

Carlingwark Parish Church of Scotland

Scotland · Charity number SC011037

Details

Status Active

Legal form Unincorporated association

Part of The Church of Scotland (SC011353)

Registered 1909-11-18

Register [View on the OSCR register](#)

Contact

Address Craigley Cottage
Gelston
Castle Douglas
Kirkcudbrightshire
DG7 1SR

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Our charity serves the christian community of caste douglas and district with 3 churches providing Sunday services each week. There are weddings,baptisms,funerals held at each church,and all normal Christmas,Easter,communion services etc. We also serve the community by operating a Community kitchen-providing free lunches(payment optional) and sometimes teas to anyone in need. Our hall at CD church rents the hall to groups such as Pilates,Yoga,Bridge,Pickleball,The young womens group,the mens breakfast group,craft and cuppa,U3A,SWRI, and Citizens Advice Services -twice each week (annually) ,the church hosts concerts for the whole town and hosts Blood Donors 3 times each year. We aim to serve the whole community of Castle douglas and district not just our 320 church members.

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

Objectives: The advancement of religion

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£138,767	£157,449	-	2
2024-12-31	£72,756	£79,487	-	3
2023-12-31	£79,792	£86,842	-	2
2022-12-31	£71,306	£69,300	-	4
2021-12-31	£112,650	£73,791	-	0
2020-12-31	£71,696	£75,582	-	0

Accounts

THE CHURCH OF SCOTLAND

CARLINGWARK PARISH CHURCH

**RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Congregation No. 080441

Charity No. SC011037

**Carlingwark Parish Church of Scotland
Reference and Administrative Information
Year Ended 31 December 2025**

Charity Name: Carlingwark Parish Church
Charity Registration Number: SC011037
Congregation Reference: 080441
Contact Address: Craigley Cottage
Gelston
Castle Douglas
DG7 1SR

Trustees:

Mrs S Bishop, Ms A Breton, Mrs A Brown, Miss J Brown, Mr R Brown, Mrs M Burney, Mrs L Carson, Mrs L Clark, Mrs D Cusack, Mrs R Gladstone, Mr J Feenan, Mr C Kennedy, Mrs F McCormick, Mr I McDonald, Ms E Manson, Mr J Murdoch, Mr Andrew Orr, Mr J Place, Mr I Proudfoot, Mrs A Ross, Mrs G Ruddick, Miss A Stoddart, Mrs J Walker, Mrs H Wemyss, Mr D Wishart.

Principal Office-bearers

Minister: Charge is vacant
Interim Moderator: Rev Johannes Wildner
Session Clerk: Miss Aileen Stoddart
Church Treasurer: Mr Colin Kennedy

Independent Examiner

Mrs Eilidh J Hanman BA (Hons) CA
Bell Ogilvy
Chartered Accountants
36 King Street
Castle Douglas
DG7 1AF

Bankers

Bank of Scotland
192 King Street
Castle Douglas
DG7 1DB

**Carlingwark Parish Church
Trustees' Annual Report
Year Ended 31 December 2025**

Structure, Governance & Management

Governing Document The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution (Unitary Form)).

Recruitment and appointment of Trustees

Members of the 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 Minister/Interim Moderator and is responsible for the spiritual affairs within the church. It met 5 times during the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. There are also Kirk Session teams who produce ideas to be discussed by the Kirk Session.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. It exists to glorify God and to work for the achievement 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 of the parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

The new united charge of Carlingwark Parish came into being on 1st January 2025. It is formed of the former parishes of Bengaim, Castle Douglas and Corsock and Kirpatrick Durham.

Numbers attending Church on a Sunday have grown throughout the year with an average of 70+ attending each Sunday in Castle Douglas with around 30 attending between the other two churches. We share fellowship each Sunday with tea and coffee after the service.

Church groups including Men's Breakfast, Young Women's Group, Craft and Cuppa and Book Group continue to flourish and all welcome people from the wider community.

The Community Kitchen which reopened in 2023 continues to operate successfully. This is run by volunteers from the Church with a paid Cook/Manager. Soup and filled roll lunches are provided one day a week with no charge being asked, though donations are welcome. This has provided popular with a wide range of people from the Community and surrounding area. Numbers range from 30-40 each. In 2025, a Supper Time began on one day a week. This is also run by volunteers and provides a 2 course supper. Again, there is no charge, though donations are welcome. Around 25 people come each week.

We support Castle Douglas Foodbank on a weekly basis and support the work of Christian Aid, particularly during Christian Aid week. We also support Crossreach, circulating newsletters and Christmas Catalogues and have regular updates from our Mission Partner, Gary Brough. We are twinning our toilets through the Toilet Twinning Scheme and by having collection boxes in all our Church and Hall toilets, have already funded 5 toilets and a tap. We are also twinned with Presbyterian Church in Nigeria. We are a Fairtrade Parish, using Fairtrade products where possible. In Castle Douglas, we continue to provide premises for the Citizen's Advice Service. Rooms in our Hall are used for 2 days a week due to an increase in the demand for their services. The Blood Transfusion Service uses the Church building 3 times

**Carlingwark Parish Church
Trustees' Annual Report
Year Ended 31 December 2025**

a year. Our Hall is in use every day by fitness groups, craft groups, U3A, sports groups, bridge club and SWI as well as the Church groups mentioned above. In Kirkpatrick Durham, music groups use the church weekly for practice and fundraising concerts. The Church joins the local community to run an annual Spring Fling café and garden opening.

