to meet regularly. They are hoping that this year they will at last, be able to start renting a retail unit, suitable for our Community Hub at Kingdom Park where fellowship, along with refreshments and other activities, will be on offer.
- **The Cafe** – The Friday Café is back to full service and is very popular with the local community.
- **Fareshare** – We continue to work with Fareshare initiative providing a larder for those in the community who need access to additional food at little or no cost. This continuing to prove successful and is used frequently.
- **Schools** – there are two Primary schools and a Nursery school within the Parish. At both Summer and Christmas one of the primaries held a service in the Church which the children seemed to appreciate.
- **Open Days** – as always these are run once a month through the summer.
- **Fundraising** – We have run a number of events this year as well as having a regular table of merchandise and marmalade available to help with the churches finances.

Our regular groups of Bowlers, Toddlers and "Brew 'n' Blether" still meet during term times, although the "Brew 'n' Blether" group now seems to incorporate flower arranging and anything else that the group feel is useful/interesting.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2025

Financial Review

The principle sources of income are weekly offerings, Gift Aid tax refunds, fundraising, church organisation activities and hall lets. The Statement of Financial Activities and Balance Sheet for the Church provide full details of the financial position in the year to 31 December 2025.

The Statement of Financial Activities shows a deficit for the year of £5,281 (2024: £917). Total funds at the year end were £126,970 (2024: £132,251). Details of income and expenditure for the year are shown in the Statement of Financial Activities and associated notes.

Risk Management

The Trustees acknowledge the financial risk facing the Church on a daily basis and make every effort to maintain an appropriate level of income to cover all foreseeable expenditure. The trustees are aware that there is a risk of unexpected expenditure and attempt to hold sufficient reserves to cover expenditure of this nature.

Managing the Risks

The rule that all charges within Fife Presbytery can only spend monies on buildings if it is deemed essential to keep the building wind and water-tight or for health and safety still applies for the foreseeable future.

The Trustees acknowledge the financial risk facing the Church on a daily basis, not only with an ageing congregation but also with the lack of income. The opportunity for fund-raising to enhance our income is hampered by there being so few members willing/able to run events, although we have held a number of fund-raisers over the year, and participated in events which has helped financially. Various ongoing repair works again needed to be carried out, and we still rent out the Manse giving some income to assist with the running costs of the Church. The Trustees make every effort to maintain an appropriate level of income to cover all foreseeable expenditure. They are aware that there is a risk of unexpected expenditure and attempt to hold sufficient reserves to cover expenditure of this nature.

Reserves policy

The charity trustees' have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end the Church held unrestricted funds of £120,595 (2024: £126,115) of which £104,078 (2024: £97,719) relates to the Ferguson Fund, which is reserved for the development of the spiritual welfare of the members and parish.

The Church also held £5,623 (2024: £5,406) of restricted funds which have been provided for the purposes specified in Note 16.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2025

Structure, Governance and Management

The congregation is a registered charity, number SC008991. During 2022 the administration of the Church was altered from being in accordance with the terms of the Model Deed of Constitution to, being in accordance with the Unitary Deed of Constitution, i.e. the Kirk Session and the Congregational Board of Administration were united into the single entity of the Kirk Session. Notwithstanding that alteration, the Church remains subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Governance

Dysart St Clair Trustees now comprise the eleven Ordained Elders of the Kirk Session but may also include any other Congregational members appointed by the Kirk Session. Currently there is one such appointed member.

The roles and membership of sub committees serving this Court of the Church are: Fabric and Finance; Faith, Nurture and Worship; Mission and Outreach.

Most of the information regarding Services and events are notified via Facebook and posters are displayed within the community and surrounding areas.

Dysart St Clair Parish Church

**Trustees' Annual Report
Year ended 31 December 2025**

Trustees' Responsibilities in Relation to the Financial Statements

The charity's 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 the 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 judgements 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 Trustees 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 by:

Date: 03 April 2026

Mr Raymond Domin



Dysart St Clair Parish Church

**Independent Examiner's Report to the Trustees of Dysart St Clair 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 the following pages.

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.

Basis of 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.



Colin McCulloch F.C.C.A.
Paterson Boyd & Co
Chartered Certified Accountants
18 North Street
Fife
KY7 5NA

Date: 03 April 2026

Dysart St Clair Parish Church
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds		Restricted Funds		Endowment Fund		Total	
		2025	2025	2025	2025	2025	2025	2024	2024
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	1	28,397	-	-	28,397	27,989	-	-	27,989
Charitable activities	2	3,982	-	-	3,982	4,157	-	-	4,157
Other trading activities	3	21,380	-	-	21,380	34,933	-	-	34,933
Investments	4	16,065	177	40	16,282	7,818	198	40	8,056
Other	5	11,400	-	-	11,400	6,317	-	-	6,317
Total income		81,224	177	40	81,441	81,214	198	40	81,452
Expenditure on:									
Raising funds	6	-	-	-	-	74	-	-	74
Charitable activities		91,423	-	-	91,423	86,831	-	-	86,831
Total expenditure		91,423	-	-	91,423	86,905	-	-	86,905
Net (expenditure)/income before gains and losses on investments		(10,199)	177	40	(9,982)	(5,691)	198	40	(5,453)
Net gains/(losses) on investments	11	4,679	-	22	4,701	4,529	-	7	4,536
Net (expenditure)/income		(5,520)	177	62	(5,281)	(1,162)	198	47	(917)
Transfer between funds	7	-	40	(40)	-	-	40	(40)	-
Net movement in funds		(5,520)	217	22	(5,281)	(1,162)	238	7	(917)
Reconciliation of Funds									
Total funds brought forward		126,115	5,406	730	132,251	127,277	5,168	723	133,168
Total funds carried forward	16	120,595	5,623	752	126,970	126,115	5,406	730	132,251

