DUNFERMLINE NORTH PARISH CHURCH

ACCOUNTS FOR THE YEAR ENDED

31st DECEMBER 2025

CONGREGATION NO: 241460

CHARITY NO: SC013226

DUNFERMLINE NORTH PARISH CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

TRUSTEES' ANNUAL REPORT

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Organisational Structure

The Church is administered in accordance with the terms of the Unitary Constitution. Several teams have been set up comprising elders, members and adherents of the congregation reporting to the Kirk Session which met 2 times in the year.

Trustee appointment

Members of the Kirk Session are the charity trustees. The Kirk Session 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. The Interim Moderator is a member of the Kirk Session and appointed by Presbytery.

In May 2026, Fife Presbytery appointed several Assessor Elders. These are shown below and are marked with an *.

Reference and Administrative information

Charity Name:	Dunfermline North Parish Church
Charity Registration Number:	SC013226
Congregation Reference No:	241460
Contact Adress:	Jean Robinson 26 Whitemyre Court Dunfermline KY12 9PF
Trustees	Rev A Paterson (until February 2025), K Logan, N Axford, M Croal, Janice Falconer, James Falconer, G Primrose, J Robinson, M Roy, E Smith, R Smith, Rev M Goodison (from July to October 2025), J Wallace*, C Blanchflower*, A Croxford*, A Olszak*, C McKenzie*, M Wilkinson*, M Dow*, W Henderson* (* from May 2026), E Oliver (IM from Feb 26), L Harley (From 30 August 2026)
Minister:	Vacant
Session Clerk:	Graham Primrose (until June 2026) Douglas Millar (from August 2026) – currently vacant
Church Treasurer:	Jean Robinson
Independent Examiner:	David Allan

TRUSTEES' ANNUAL REPORT (continued)

Achievements and Performance

We continue to follow Jesus in sharing the gospel message and we are also working well within the community and serving those who need help. The Elders of the Church take their responsibilities seriously and like the past number of years we have been held back from fulfilling our Mission due to the actions of Fife Presbytery and the uncertainty of the future of the whole church. We are working well within the community and are engaging with other groups in the Parish.

We struggled to get pulpit supply, and we were blessed when the Rev Andrew Paterson agreed to do this for us on a long-term basis. The change in our fortunes as a church have started to bear fruit and this can only be down to the constant and continued spiritual guidance from Rev Andrew Paterson, which has seen a growth in our church and are thriving at the moment down to Rev Andrew Paterson's commitment to us, this has continued over the past twelve months.

Our numbers have increased again over this time on a Sunday, North Church has one or two travelling to come to morning worship on a regular basis, from areas that want to hear the gospel preached.

The mission of reaching out to those new houses in the North Western Expansion has moved much slower than we would like. For much of the year we have been working without an Interim Moderator which has limited our progress as no decisions could be made.

The schools have used the church for their services again and they will be in again this coming year.

We look forward to seeing where God wants us to be, with a renewed hope that God's grace will shine in our favour.

Financial Review

Due to the uncertainty of our future and the state of the economy more generally our income remains low. Expenses for heating and maintaining a safe building have been high this year.

We had a deficit for the year of £10,465.

Income from hall rentals remained good at £5,436 due to us maintaining a safe and comfortable place for both members and the community to use.

Reserves Policy

It continues to be the trustees' policy to hold reserves of over 12 months expenditure.

TRUSTEES' ANNUAL REPORT (continued)

The Future

As noted above, since the end of the year Fife Presbytery appointed Assessor Elders to assist with the management of the affairs of the church.

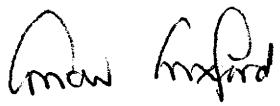
In recent years, the Kirk Session have been looking for a way forward. At a meeting in June 2026 the Kirk Session explored a range of options at how the church can reach out to the growing Parish in the north of Dunfermline. It is hoped that a way forward can be found in 2026 to begin that journey.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which gives sufficient detail to enable an appreciation of the transactions of the church during the financial year.

The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland 2008. 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 on 1 September 2026 and signed on their behalf,



Andrew Croxford, Trustee

DUNFERMLINE NORTH PARISH CHURCH
ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNFERMLINE NORTH PARISH CHURCH

I report on the Accounts of the charity for the year ended 31 December 2025, which are set out on pages 6 to 9.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations").

The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the Accounts as required under section 44(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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

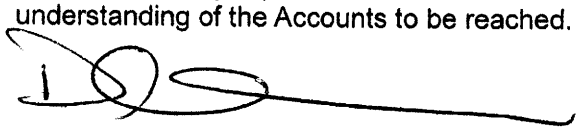
In the course of my examination, no matter has come to my attention

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)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; and

   - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.



