

Charity registration number SCO13503 (Scotland)

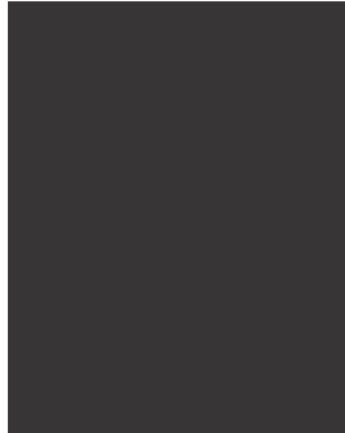
**DALRYMPLE PARISH CHURCH**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

# DALRYMPLE PARISH CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees



### Board Members



### Charity number (Scotland)

SCO13503

### Principal address

Dalrymple Parish Church  
Ayr  
Ayrshire  
United Kingdom  
KA6 6DL

### Independent examiner

Azets  
3 Wellington Square  
Ayr  
Ayrshire  
United Kingdom  
KA7 1EN

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# DALRYMPLE PARISH CHURCH

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# DALRYMPLE PARISH CHURCH

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report and financial statements 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 financial statements and comply with the Charity's governing document, 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 (FRS 102) (effective 1 January 2019)".

#### **Objectives and activities**

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

In addition to the weekly service of worship, other services are held in connection with the local Primary School and at other stated times. There are no organisations, but a programme of social events is in place.

#### **Volunteers**

The role of Volunteers in the Church, is acknowledged. Their support and assistance throughout the year in helping at services, organising fund raising events and dealing with fabric matters, greatly enhances the life of the Church.

The time and skills provided by volunteers is not financially valued in these accounts, but is acknowledged and appreciated.

#### **Achievements and performance**

Regular weekly services; weddings; funerals; social events; involvement in the community.

#### **Financial review**

The total ordinary income for the year 2024 was £33,898 (2023: £21,562) 2023 has been restated as £13,941, due to prior year errors in allocations.

We are actively pursuing every avenue to increase contributions eligible for Gift Aid and we are working hard at Fund raising opportunities.

This confirms the view that the fewer members attending Church are working harder each year to maintain an economically viable Church.

On the expenditure side, we spent £32,129 (2023: £24,241).

#### **Reserves policy**

The trustees consider it prudent to hold reserves, including designated funds, to cover approximately six months of normal expenditure.

The Church has a General Fund and an Endowment Fund.

# DALRYMPLE PARISH CHURCH

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The General Fund is available for use at the discretion of the Trustees in furtherance of the general objectives of the parish.

#### Endowment Fund

The fund is used for the maintenance of the grave of W Thomson.

The balances held in reserves as at 31 December 2024 were:

	£
<b>Unrestricted funds</b>	
General fund	7,670
<b>Endowment fund</b>	
W Thomson fund	<u>2,720</u>
	<u>10,390</u>

#### **Principal funding sources**

Our main sources of income consist of: Gift Aid donations and any tax recoverable, Collections at Church services and any tax recoverable, 'one off' donations and we have an ongoing fundraising programme and our church hall is used occasionally by various local outside organisations. The Church has a small annual income from weddings and funerals.

#### **Structure, governance and management**

The Church is administered in accordance with the terms of the Model Deed of Constitution.

#### **Recruitment and appointment of new trustees**

Members of the Kirk Session and the Congregational Board 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. The Minister, who is a member of the Kirk Session, is elected by the Congregation and inducted by Presbytery. The Congregational Board is appointed from within the Congregation and members of the Congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board members are then appointed at the Stated Annual Meeting and serve a period of three years after which they must seek re-election at next Stated Annual Meeting.

#### **Risk management**

In common with many Churches, the Kirk Session is aware of the risks associated with an ageing congregation. Without the introduction of new members, in time, the membership roll will fall, leading to a reduction in attendance at services, pressure on fewer individuals to take on tasks and responsibilities and a potential drop in income.

To address this, the Kirk Session actively encourages non-members to attend services and other activities held in the community. It is felt that this regular contact with non-members can lead to their involvement.

#### **Organisation structure**

The Congregational Board is chaired by the the Minister and meets as required. The Kirk Session meets as required and is responsible for the spiritual affairs within the Church.

The Trustees' report was approved by the Board of Trustees.



# DALRYMPLE PARISH CHURCH

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2024*

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Trustee

Dated: 18 June 2025

# DALRYMPLE PARISH CHURCH

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2024*

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The Trustees are responsible for preparing the Trustees' Report and the 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 Trustees to prepare financial statements for each financial year which give 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them 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 provisions of the trust deed. 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.

# DALRYMPLE PARISH CHURCH

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DALRYMPLE PARISH CHURCH

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I report on the financial statements of the Charity for the year ended 31 December 2024, which are set out on pages 6 to 12.