Dysart St Clair Parish Church

Balance Sheet as at 31 December 2025

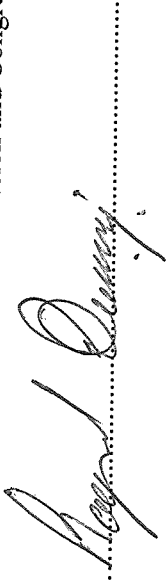
	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Fund 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Fund 2024 £	Total 2024 £
Fixed Assets									
Tangible assets	10	-	-	-	-	-	-	-	-
Investments	11	80,468	-	752	81,220	75,789	-	730	76,519
Total Fixed Assets		80,468	-	752	81,220	75,789	-	730	76,519
Current Assets									
Debtors	12	2,645	-	-	2,645	3,575	-	-	3,575
Deposit accounts		25,231	4,171	-	29,402	36,627	3,994	-	40,621
Cash at bank and in hand		375	1,452	-	1,827	2,887	1,412	-	4,299
Organisations	18	2,499	-	-	2,499	2,385	-	-	2,385
General Trustees accounts		10,748	-	-	10,748	6,400	-	-	6,400
Total Current Assets		41,498	5,623	-	47,121	51,874	5,406	-	57,280
Creditors									
Creditors falling due within one year	13	(1,370)	-	-	(1,370)	(1,548)	-	-	(1,548)
Net Current Assets		40,128	5,623	-	45,751	50,326	5,406	-	55,732
Net Assets		120,596	5,623	752	126,971	126,115	5,406	730	132,251
The funds of the charity:									
Endowment funds	16	-	-	752	752	-	-	730	730
Restricted income funds		-	5,623	-	5,623	-	5,406	-	5,406
Unrestricted income funds		120,595	-	-	120,595	126,115	-	-	126,115
Total Funds		120,595	5,623	752	126,970	126,115	5,406	730	132,251

Dysart St Clair Parish Church

Balance Sheet as at 31 December 2025

Continued.....

For and on behalf of the Kirk Session and Congregational Board



Mr Raymond Domin
Session Clerk



Janice Summers
Treasurer

Date: 03 April 2026

Dysart St Clair Parish Church

Notes to the financial statements for the year ended 31 December 2025

General information

The charity is a public benefit entity, registered as a charity in Scotland.

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 (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), 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 donors 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 therefrom 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but the income from this capital is used for and in accordance with the conditions of the donation or bequest

Income

Income is recognised when the charity is entitled 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 amounts can be measured reliably.

Expenses

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed assets

The charity has the right to occupy and use for its charitable objectives certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. The proceeds of sale of any of the buildings would be paid to the General Trustees and accordingly the buildings have no value in the balance sheet. 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 costing in excess of £5,000 and having a life expectancy to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation will be provided on a straight line basis to write off the cost or initial value, less residual value, of the tangible assets over their estimated useful life.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Dysart St Clair, 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 expenditure therefore includes irrecoverable input VAT.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1. Donations and legacies								
Offerings	20,332	-	-	20,332	20,991	-	-	20,991
Tax recovered on Gift Aid	3,801	-	-	3,801	3,599	-	-	3,599
Other donations	4,264	-	-	4,264	3,399	-	-	3,399
	<u>28,397</u>	<u>-</u>	<u>-</u>	<u>28,397</u>	<u>27,989</u>	<u>-</u>	<u>-</u>	<u>27,989</u>
2. Income from charitable activities								
Weddings and Funerals	400	-	-	400	320	-	-	320
Fundraising	3,582	-	-	3,582	3,837	-	-	3,837
	<u>3,982</u>	<u>-</u>	<u>-</u>	<u>3,982</u>	<u>4,157</u>	<u>-</u>	<u>-</u>	<u>4,157</u>
3. Other trading activities								
Use of Premises	4,580	-	-	4,580	18,682	-	-	18,682
Manse Rental Income	16,800	-	-	16,800	16,251	-	-	16,251
	<u>21,380</u>	<u>-</u>	<u>-</u>	<u>21,380</u>	<u>34,933</u>	<u>-</u>	<u>-</u>	<u>34,933</u>
4. Investment income								
Dividends Received	2,463	-	40	2,503	2,463	-	40	2,503
Deposit Interest Received	13,602	177	-	13,779	5,355	198	-	5,553
	<u>16,065</u>	<u>177</u>	<u>40</u>	<u>16,282</u>	<u>7,818</u>	<u>198</u>	<u>40</u>	<u>8,056</u>
5. Other income								
Draw down from funds	6,900	-	-	6,900	-	-	-	-
Grants received	-	-	-	-	6,317	-	-	6,317
Other income	4,500	-	-	4,500	-	-	-	-
	<u>11,400</u>	<u>-</u>	<u>-</u>	<u>11,400</u>	<u>6,317</u>	<u>-</u>	<u>-</u>	<u>6,317</u>

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
6. Analysis of Expenditure								
Raising Funds								
Offering envelopes	-	-	-	-	74	-	-	74
	-	-	-	-	74	-	-	74
	-	-	-	-	-	-	-	-
Charitable Activities								
Ministries and mission allocation	-	-	-	-	22,305	-	-	22,305
Giving for growth	31,201	-	-	31,201	-	-	-	-
Presbytery dues	2,070	-	-	2,070	2,070	-	-	2,070
Minister's expenses	53	-	-	53	53	-	-	53
Pulpit supply	4,500	-	-	4,500	3,320	-	-	3,320
Other salary costs	6,607	-	-	6,607	8,032	-	-	8,032
Fabric repairs and maintenance	18,272	-	-	18,272	12,430	-	-	12,430
Other building costs	17,388	-	-	17,388	25,255	-	-	25,255
Church office costs	1,192	-	-	1,192	1,303	-	-	1,303
Organ and music	2,080	-	-	2,080	2,930	-	-	2,930
Bank charges	88	-	-	88	-	-	-	-
Other costs	7,972	-	-	7,972	9,133	-	-	9,133
	<u>91,423</u>	<u>-</u>	<u>-</u>	<u>91,423</u>	<u>86,831</u>	<u>-</u>	<u>-</u>	<u>86,831</u>
Total	<u>91,423</u>	<u>-</u>	<u>-</u>	<u>91,423</u>	<u>86,905</u>	<u>-</u>	<u>-</u>	<u>86,905</u>

