

Annan Old & Dornock Parish Church of Scotland
Congregational Accounts
For the Year Ended 31st December 2024

Church of Scotland Reference 070388

Scottish Charity Number SCO10555

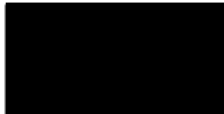
Annan Old and Dornock Parish Church of Scotland
Reference and Administrative Information

Charity Name: Annan Old and Dornock Parish Church of Scotland
(also known as Annan Old and Dornock)

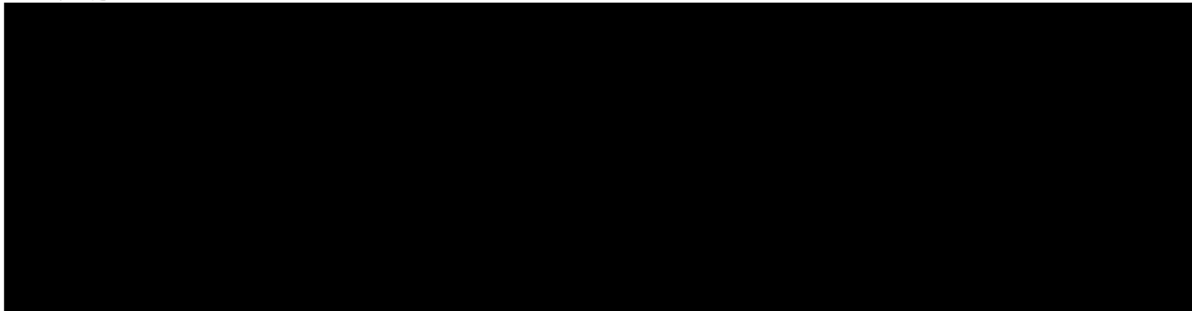
Charity Registration Number: SCO10555

Congregation Reference No: 70388

Contact Address:

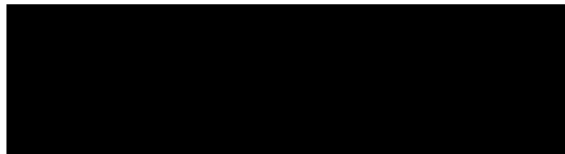


Trustees

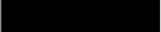


Principal Office-bearers

Minister:
Interim Moderator:
Church Treasurer:



Independent Examiner



Saint & Co
Sterling House
Wavell Drive
Rosehill
Carlisle
CA1 2SA

Bankers

Bank of Scotland
111 High Street
Annan

**Annan Old and Dornock Parish Church of Scotland
Trustees' Annual Report
Year Ended 31 December 2024**

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of a New Model constitution

Recruitment and Appointment of Trustees

The active members of Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session is chaired by the Moderator and meets on an average nine times a year. It is responsible for the spiritual and temporal affairs within the Church. Certain responsibilities are delegated to committees such as the Fabric and Finance Committee.

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 ordinances of religion to the people of every parish of Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Sunday morning worship takes place weekly in Annan Old at 11.15am. Services are also held in the Baxter Hall, Easttriggs on the 1st, 3rd and 5th Sundays at 10.00am. Communion was also held twice in both places.

During the year the following groups met regularly: The Guild, The Friendship Group, Craft and Chat, The Singing Group and The Sunday Gang.

Trustees' Annual Report (cont.)

Year ended 31 December 2024

ACHIEVEMENTS AND PERFORMANCE

Annan Old & Dornock Parish Church aims to be active in its mission. Kirk Session has met nine times during the year.

Contact has been kept where possible with members and regular worship is placed on Facebook.

Annan Old plays a leading role in the Annandale Churches Together (ACT) which include the annual Holiday Club. This is attended by children of both members and non-members.

Elders have also kept in contact with their districts.

Services are held at Lydiafield Care Home, usually monthly. Newington School has held three services in Church and [REDACTED] visits the school on a regular basis. We thank [REDACTED] for taking on extra burdens during the ministers' absence.

In all things we give thanks to God for his provision and being called to His mission through Annan Old and Dornock Parish Church of Scotland.

FINANCIAL OVERVIEW

The principal source of income is direct giving which has remained steady year on year. Members support the Church in many ways, around 45 by freewill offering envelopes, 70 by standing order, the rest coming from donations, open plate and periodic appeals. The use of envelopes is declining, but new standing orders were obtained. The use of standing orders is to be encouraged, particularly for members who are unable to attend services regularly.

RESERVES POLICY

The trustees hold reserve funds to cover major fabric repairs, other exceptional expenditure and future shortfalls. No further major repairs are planned at present.