Financial Review

Unrestricted donations including gift aid income increased by £15,707 compared to the previous year as a result of the amalgamation of the churches.

General unrestricted charitable activities expenses have again increased in the year given the amalgamation of the churches. Repair costs have increased due to large building repairs being done on KPD Church totalling £18,576 and on Architect Fees re Auchencairn Church of £4,048.

This results in an unrestricted deficit before transfers of £18,682 (2024: £6,731).

Turning to restricted funds, the community café generated Weekly donations totalling £5,111. Expenses of £5,844 were mainly made up of Staffing costs £3,638 and Purchases of £2,206. This resulted in a deficit of £733 in the year.

Reserves Policy

It is the Trustee's policy to hold reserves of approximately a year's expenditure when possible. At the year end, the Church held unrestricted cash funds of £3,550 (2024: £32,232). The Trustees are aware that new sources of income and fundraising require to be found in order to increase the funds.

Restricted Funds held at the year end were £3,830 (2024: £4,563).

Statement of Trustees' Responsibilities

The Members of the Kirk Session / Congregational Board must prepare Financial Statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Members of the Kirk Session / Congregational Board are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the Financial Statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and / or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf

A Stoddart

Session Clerk

A. Stoddart Date 2.3.26.

**Carlingwark Parish Church
Trustees' Annual Report
Year Ended 31 December 2025**

Independent Examiner's Report to the Trustees of Castle Douglas Parish Church

I report on the Accounts of the Charity for the year ended 31 December 2025.

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 Account (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.

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) 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 9 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.


Mrs Eilidh J Hannan BA (Hons) CA
Bell Ogilvy
Chartered Accountants
36 King Street
CASTLE DOUGLAS
DG7 1AF

Date: 4 March 2026

Carlingwark Parish Church
Receipts & Payments Account
Year Ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Receipts</u>						
Donations	3	66,001	5,111	0	71,112	55,588
Legacies		0	0	0	0	0
Activities for Generating Funds		5,633	0	0	5,633	3,765
Bank & Deposit interest		0	0	0	0	0
Investment income		0	0	0	0	0
		<u>71,634</u>	<u>5,111</u>	<u>0</u>	<u>76,745</u>	<u>59,353</u>
Rental of premises		13,075	0	0	13,075	9,396
Sale of assets		2,008	0	0	2,008	0
Sale of Electricity		8,995	0	0	8,995	3,938
Sale of Investments		0	0	0	0	0
Receipts from KPD & Corsock		23,263	0	0	23,263	0
Receipts from Bengaim		12,286	0	0	12,286	1,486
Receipts from General Trustees		7,506	0	0	7,506	3,877
National Giving Day		0	0	0	0	0
Total Receipts		<u>138,767</u>	<u>5,111</u>	<u>0</u>	<u>143,878</u>	<u>78,050</u>
<u>Payments</u>						
Costs of generating funds	4	0	0	0	0	0
Charitable activities		157,449	5,844	0	163,293	86,665
Total Payments		<u>157,449</u>	<u>5,844</u>	<u>0</u>	<u>163,293</u>	<u>86,665</u>
Excess of Receipts over Payments for the year before transfers		0	0	0	0	(1,884)
Excess of Payments over Receipts for the year before transfers		(18,682)	(733)	0	(19,415)	(5,731)
Transfers		0	0	0	0	0
Excess of Payments over Receipts for the year		<u>(18,682)</u>	<u>(733)</u>	<u>0</u>	<u>(19,415)</u>	<u>(18,569)</u>
Excess of Receipts over Payments for the year		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,954</u>

Carlingwark Parish Church
Statement of Balances
Year Ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
<u>Bank & Deposit Balances</u>					
Bank & Deposit Balances brought forward	52,232	4,563	0	56,795	65,410
Movement in year:					
Excess of Receipts / (Payments) for the year	<u>(18,682)</u>	<u>(733)</u>	<u>0</u>	<u>(19,415)</u>	<u>(18,615)</u>
Bank & Deposit Balances carried forward	<u>33,550</u>	<u>3,830</u>	<u>0</u>	<u>37,380</u>	<u>56,795</u>
 <u>Investments at Market Value</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>	 <u>0</u>
 <u>Assets</u>					
Stock	<u>0</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>
 <u>Liabilities</u>					
None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

2026

For and on behalf of the Kirk Session and Financial Board

Aileen Stoddart
Colin Kennedy

Session Clerk

Treasurer

Carlingwark Parish Church
Notes to the Accounts
Year Ended 31 December 2025

1. Trustee Remuneration and Related Party Transactions

The following Trustees received remuneration:
 Mrs Helen Wemyss (Relief Organist) £195

Transactions with Trustees and connected persons
 There were no transactions with Trustees during the year..