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

	Unrestricted Funds 2025 £	Endowment Funds 2025 £	UnRestricted Funds 2024 £	Endowment Funds 2024 £
7. Transfer between funds				
From Begg Bequest to Youth Fund	40	(40)	40	(40)
	<u>40</u>	<u>(40)</u>	<u>40</u>	<u>(40)</u>

Not shown above are transfers within the restricted and unrestricted fund as follows:

There were transfers between the Church Organisations to the General fund of £800 during the year (2024: £640).

8. Staff Costs and Numbers

	2025 £	2024 £
Salaries and wages	<u>6,607</u>	<u>8,032</u>

The average number of part-time employees during the year, calculated on the basis of a head count was as follows:

	2025 £	2024 £
Premises maintenance	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £60,000.

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 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 5th and subsequent years) £39,856.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

9. Trustee Remuneration and related party transactions

During the year the Interim Moderator received reimbursed remuneration expenses for services provided of £53 (2024: £53).

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.

10. Tangible Fixed Assets

There are no tangible fixed assets: the Dysart buildings are vested in local trustees and cannot be sold without General Trustee permission and the title to the Viewforth building is vested in the General Trustees.

11. Investments

	2025	2024
	£	£
Market value at 1 January	76,519	71,983
Disposals	-	-
Interest received	-	-
Unrealised (loss)/gain on investments	4,701	4,536
Market value at 31 December 2025	81,220	76,519
Investments at cost	52,480	52,480

The following investments are held:

Income Fund – Unit price at 31.12.25: £10.56

1. Begg Bequest: 66 units (original cost £701.58)	752	730
2. Ferguson Development Fund: 2,349 units (original cost £21,787.13)	26,755	25,980

Growth Fund – Unit price at 31.12.25: £5.40

1. General fund: 1,276 units (original cost £5,001.92)	8,779	8,141
2. Ferguson Development Fund: 6,531 units (original cost £24,989.32)	44,934	41,668

	81,220	76,519
--	--------	--------

12. Debtors

Gift Aid tax refund due	1,007	837
Other	1,638	2,738
	2,645	3,575

13. Creditors

Accruals	1,370	1,548
	1,370	1,548

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

14. Analysis of Net Assets Among Funds

	General Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
Investments	8,779	71,689	-	752	81,220
Current Assets	(4,292)	45,789	5,623	-	47,120
Current Liabilities	(1,370)	-	-	-	(1,370)
Net assets at 31 December 2025	<u><u>3,117</u></u>	<u><u>117,478</u></u>	<u><u>5,623</u></u>	<u><u>752</u></u>	<u><u>126,970</u></u>

Analysis of Net Assets Among Funds

	General Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Investments	8,141	67,648	-	730	76,519
Current Assets	8,517	43,357	5,406	-	57,280
Current Liabilities	(1,548)	-	-	-	(1,548)
Net assets at 31 December 2024	<u><u>15,110</u></u>	<u><u>111,005</u></u>	<u><u>5,406</u></u>	<u><u>730</u></u>	<u><u>132,251</u></u>

15. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give 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.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

16. Movement in Funds

	At 1 Jan 2025	Income	Expenses	Transfers	Revaluations	At 31 Dec 2025
Endowment Funds						
Begg Bequest	730	40	-	(40)	22	752
	730	40	-	(40)	22	752
Restricted Funds						
*Youth	1,083	-	-	40	-	1,123
Jean Dunn Flower	328	-	-	-	-	328
Roof and Fabric Fund	3,995	177	-	-	-	4,172
	5,406	177	-	40	-	5,623
Unrestricted Funds						
General	15,110	73,840	(86,471)	-	638	3,117
Ferguson	97,719	2,318	-	-	4,041	104,078
Church Organisations	2,386	5,066	(4,952)	-	-	2,500
Legacy Fund	9,000	-	-	-	-	9,000
The Wylie Legacy	1,900	-	-	-	-	1,900
	126,115	81,224	(91,423)	-	4,679	120,595
Total Funds	132,251	81,441	(91,423)	-	4,701	126,970

Purposes of Endowment Funds

Begg Bequest: Interest received from this fund is payable to the Youth Fund

Purposes of Restricted Funds

*Youth Fund: In an aim to reduce the number of funds held by the church to ensure that they are used efficiently, the Todd, Children's Lunches and Junior Church funds have been consolidated.

Flower Fund (including Jean Dunn Fund): Meeting the costs of flowers for any Sunday where flowers have not otherwise been gifted.

Roof and Fabric Fund: This fund has been set aside for the maintenance of the church property.

Purposes of Designated Funds

Ferguson Fund: This fund is used to develop the spiritual welfare of the members and the wider parish.

Church organisations and committees hold distinct and separate funds. Details of Organisations are provided at note

Legacy fund: This fund was established in 2015. As a general rule, all legacies that are received by the church will be paid into this fund. Expenditure from the Legacy Fund is at the Minister and Session Clerk's discretion.