#### **Respective responsibilities of Trustees and examiner**

The Charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Azets  
3 Wellington Square  
Ayr  
Ayrshire  
KA7 1EN  
United Kingdom

Dated: 18 June 2025



# DALRYMPLE PARISH CHURCH

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
	Notes	2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	2	21,071	-	21,071	7,299	-	7,299
Other trading activities	3	12,714	-	12,714	6,467	-	6,467
Investments	4	113	-	113	175	-	175
<b>Total income</b>		<b>33,898</b>	<b>-</b>	<b>33,898</b>	<b>13,941</b>	<b>-</b>	<b>13,941</b>
<b>Expenditure on:</b>							
Charitable activities	5	32,129	-	32,129	24,241	-	24,241
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		<b>1,769</b>	<b>-</b>	<b>1,769</b>	<b>(10,300)</b>	<b>-</b>	<b>(10,300)</b>
Fund balances at 1 January 2024		5,901	2,720	8,621	16,201	2,720	18,921
<b>Fund balances at 31 December 2024</b>		<b>7,670</b>	<b>2,720</b>	<b>10,390</b>	<b>5,901</b>	<b>2,720</b>	<b>8,621</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# DALRYMPLE PARISH CHURCH

## BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Current assets</b>					
Cash at bank and in hand		11,285		9,515	
<b>Creditors: amounts falling due within one year</b>	8	(895)		(894)	
Net current assets			10,390		8,621
<b>Capital funds</b>					
Endowment funds	11		2,720		2,720
<b>Income funds</b>					
<u>Unrestricted funds</u>					
General & Designated funds	10	7,670		5,901	
			7,670		5,901
			10,390		8,621

The financial statements were approved by the Trustees on 18 June 2025

# DALRYMPLE PARISH CHURCH

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

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention

#### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.3 Incoming resources

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

#### 1.4 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### 2 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Donations and gifts	21,071	7,299
<b>Donations and gifts</b>		
Ordinary offerings	4,482	4,649
Other offerings donations	8,045	8,474
Donations	1,385	1,490
Tax on Gift Aid Donations	6,772	-
Other	387	(7,314)
	21,071	7,299

The estimated total amount donated by Trustees during the year is £4,087 (2023 - £4,318).

# DALRYMPLE PARISH CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Other trading activities

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Fundraising events	12,714	6,467

### 4 Investments

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Interest receivable	113	175

### 5 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Ministries & mission allocation	12,320	13,586
Presbytery dues	405	405
Minister's expenses	602	788
Other staffing costs	4,020	4,120
Fabric repair & maintenance	2,656	1,074
Heat & light	7,696	1,045
Insurance	2,121	2,095
Other expenses	1,414	234
	31,234	23,347
Share of governance costs	895	894
	32,129	24,241

# DALRYMPLE PARISH CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 6 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

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 p.a. and the Maximum Stipend in fifth and subsequent years of service, £38,884.

#### Trustees' expenses

During the year [REDACTED] a trustee of the Church, received reimbursement of ministerial expenses incurred totaling £602 (2023: £788). No other Trustee or related person had any personal interest in any contract or transaction entered into by the charity.

#### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 8 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	895	894

#### 9 Analysis of net assets between funds

	Unrestricted funds 2024 £	Endowment funds 2024 £	Total Unrestricted funds 2024 £	Endowment funds 2023 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:					
Current assets/(liabilities)	7,670	2,720	10,390	5,618	3,003
	7,670	2,720	10,390	5,618	3,003

# DALRYMPLE PARISH CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 10 General and designated funds

The income funds of the charity include the following general and designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2024	Incoming resources	Movement in funds			Balance at 31 December 2024
	£	£	Resources expended	Transfers	Revaluations, gains and losses	£
General Fund	5,901	33,898	(32,129)	-	-	7,670
	<u>5,901</u>	<u>33,898</u>	<u>(32,129)</u>	<u>-</u>	<u>-</u>	<u>7,670</u>

#### 11 Endowment funds

Endowment funds represent assets which must be held permanently by the Charity. Income arising on the endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	Balance at 1 January 2024	Incoming resources	Movement in funds			Balance at 31 December 2024
	£	£	Resources expended	Transfers	Revaluations gains and losses	£
<b>Permanent endowments</b>						
W Thomson fund	2,720	-	-	-	-	2,720
	<u>2,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,720</u>

#### 12 Related party transactions

There were no disclosable related party transactions during the year (2023 - none)

#### 13 Funds held on behalf of the congregation by the church of scotland trustees

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

	2024 £	2023 £
<b>Capital Account</b>		
Market value of balances at 31 December 2024:		
Growth Fund General Purposes	1,035	1,035
Growth Fund General Purposes - W.Thomson Dec'd	2,720	2,720
Consolidated Fabric Fund	62,234	62,234
	<u>65,989</u>	<u>65,989</u>

# DALRYMPLE PARISH CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 14 Prior period adjustment

#### Changes to the balance sheet

	At 31 December 2023		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Current assets</b>			
Bank and cash	17,136	(7,621)	9,515
Capital funds			
Endowment funds	3,003	(283)	2,720
Income funds			
Unrestricted funds	13,239	(7,338)	5,901
<b>Total equity</b>	<b>16,242</b>	<b>(7,621)</b>	<b>8,621</b>

#### Changes to the profit and loss account

	Period ended 31 December 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Donations and legacies	14,920	(7,621)	7,299
Net movement in funds	(2,679)	(7,621)	(10,300)

A prior period adjustment has been included to correct previously misallocated expenses.