2. Movements in Funds

	At 1 January 2025	Receipts	Payments	Transfers	At 31 Dec 2025
	£	£	£	£	£
Unrestricted funds					
General Fund	24,318	137,187	(157,449)	0	4,056
Designated Fabric Fund	439	27	0	0	466
General Reserve Fund	14,512	1,553	0	0	16,065
Special Purpose Fund	<u>12,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,963</u>
Total Funds	<u>52,232</u>	<u>138,767</u>	<u>(157,449)</u>	<u>0</u>	<u>33,550</u>
Restricted funds					
Roof	0	0	0	0	0
Audio Visual	0	0	0	0	0
Community Cafe	<u>4,563</u>	<u>5,111</u>	<u>(5,844)</u>	<u>0</u>	<u>3,830</u>
Total Funds	<u>4,563</u>	<u>5,111</u>	<u>(5,844)</u>	<u>0</u>	<u>3,830</u>

3. Analysis of Donations

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
WFO Scheme (non Gift Aid)	0	0	0	0	0
Gift Aid Donations	33,060	0	0	33,060	24,499
Tax recovered on Gift Aid Donations	10,979	0	0	10,979	9,550
Ordinary Offerings (Open Plate)	11,844	0	0	11,844	10,411
Other Offerings, donations etc.	<u>10,118</u>	<u>5,111</u>	<u>0</u>	<u>15,229</u>	<u>11,128</u>
	<u>66,001</u>	<u>5,111</u>	<u>0</u>	<u>71,112</u>	<u>55,588</u>

Carlingwark Parish Church
Notes of Accounts (Cont)
Year Ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
4. Analysis of Payments					
Costs of Generating Funds					
Offering envelopes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable Activities					
Ministries & Mission Allocation	49,205	0	0	49,205	28,638
Presbytery Dues	2,464	0	0	2,464	873
Minister's Expenses: travel, telephone	5,340	0	0	5,340	516
Pulpit Costs	678	0	0	678	1,097
Other Staffing Costs	16,078	3,638	0	19,716	17,783
Café purchases and rent	0	2,124	0	2,124	3,205
Fabric repairs and maintenance	28,809	0	0	28,809	5,688
Council Tax	3,232	0	0	3,232	3,470
Heat and Light	18,743	0	0	18,743	11,680
Insurance	13,116	0	0	13,116	3,581
Other building costs – Hall	0	0	0	0	0
Manse Repairs	1,048	0	0	1,048	911
Organ & Music	6,001	0	0	6,001	325
Telephone & broadband	3,831	0	0	3,831	3,216
Printing, stat, advert & website	2,262	0	0	2,262	1,500
Donations	100	0	0	100	0
Professional Fees	1,800	0	0	1,800	0
Independent Examiners fee	3,024	0	0	3,024	540
Tradecraft purchases	328	0	0	328	700
Other expenses	<u>1,390</u>	<u>82</u>	<u>0</u>	<u>1,472</u>	<u>2,942</u>
	157,449	5,844	0	163,293	86,665

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers' stipends and employer's contributions for National Insurance, Pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review, the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

Carlingwark Parish Church
Notes of Accounts (Cont)
Year Ended 31 December 2024

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7. Collections for Third Parties

	2025	2024
	£	£
Christian Aid	0	0
DEC Earthquake Appeal	0	0
	<u>0</u>	<u>0</u>

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**Carlingwark Parish Church
Appendix 1
Year Ended 31 December 2025**

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

	2025	2024
	£	£
<u>CONSOLIDATED FABRIC FUND</u>		
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>61,414</u>	<u>147</u>
<u>CONSOLIDATED FABRIC FUND CAPITAL (II)</u>		
<u>CAPITAL ACCOUNT</u>		
Credit Balance held at 31 December at cost	<u>518,677</u>	<u>4,820</u>
Market Value of Balances at 31 December	<u>614,289</u>	<u>7,057</u>
<u>TEMPORARY ACCOUNT</u>		
Credit Balance held at 31 December	<u>(655)</u>	<u>0</u>
<u>FUNDS HELD BY THE CONGREGATION</u>		
	£	£
Bank of Scotland		
Treasurers Account – General	33,550	52,232
Community Cafe	<u>3,830</u>	<u>4,563</u>
	<u>37,380</u>	<u>56,795</u>

During the year the property of Clarebrand Manse was sold for total net proceeds of £222,253, of which Carlingwark Parish Church are due to receive around £100,000 in 2026. This will be invested into the Church of Scotland Fabric Fund. Also During the year Kelton Church was sold for total net proceeds of £79,963 and this was also invested in the Fabric Fund.