The Wylie Legacy: This fund contains a legacy made to the church by Dr Ronald Wylie who passed away in October 2014. In accordance with the family's wishes, these funds and any interest derived from them will be used to meet expenses of those who wish to take part in church activity or trips but otherwise could not afford to do so. Use of these funds is at the Minister and Session Clerk's discretion.

General Fund: This fund is used to cover the ordinary income and expenditure of the church. Transfers are made to and from the Treasurer's account as required.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2025**

17. Collections for Third Parties	2025	2024
	£	£
Foodbank	245	157
The Cottage Appeal	80	-
Christian Aid	-	252
Scottish Huntingtons Association	-	197
	325	606

18. Organisations

	Little Monkeys	Bowlers	Café	Total
Offerings	894	533	567	1,994
Outreach	-	-	3,072	3,072
	894	533	3,639	5,066
Outreach costs	(534)	(103)	(65)	(702)
Transfer to the church	-	(600)	(3,650)	(4,250)
	(534)	(703)	(3,715)	(4,952)
Net income over expenditure	360	(170)	(76)	114
Funds brought forward	701	1,460	224	2,385
Funds carried forward	1,061	1,290	148	2,499

Dysart St Clair Parish Church

Notes to the financial statements for the year ended

31 December 2025

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2025 Value £	2024 Value £
Consolidated Fabric funds at 31 December 2025		
Capital Fund (II)	327,061	212,949
Total value of funds held at 31 December 2025	<u>327,061</u>	<u>212,949</u>

Dysart St Clair Church of Scotland

Scotland - Charity number SC008991

Accounts

The Church Of Scotland
Dysart St Clair Church of Scotland

Congregation Ref No. 251529

Scottish Charity No. SC008991

Trustees' Report and Accounts
For the Year
Ended
31 December 2024

18 North Street, Glenrothes, Fife KY7 5NA 01592 610388
8 Mitchell Street, Leven, Fife KY8 4HJ 01333 425250
www.patersonboyd.com



PATERSON BOYD & CO
CHARTERED CERTIFIED ACCOUNTANTS

**Dysart St Clair Parish Church
Year ended 31 December 2024**

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Statement of financial Activities	8
Balance Sheet	9
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Dysart St Clair Parish Church

**Trustees' Annual Report
Year ended 31 December 2024**

The trustees present the annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 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 effective 1 January 2019.

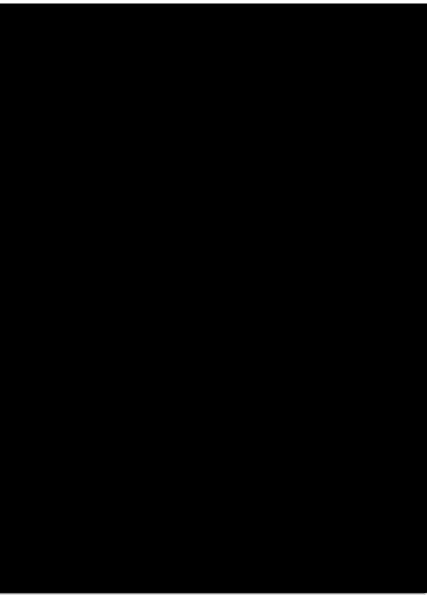
Reference and Administrative Information

Charity Name	Dysart St Clair Parish Church
Scottish Charity Registration Number	SC008991
Contact Address	Carradale 9 Pitfour Place Kirkcaldy Fife KY2 6YI

Principal Office Bearers:



Kirk Session:



During the year there has been eight meetings of the Session which involved all Trustees. [Redacted] was appointed to continue as advisors to the Kirk Session.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2024

Independent Examiner:

Paterson Boyd & Co.
Chartered Certified Accountants
18 North Street
Glenrothes
Fife
KY7 5NA

Bankers:

Bank of Scotland
Carberry Road
Kirkcaldy
Fife
KY1 3 PA

Objectives, Activities & Congregational Achievements

The congregation is a registered charity, number SC008991 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

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.

Various groups within the church have continued to carry out their various roles without having to have Covid restrictions very much in the forefront of their plans. The various rules on protecting from Covid still exist and are displayed where necessary but we have been able to return to fulfilling our Outreach projects, caring for our congregation and meeting our financial commitments. We held our twice yearly Songs of Praise with the Carmelite Convent which has proved very popular with those who attended.

This autumn saw us selling our Viewforth Church Building and we are in the process of completing the sale on the adjacent Church Hall. This was no easy decision but as our congregation (and our income) is diminishing we could not afford to sustain both sites.

Outreach

The parish covers the east of Kirkcaldy and Dysart where a large proportion of the community is among the most deprived in Scotland; according to government figures the Gallatown/Sinclairtown area is in the lowest category for income; employment; health and crime and the Dysart area is the second lowest for the first three along with education. The lowest category equating as poorest.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2024

Outreach (cont'd)

Our Outreach Group, along with members from neighbouring churches, have been creating links in a housing development to the north of the parish where it is hoped in the near future to establish pioneering ministry relatable to that particular area. The Kingdom Park Initiative will be led by their Mission Director [REDACTED]. Initially it was thought that a part time Pioneer Minister would be sufficient to carry out the work but after a full discussion with the committee and Mission Director it was felt that with building work still ongoing for the foreseeable future, making the finished development extremely large, that a full-time Pioneer Minister was what would be needed to help deliver Mission and a Fresh Expression of Church to Kingdom Park. It is hoped that we will be able to advertise for this position in the new year.