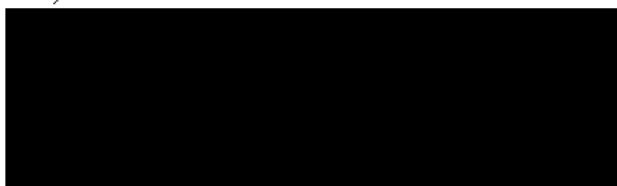
Trustees' Annual Report (cont.)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- 1 Select suitable accounting policies and then apply them consistently;
- 2 Make judgements and estimates that are reasonable and prudent;
- 3 State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- 4 Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

Approved by the Trustees and signed on their behalf



27 March 2025

Date

Annan Old & Dornock Parish Church of Scotland
Charity No. SC010555

Independent Examiner's Report to the Trustees of Annan Old Parish Church of Scotland
I report on the accounts of the charity for the year ended 31 December 2024 that are set out on pages 2 to 14

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 2006 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records.

It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

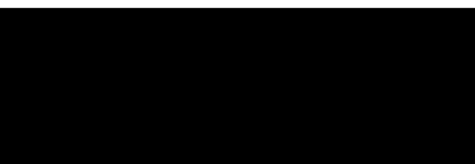
Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirement:

- To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- To prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or

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



Chartered Accountant

Saint & Co

Sterling House

Wavell Drive

Rosehill

Carlisle

CA1 2SA

26.8.25

Annan Old & Dornock Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2024

	Note	Unrestricted Church Funds 2024 £	Unrestricted Other Funds 2024 £	Total 2024 £	Total 2023 £
<u>Incoming Resources</u>					
Incoming Resources from Generated Funds					
Voluntary Income	1	56,135	712	56,847	48,460
Activities for Generating Funds	2	5,274	6,090	11,364	10,991
Investment Income	3	1,716	0	1,716	1,089
Charitable Activities	4	11,145	0	11,145	3,723
Other Incoming Resources	4a	0	0	0	0
<u>Total Incoming Resources</u>		<u>74,270</u>	<u>6,802</u>	<u>81,072</u>	<u>64,262</u>
<u>Resources Expended</u>					
	5				
Costs of Generating Funds		0	0	0	0
Charitable Activities		74,519	4,891	79,410	61,422
Goverance Costs		540	0	540	540
<u>Total Resources Expended</u>		<u>75,059</u>	<u>4,891</u>	<u>79,950</u>	<u>61,962</u>
Net Incoming/Outgoing before Transfers		(790)	1,911	1,121	2,300
Transfers between Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Movement in Funds		(790)	1,911	1,121	2,300
Total Funds Brought Forward		9,310	42,630	51,940	49,640
<u>Total Funds Carried Forward</u>		<u>8,520</u>	<u>44,541</u>	<u>53,060</u>	<u>51,940</u>

Annan Old & Dornock Parish Church of Scotland
Balance Sheet
At 31 December 2024

	note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Bank & Deposit Balance</u>						
Bank & desposit balances brought forward		51,940	-	-	51,940	49,640
Movement in year:						
Excess of Receipts over Payments for the year		1,121	-	-	1,121	2,300
Bank & desposit balances carried forward	10	<u>53,060</u>	<u>-</u>	<u>-</u>	<u>53,060</u>	<u>51,940</u>
<u>Investments at market value</u>						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Assets</u>						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Liabilities</u>						
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The Accounts were approved by the Kirk Session and Financial Board on 21/3/2025

For and on behalf of the Kirk Session and Financial Board



Annan Old & Dornock Parish Church of 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.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102

Basis of Preparation

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention, modified to reflect the inclusion of investments at market value and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities FRS102

Funds

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 donor 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 there from 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 restrict the trustees' discretion to apply the fund.

Incoming Resources

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made and when the amount can be quantified with reasonable certainty. Donations and gifts in kind are brought into the accounts at their market value to the charity.

Resources Expended

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 objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources in the statement of financial activities in the period in which the liability arises.

No Tangible Fixed Assets are held

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.

No Investments are held

Taxation

Annan Old Parish 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 resources expended therefore include irrecoverable input VAT.