David Andrew Allan BA FCIBS
41 Garvock Hill
Dunfermline
Fife
KY12 7UR
7th September 2026

DUNFERMLINE NORTH PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds £	Restricted Funds £	TOTAL £	2024 TOTAL £
Receipts				
Donations (Note 3)	16,459	-	16,459	16,534
Legacies	-	-	-	-
Bank & Deposit Interests	-	-	-	-
Donation	340	-	340	250
Grants	-	-	-	-
	16,799	-	16,799	16,784
Rental of Halls	5,346	-	5,346	5,544
Redemption of Investments	-	-	-	-
	5,346	-	5,346	5,544
Total Receipts	22,145	-	22,145	22,328
Payments (Note 4)				
Costs of generating funds	-	-	-	-
Charitable Activities	32,610	-	32,610	31,370
Governance costs	-	-	-	-
Total payments	32,610	-	32,610	31,370
Surplus/-Excess of Payments over Receipts	- 10,465	-	- 10,465	- 9,042

DUNFERMLINE NORTH PARISH CHURCH
STATEMENT OF BALANCES
As at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	2025 TOTAL £	2024 TOTAL £
Bank and Cash Balances				
Balances brought forward	56,020	-	56,020	65,062
Movement in year ;				
Excess of payments over receipts	- 10,465	-	- 10,465	- 9,042
	45,555	-	45,555	56,020
Assets				
Gift Aid Tax Recoverable from HMRC	7,100	-	7,100	3,164
Proceeds frrom sale of manse	314,000	-	314,000	314,000
	321,100	-	321,100	317,164
Liabilities				
Due to General Trustees from sale of manse	31,400	-	31,400	31,400
Giving to Grow contributions	8,824	-	8,824	7,119
	40,224	-	40,224	38,519

The accounts were approved by the Kirk Session on 1 September 2026

For and on behalf of the Kirk Session:

A W Croxford Elder

J M Robinson Treasurer

DUNFERMLINE NORTH PARISH CHURCH
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1 Trustees' remuneration and related party transactions

No Trustee received any remuneration during the year.
No Trustee received reimbursement of expenses.

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.

2 Movement in Funds

	At 1 Jan 2025	Incoming Resources	Outgoing Resources	Transfers	At 31 Dec 2025
	£	£	£	£	£
Unrestricted Funds					
General Fund	24,924	22,145	32,610	320	14,779
Designated Fabric Fund	7,569	-	-	-	7,569
Designated Tea/coffee Fund	320	-	-	- 320	-
Designated Benevolent Fund	2,418	-	-		2,418
Designated Mitchell Fund	11,551	-	-	-	11,551
Designated Growing Together Mission Fund	9,238	-	-	-	9,238
	56,020	22,145	32,610	-	45,555
Restricted Funds	-	-	-	-	-
TOTAL FUNDS	56,020	22,145	32,610	-	45,555

Purpose of Designated Funds

Designated Fabric Fund	- to set aside funds to maintain the properties.
Designated Tea/coffee Fund	- to provide tea and coffee after worship to allow interaction.
Designated Flower Fund	- to provide flowers in the church at worship.
Designated Benevolent Fund	- to assist persons considered needy by the trustees.
Designated Mitchell Fund	- to assist in general support of the congregation's worship commitmei
Designated Growing Together Mission Fund	- to assist in financing the comminity iniative

3 Analysis of Donations

	2025	2024
	£	£
WFO Scheme	3,541	3,186
Gift Aid Small Donations	5,440	7,675
Tax Recovered	-	-
Ordinary Offerings	7,478	4,913
Other offerings	-	440
Teas	-	320
	16,459	16,534

4 Analysis of Payments

	2025	2024
	£	£
Costs of generating funds	-	-
Charitable activities		
Ministries and Mission Allocation	-	3,432
Presbytery Dues	777	777
Insurance	3,206	2,875
Pulpit Supply	4,900	1,950
Cleaning	3,375	1,780
Service Contracts	10,223	7,102
Other Ministerial costs	-	1,690
Fabric repairs and maintenance	8,197	1,159
Fabric capital	-	5,717
Locum costs	-	-
Council Tax	-	3,905
Other general expenses	1,933	983
	32,610	31,370
Governance costs	-	-
Total Payments	32,610	31,370

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund, which bears the costs of all ministers' stipends and employers' 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 of service) £39,856.

6 Sale of manse

The sale of the church manse took place in November 2024. The title to the manse was held by the congregation. The net sale proceeds of £314,000 were held in a separate bank account until clarification was received from the Church of Scotland.

In accordance with the law of the Church of Scotland, 10% of the net proceeeds are due to be paid to the General Trustees.

The net proceeds are retained by the congregation for the fabric purposes of this congregation or any other church with which our Church might enter into a Union.

On 1st September 2026 the amount due to the General Trustees has been paid and the remaining funds are now held by the church for the purposes above.

7 Preparation of Accounts

The accounts are prepared on a receipts and payments basis.