Our Soup and Pudding Lunches, provided each Wednesday, and the Café on a Friday have, after a sporadic time during Covid, re-established themselves and are proving very popular with the local community. As mentioned last year, we extended our provision to a Thursday afternoon to provide a Warm Space Drop In when the community can pop in for tea or coffee, a filled roll or a biscuit or if they prefer just a seat and a chat. This "Brew and a Blether" has proved reasonably popular with some using it as a time for craft work; this year we organised a flower arranging class which proved so popular that a second one is planned for the spring. The Community Council "walking group" using it to round up their time for a discussion as to what is needed/required in the local area. In addition our Crochet group has a collection of blankets; hats; jumpers; etc that can be given to anyone in need of them and Fife Council use these days to provide events to help/inform the community of what is available to them locally.

- **The Foodbank** – the Foodbank continues to use the Outreach Hall. The ongoing demand in our community for this service is an unfortunate necessity but it is one which is well supported by the congregation through fundraising.
- **The Cafe** – The Friday Café along with our Soup and Pudding Lunches is back to full service and we have added a Warm Space Drop In on a Thursday.
- **Kingdom Park** – Easter Gift bags, welcoming residents to Kingdom Park, were delivered as well as newly printed leaflets giving full details of the churches who are involved so far. These two ventures were well received by the residents.
- **Fareshare** – We continue to work with Fareshare initiative providing a larder for those in the community who need access to additional food at little or no cost. This continuing to prove successful and is used frequently.
- **Schools** – there are two Primary schools and a Nursery school within the Parish. At Christmas one of the primaries held a service in the Church which the children seemed to appreciate.
- **Open Days** – as always these are run once a month through the summer.
- **Fundraising** – We have run a number of events this year as well as having a regular table of merchandise and marmalade available to help with the churches finances.

Our regular groups of Bowlers, Toddlers and Crochet still meet during term times, although the "Crochet" group now seems to incorporate knitting, flower arranging and anything else that the group feel is useful/interesting.

Dysart St Clair Parish Church

Trustees' Annual Report Year ended 31 December 2024

Financial Review

The principle sources of income are weekly offerings, Gift Aid tax refunds, fundraising, church organisation activities and hall lets. The Statement of Financial Activities and Balance Sheet for the Church provide full details of the financial position in the year to 31 December 2024.

The Statement of Financial Activities shows a deficit for the year of £917 (2023: £5,626). Total funds at the year-end were £132,251 (2023: £133,168). Details of income and expenditure for the year are shown in the Statement of Financial Activities and associated notes.

Risk Management

The Trustees acknowledge the financial risk facing the Church on a daily basis and make every effort to maintain an appropriate level of income to cover all foreseeable expenditure. The trustees are aware that there is a risk of unexpected expenditure and attempt to hold sufficient reserves to cover expenditure of this nature.

Managing the Risks

The process to sell the Viewforth buildings is now almost complete with just small details regarding the hall to be finished.

The rule that all charges within Fife Presbytery can only spend monies on buildings if it is deemed essential to keep the building wind and water-tight or for health and safety still applies for the foreseeable future.

The Trustees acknowledge the financial risk facing the Church on a daily basis, not only with an ageing congregation but also with the lack of income as there has been so few opportunities to enable the congregation to give their weekly donations. There has also been little or no opportunity for fund-raising to enhance our income although we have held a number of small fund-raisers over the year. In November there was the possibility of a small grant if we were able to meet the requirements by extending the hours of our community café events to provide food and a warm space for any who wished to use it. We have been lucky enough to obtain this grant which will allow us to provide three days of warmth and food for any member of the community. Various ongoing repair works again needed to be carried out, and we still rent out the Manse giving some income to assist with the running costs of the Church. The Trustees make every effort to maintain an appropriate level of income to cover all foreseeable expenditure. They are aware that there is a risk of unexpected expenditure and attempt to hold sufficient reserves to cover expenditure of this nature.

Reserves policy

The charity trustees' have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months' expenditure including designated funds. At the year end the Church held unrestricted funds of £126,115 (2023: £127,277) of which £97,719 (2023: £91,571) relates to the Ferguson Fund, which is reserved for the development of the spiritual welfare of the members and parish.

The Church also held £5,406 (2023: £5,168) of restricted funds which have been provided for the purposes specified in Note 16.

Dysart St Clair Parish Church

**Trustees' Annual Report
Year ended 31 December 2024**

Structure, Governance and Management

The congregation is a registered charity, number SC008991. During 2022 the administration of the Church was altered from being in accordance with the terms of the Model Deed of Constitution to, being in accordance with the Unitary Deed of Constitution, i.e. the Kirk Session and the Congregational Board of Administration were united into the single entity of the Kirk Session. Notwithstanding that alteration, the Church remains subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Governance

Dysart St Clair Trustees now comprise the seventeen Ordained Elders of the Kirk Session but may also include any other Congregational members appointed by the Kirk Session. Currently there is one such appointed member.

The roles and membership of sub committees serving this Court of the Church are: Fabric and Finance; Faith and Nurture; Mission and Outreach.

Most of the information regarding Services and events are notified via Facebook and posters are displayed within the community and surrounding areas.

Dysart St Clair Parish Church

**Trustees' Annual Report
Year ended 31 December 2024**

Trustees' Responsibilities in Relation to the Financial Statements

The charity's 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).

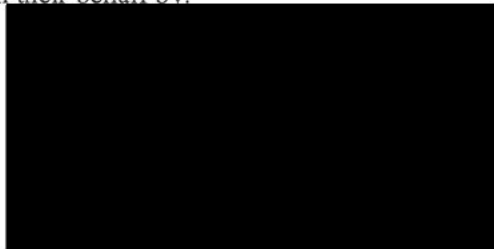
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial 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 judgements 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 Trustees 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 by:



Date: 20 May 2025

Dysart St Clair Parish Church

**Independent Examiner's Report to the Trustees of Dysart St Clair Parish Church
Year ended 31 December 2024**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on the following pages.

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.