Annan Old & Dornock Parish Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	Unrestricted Church Funds 2024 £	Unrestricted Other Funds 2024 £	Total 2024 £	Total 2023 £
1. Voluntary Income				
WFO Scheme (non Gift Aid)	11,042	0	11,042	4,854
Gift Aid Donations	25,658	0	25,658	29,505
Tax Recovered on Gift Aid	7,630	0	7,630	8,214
Ordinary Offerings (open Plate)	4,822	0	4,822	3,934
Other Offerings, Donations etc	6,984	712	7,696	1,953
Legacies	0	0	0	0
	<u>56,135</u>	<u>712</u>	<u>56,847</u>	<u>48,460</u>
2. Activities for Generating Funds				
Other	5,274	6,090	11,364	10,991
	<u>5,274</u>	<u>6,090</u>	<u>11,364</u>	<u>10,991</u>
3. Investment Income				
Bank and Deposit Interest	1,716	0	1,716	1,089
	<u>1,716</u>	<u>0</u>	<u>1,716</u>	<u>1,089</u>
4. Incoming Resources from Charitable Activities				
Wedding and Funeral Fees	1,090	0	1,090	2,220
Rental of Premises	5,340	0	5,340	1,503
Pulpit Supply	4,715	0	4,715	0
Other Receipts	0	0	0	0
	<u>11,145</u>	<u>0</u>	<u>11,145</u>	<u>3,723</u>
4a. Other Income Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Incoming Resources	<u>74,270</u>	<u>6,802</u>	<u>81,072</u>	<u>64,262</u>

Annan Old & Dornock Parish Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	Unrestricted Church Funds 2024 £	Unrestricted Other Funds 2024 £	Total 2024 £	Total 2023 £
5. Analysis of Resources Expended				
Cost of Generating Funds				
Offering Envelopes	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities				
Ministries & Mission allocation	28,773	0	28,773	28,637
Presbytery dues	914	0	914	806
Pulpit Supply	6,905	0	6,905	500
Minister's Expenses	240	0	240	960
Other Staffing Costs	3,060	0	3,060	3,060
Fabric Repairs and Maintenance	383	0	383	11,868
Council Tax	2,940	0	2,940	2,142
Heat & Light	9,183	0	9,183	2,469
Insurance	7,125	0	7,125	3,302
Church Cleaning	5,687	0	5,687	2,232
Equipment & Licences	3,968	0	3,968	507
Printing, Stationery & Advertising	1,231	45	1,276	1,819
Other Expenses	3,452	2,796	6,248	3,120
Subscriptions/Donations	658	2,050	2,708	0
	<u>74,519</u>	<u>4,891</u>	<u>79,410</u>	<u>61,422</u>
Governance Costs				
Independent Examiner's Fee	540	0	540	540
	<u>540</u>	<u>0</u>	<u>540</u>	<u>540</u>
Total Resources Expended	<u>75,059</u>	<u>4,891</u>	<u>79,950</u>	<u>61,962</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

Annan Old & Dornock Parish Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	2024 £	2023 £
6. Staff Costs and Numbers		
Salaries and Wages	3,060	3,060
Social Security Costs	0	0
Total	<u>3,060</u>	<u>3,060</u>

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

		£	£
Music Staff	1	3,060	3,060
Premises Maintenance	0	0	0
		<u>3,060</u>	<u>3,060</u>

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 the fifth and subsequent years of service) £38,884

7. Trustee Remuneration and Related Party Transactions

Members of the Church Session received monies from the Parish as follows:

Mrs Jennifer Dodds received £3,060 in respect of her role as church organist.

There were no related party transactions in the current or previous year.

8/9 No Tangible Fixed Assets or Investments are held

Annan Old & Dornock Parish Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

10. Analysis of Net Assets Between Funds

	General	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	0	0	0	0	0
Investments	0	0	0	0	0
Current Assets	18,130	34,930	0	0	53,060
Current Liabilities	0	0	0	0	0
Net Assets at 31 December 2024	18,130	34,930	0	0	53,060

Annan Old & Dornock Parish Church of Scotland
Notes Forming Part of the Financial Statements
Year ended 31 December 2024

	At 1 Jan 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2024 £
11. Movements in Funds					
Endowment Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted Funds					
General Fund	15,920	74,270	75,059	3,000	18,130
Designated Reserve Fund	30,000	0	0	0	30,000
Designated Guild	3,037	3,506	620	(3,000)	2,922
Designated Friendship	0	0	0	0	0
Designated Singing Group	2,730	2,626	3,594	0	1,762
Designated Flower Fund	253	670	677	0	246
Designated Youth Fellowship	0	0	0	0	0
Designated Craft & Chat	0		0	0	0
Total Funds	<u>51,940</u>	<u>81,071</u>	<u>79,950</u>	<u>0</u>	<u>53,060</u>

Purpose of Designated Funds

Reserve Fund: The trustees have set aside funds to cover major repairs, exceptional expenditure and future shortfalls

Others: Funds held by individual Church Groups to cover their ongoing work

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

	2024 £	2023 £
CAPITAL ACCOUNT - Consolidated Fabric Fund		
Credit balances held at 31st December	50,767	
Total	<u>50,767</u>	<u>0</u>
REVENUE ACCOUNT - Consolidated Fabric Fund		
Credit balances held at 31st December	7,637	
Total	<u>7,637</u>	<u>0</u>
TEMPORARY ACCOUNT		
Debit balance at 31st December	2,130	
Total	<u>2,130</u>	<u>0</u>