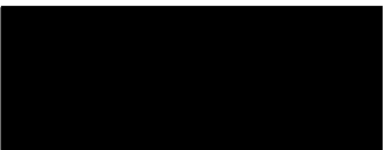
Basis of independent examiner's statement

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.

Basis of 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.



Date: 20 May 2025

Paterson Boyd & Co
Chartered Certified Accountants
18 North Street
GLENROTHES
Fife
KY7 5NA

Dysart St Clair Parish Church
Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Fund 2024	Total 2024	Unrestricted Funds 2023	Restricted Funds 2023	Endowment Fund 2023	Total 2023
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	1	27,989	-	-	27,989	33,623	-	-	33,623
Charitable activities	2	4,157	-	-	4,157	2,304	-	-	2,304
Other trading activities	3	34,933	-	-	34,933	22,294	-	-	22,294
Investments	4	7,818	198	40	8,056	6,508	33	33	6,675
Other	5	6,317	-	-	6,317	34,246	-	-	34,246
Total income		81,214	198	40	81,452	98,975	134	33	99,142
Expenditure on:									
Raising funds	6	74	-	-	74	107	-	-	107
Charitable activities		86,831	-	-	86,831	108,984	-	-	108,984
Other		-	-	-	-	-	-	-	-
Total expenditure		86,905	-	-	86,905	109,091	-	-	109,091
Net (expenditure)/income before gains and losses on investments		(5,691)	198	40	(5,453)	(10,116)	134	33	(9,949)
Net gains/(losses) on investments	11	4,529	-	7	4,536	4,297	-	26	4,323
Net (expenditure)/income		(1,162)	198	47	(917)	(5,819)	134	59	(5,626)
Transfer between funds	7	-	40	(40)	-	-	33	(33)	-
Net movement in funds		(1,162)	238	7	(917)	(5,819)	167	26	(5,626)
Reconciliation of Funds									
Total funds brought forward		127,277	5,168	723	133,168	133,096	5,001	697	138,794
Total funds carried forward	16	126,115	5,406	730	132,251	127,277	5,168	723	133,168

Dysart St Clair Parish Church

Balance Sheet as at 31 December 2024

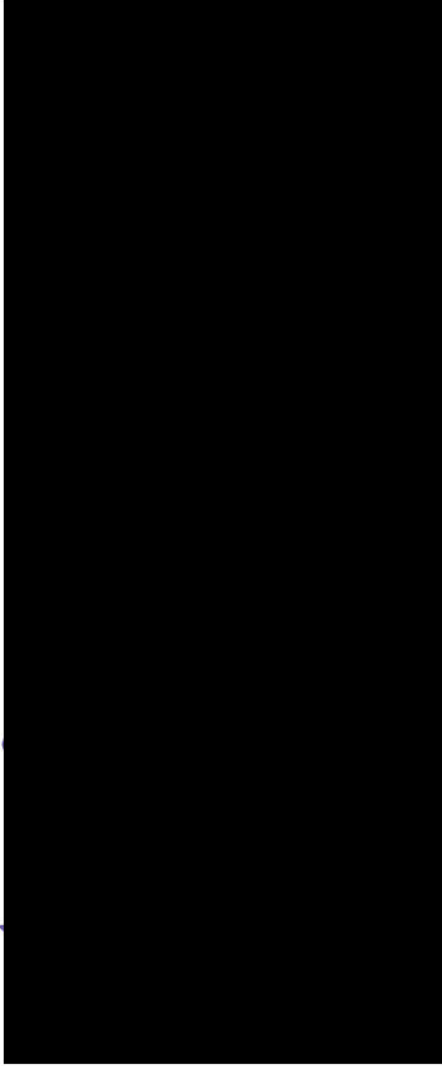
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Fund 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Fund 2023 £	Total 2023 £
Fixed Assets								
Tangible assets	-	-	-	-	-	-	-	-
Investments	75,789	-	730	76,519	71,260	-	723	71,983
Total Fixed Assets	<u>75,789</u>	<u>-</u>	<u>730</u>	<u>76,519</u>	<u>71,260</u>	<u>-</u>	<u>723</u>	<u>71,983</u>
Current Assets								
Debtors	3,575	-	-	3,575	1,771	-	-	1,771
Deposit accounts	36,627	3,994	-	40,621	45,403	3,796	-	49,199
Cash at bank and in hand	2,887	1,412	-	4,299	3,040	1,372	-	4,412
Organisations	2,385	-	-	2,385	2,047	-	-	2,047
General Trustees accounts	6,400	-	-	6,400	5,563	-	-	5,563
Total Current Assets	<u>51,874</u>	<u>5,406</u>	<u>-</u>	<u>57,280</u>	<u>57,824</u>	<u>5,168</u>	<u>-</u>	<u>62,992</u>
Creditors								
Creditors falling due within one year	(1,548)	-	-	(1,548)	(1,807)	-	-	(1,807)
Net Current Assets	<u>50,326</u>	<u>5,406</u>	<u>-</u>	<u>55,732</u>	<u>56,017</u>	<u>5,168</u>	<u>-</u>	<u>61,185</u>
Net Assets	<u>126,115</u>	<u>5,406</u>	<u>730</u>	<u>132,251</u>	<u>127,277</u>	<u>5,168</u>	<u>723</u>	<u>133,168</u>
The funds of the charity:								
Endowment funds	-	-	730	730	-	-	723	723
Restricted income funds	-	5,406	-	5,406	-	5,168	-	5,168
Unrestricted income funds	126,115	-	-	126,115	127,277	-	-	127,277
Total Funds	<u>126,115</u>	<u>5,406</u>	<u>730</u>	<u>132,251</u>	<u>127,277</u>	<u>5,168</u>	<u>723</u>	<u>133,168</u>

Dysart St Clair Parish Church

Balance Sheet as at 31 December 2024

Continued.....

For and on behalf of the Kirk Session and Congregational Board



Dysart St Clair Parish Church

Notes to the financial statements for the year ended 31 December 2024

General information

The charity is a public benefit entity, registered as a charity in Scotland.

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 (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), 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 donors 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 therefrom 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.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced but the income from this capital is used for and in accordance with the conditions of the donation or bequest

Income

Income is recognised when the charity is entitled 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 amounts can be measured reliably.

Expenses

Expenditure is recognised on an accruals basis as the liability is incurred.

Tangible Fixed assets

The charity has the right to occupy and use for its charitable objectives certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. The proceeds of sale of any of the buildings would be paid to the General Trustees and accordingly the buildings have no value in the balance sheet. 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 costing in excess of £5,000 and having a life expectancy to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation will be provided on a straight line basis to write off the cost or initial value, less residual value, of the tangible assets over their estimated useful life.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Dysart St Clair, 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 expenditure therefore includes irrecoverable input VAT.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
1. Donations and legacies								
Offerings	20,991	-	-	20,991	23,852	-	-	23,852
Tax recovered on Gift Aid	3,599	-	-	3,599	4,219	-	-	4,219
Legacies	-	-	-	-	-	-	-	-
Other donations	3,399	-	-	3,399	5,552	-	-	5,552
	<u>27,989</u>	<u>-</u>	<u>-</u>	<u>27,989</u>	<u>33,623</u>	<u>-</u>	<u>-</u>	<u>33,623</u>
2. Income from charitable activities								
Weddings and Funerals	320	-	-	320	100	-	-	100
Outreach	-	-	-	-	-	-	-	-
Fundraising	3,837	-	-	3,837	2,204	-	-	2,204
	<u>4,157</u>	<u>-</u>	<u>-</u>	<u>4,157</u>	<u>2,304</u>	<u>-</u>	<u>-</u>	<u>2,304</u>
3. Other trading activities								
Use of Premises	18,682	-	-	18,682	6,499	-	-	6,499
Manse Rental Income	16,251	-	-	16,251	15,795	-	-	15,795
	<u>34,933</u>	<u>-</u>	<u>-</u>	<u>34,933</u>	<u>22,294</u>	<u>-</u>	<u>-</u>	<u>22,294</u>
4. Investment income								
Dividends Received	2,463	-	40	2,503	2,317	-	33	2,350
Deposit Interest Received	5,355	198	-	5,553	4,191	134	-	4,325
	<u>7,818</u>	<u>198</u>	<u>40</u>	<u>8,056</u>	<u>6,508</u>	<u>134</u>	<u>33</u>	<u>6,675</u>
5. Other income								
Funds received from General Trustees	-	-	-	-	24,210	-	-	24,210
Grants received	6,317	-	-	6,317	8,523	-	-	8,523
Other income	-	-	-	-	1,513	-	-	1,513
	<u>6,317</u>	<u>-</u>	<u>-</u>	<u>6,317</u>	<u>34,246</u>	<u>-</u>	<u>-</u>	<u>34,246</u>

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2024**

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£	2023	£
6. Analysis of Expenditure																
Raising Funds																
Offering envelopes	74		-		-		74		107		-		-		107	
	<u>74</u>		<u>-</u>		<u>-</u>		<u>74</u>		<u>107</u>		<u>-</u>		<u>-</u>		<u>107</u>	
Charitable Activities																
Ministries and mission allocation	22,305		-		-		22,305		16,541		-		-		16,541	
Presbytery dues	2,070		-		-		2,070		2,070		-		-		2,070	
Minister's expenses	53		-		-		53		128		-		-		128	
Pulpit supply	3,320		-		-		3,320		3,340		-		-		3,340	
Life & work	-		-		-		-		216		-		-		216	
Other salary costs	8,032		-		-		8,032		7,753		-		-		7,753	
Fabric repairs and maintenance	12,430		-		-		12,430		45,414		-		-		45,414	
Other building costs	25,255		-		-		25,255		20,049		-		-		20,049	
Church office costs	1,303		-		-		1,303		1,200		-		-		1,200	
Organ and music	2,930		-		-		2,930		3,120		-		-		3,120	
Other costs	9,133		-		-		9,133		9,153		-		-		9,153	
	<u>86,831</u>		<u>-</u>		<u>-</u>		<u>86,831</u>		<u>108,984</u>		<u>-</u>		<u>-</u>		<u>108,984</u>	
Total	<u>86,905</u>		<u>-</u>		<u>-</u>		<u>86,905</u>		<u>109,091</u>		<u>-</u>		<u>-</u>		<u>109,091</u>	

Dysart St Clair Parish Church

Notes to the financial statements for the year ended
31 December 2024

	Unrestricted Funds 2024 £	Endowment Funds 2024 £	Restricted Funds 2023 £	Endowment Funds 2023 £
7. Transfer between funds				
From Begg Bequest to Youth Fund	40	(40)	(33)	33
	<u>40</u>	<u>(40)</u>	<u>(33)</u>	<u>33</u>

Not shown above are transfers within the restricted and unrestricted fund as follows:

There were transfers between the Church Organisations to the General fund of £640 during the year (2023: £555).

8. Staff Costs and Numbers

	2024 £	2023 £
Salaries and wages	<u>8,032</u>	<u>7,753</u>

The average number of part-time employees during the year, calculated on the basis of a head count was as follows:

	2024 £	2023 £
Premises maintenance	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £60,000.

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 accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,462 and the maximum stipend (in the 5th and subsequent years) £38,884.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2024**

9. Trustee Remuneration and related party transactions

During the year the Interim Moderator received reimbursed remuneration expenses for services provided of £53 (2023: £128).

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.

10. Tangible Fixed Assets

There are no tangible fixed assets: the Dysart buildings are vested in local trustees and cannot be sold without General Trustee permission and the title to the Viewforth building is vested in the General Trustees.

11. Investments

	2024	2023
	£	£
Market value at 1 January	71,983	67,660
Disposals	-	-
Interest received	-	-
Unrealised (loss)/gain on investments	4,536	4,323
	76,519	71,983
Market value at 31 December 2024		
Investments at cost	52,480	52,480

The following investments are held:

Income Fund – Unit price at 31.12.22: £10.56

1. Begg Bequest: 66 units (original cost £701.58)	730	723
2. Ferguson Development Fund: 2,349 units (original cost £21,787.13)	25,980	25,745

Growth Fund – Unit price at 31.12.22: £5.40

1. General fund: 1,276 units (original cost £5,001.92)	8,141	7,439
2. Ferguson Development Fund: 6,531 units (original cost £24,989.32)	41,668	38,076

	76,519	71,983
	76,519	71,983

12. Debtors

Gift Aid tax refund due	-	1,216
Other	3,575	555
	3,575	1,771
	3,575	1,771

13. Creditors

Accruals	1,548	1,807
	1,548	1,807
	1,548	1,807

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2024**

14. Analysis of Net Assets Among Funds

	General Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Investments	8,141	67,648	-	730	76,519
Current Assets	8,517	43,357	5,406	-	57,280
Current Liabilities	(1,548)	-	-	-	(1,548)
Net assets at 31 December 2024	<u>15,110</u>	<u>111,005</u>	<u>5,406</u>	<u>730</u>	<u>132,251</u>

Analysis of Net Assets Among Funds

	General Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2024 £	Endowment Funds 2023 £	Total 2023 £
Investments	7,439	63,821	-	723	71,983
Current Assets	17,126	40,698	5,168	-	62,992
Current Liabilities	(1,807)	-	-	-	(1,807)
Net assets at 31 December 2023	<u>22,758</u>	<u>104,519</u>	<u>5,168</u>	<u>723</u>	<u>133,168</u>

15. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give 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.

Dysart St Clair Parish Church

Notes to the financial statements for the year ended
31 December 2024

16. Movement in Funds

	At 1 Jan 2024	Income	Expenses	Transfers	Revaluations	At 31 Dec 2024
Endowment Funds						
Begg Bequest	723	40	-	(40)	7	730
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	723	40	-	(40)	7	730
Restricted Funds						
*Youth	1,043	-	-	40	-	1,083
Jean Dunn Flower	328	-	-	-	-	328
Roof and Fabric Fund	3,797	198	-	-	-	3,995
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5,168	198	-	40	-	5,406
Unrestricted Funds						
General	22,758	73,440	(81,790)	-	702	15,110
Ferguson	91,571	2,321	-	-	3,827	97,719
Church Organisations	2,048	5,453	(5,115)	-	-	2,386
Legacy Fund	9,000	-	-	-	-	9,000
The Wylie Legacy	1,900	-	-	-	-	1,900
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	127,277	81,214	(86,905)	-	4,529	126,115
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds	133,168	81,452	(86,905)	-	4,536	132,251

Purposes of Endowment Funds

Begg Bequest: Interest received from this fund is payable to the Youth Fund

Purposes of Restricted Funds

*Youth Fund: In an aim to reduce the number of funds held by the church to ensure that they are used efficiently, the Todd, Children's Lunches and Junior Church funds have been consolidated.

Flower Fund (including Jean Dunn Fund): Meeting the costs of flowers for any Sunday where flowers have not otherwise been gifted.

Roof and Fabric Fund: This fund has been set aside for the maintenance of the church property.

Purposes of Designated Funds

Ferguson Fund: This fund is used to develop the spiritual welfare of the members and the wider parish.

Church organisations and committees hold distinct and separate funds. Details of Organisations are provided at note

Legacy fund: This fund was established in 2015. As a general rule, all legacies that are received by the church will be paid into this fund. Expenditure from the Legacy Fund is at the Minister and Session Clerk's discretion.

The Wylie Legacy: This fund contains a legacy made to the church by [REDACTED] who passed away in October 2014. In accordance with the family's wishes, these funds and any interest derived from them will be used to meet expenses of those who wish to take part in church activity or trips but otherwise could not afford to do so. Use of these funds is at the Minister and Session Clerk's discretion.

General Fund: This fund is used to cover the ordinary income and expenditure of the church. Transfers are made to and from the Treasurer's account as required.

Dysart St Clair Parish Church

**Notes to the financial statements for the year ended
31 December 2024**

17. Collections for Third Parties	2024 £	2023 £
Foodbank	157	-
Earthquake appeal	-	486
Christian Aid	252	300
Scottish Huntingtons Association	197	-
	606	786

18. Organisations

	Little Monkeys	Bowlers	Café	Guild	Total
Offerings	855	568	1,438	-	2,861
Outreach	-	-	2,592	-	2,592
General funds	-	-	-	-	-
	855	568	4,030	-	5,453
Outreach costs	(486)	(82)	(667)	-	(1,235)
Transfer to the church	(80)	(500)	(3,300)	-	(3,880)
	(566)	(582)	(3,967)	-	(5,115)
Net income over expenditure	289	(14)	63	-	338
Funds brought forward	412	1,474	161	-	2,047
Funds carried forward	701	1,460	224	-	2,385

Dysart St Clair Parish Church

Notes to the financial statements for the year ended

31 December 2024

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2024	2023
	Value	Value
	£	£
Consolidated Fabric funds at 31 December 2024		
Capital Fund (I)	-	6,913
Capital Fund (II)	212,949	40,444
Total value of funds held at 31 December 2024	<u>212,949</u>	<u>47,357</u>