

Charity registration number SCO13503 (Scotland)

DALRYMPLE PARISH CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

DALRYMPLE PARISH CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Rev. B Hendrie
Mr A Grant
Mr R Kerr
Mr H Murdoch
Mr W Paterson
Mrs J McTaggart
Mrs E W Cottrell
Mr D A Cottrell - Session Clerk
Mrs A S Murdoch
Mrs M R Kowalski - Treasurer
Mrs I Wilson
Mr T Parker-Jarvis (Appointed 1 January 2025)

Board Members

Mrs S Fisher
Mr F Fisher

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

DALRYMPLE PARISH CHURCH

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DALRYMPLE PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements 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 financial statements and comply with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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 2025 was £42,611 (2024: £33,898).

We are actively pursuing every avenue to increase contributions eligible for Gift Aid and we are working hard at fundraising 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 £38,892 (2024: £32,129).

The Church hall was sold in the year, allowing us to afford required repair works and a new heating system.

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.

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

The Endowment Fund is used for the maintenance of the grave of W Thomson.

DALRYMPLE PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The balances held in reserves as at 31 December 2025 were:

	£
Unrestricted funds	
General fund	11,389
Endowment fund	
W Thomson fund	<u>2,720</u>
	<u>14,109</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 the 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.



Mr D A Cottrell - Session Clerk

Trustee

Dated: 30 April 2026

DALRYMPLE PARISH CHURCH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

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 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

I report on the financial statements of the Charity for the year ended 31 December 2025, which are set out on pages 5 to 11.

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 Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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. 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 seeking 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.

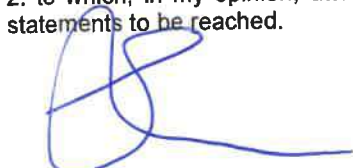
Independent examiner's statement

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

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



Stephen Wilkie B.Acc C.A.

3 Wellington Square
Ayr
Ayrshire
KA7 1EN

8 June 2026

DALRYMPLE PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds	Endowment funds	Total	Unrestricted funds	Endowment funds	Total
	Notes	2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	16,572	-	16,572	21,071	-	21,071
Other trading activities	3	5,349	-	5,349	12,714	-	12,714
Investments	4	109	-	109	113	-	113
Other income	5	20,581	-	20,581	-	-	-
Total income		<u>42,611</u>	<u>-</u>	<u>42,611</u>	<u>33,898</u>	<u>-</u>	<u>33,898</u>
Expenditure on:							
Charitable activities	7	38,892	-	38,892	32,129	-	32,129
Total expenditure		<u>38,892</u>	<u>-</u>	<u>38,892</u>	<u>32,129</u>	<u>-</u>	<u>32,129</u>
Net income and movement in funds		3,719	-	3,719	1,769	-	1,769
Reconciliation of funds:							
Fund balances at 1 January 2025		7,670	2,720	10,390	5,901	2,720	8,621
Fund balances at 31 December 2025		<u>11,389</u>	<u>2,720</u>	<u>14,109</u>	<u>7,670</u>	<u>2,720</u>	<u>10,390</u>

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 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		15,049		11,285	
Creditors: amounts falling due within one year	10	<u>(940)</u>		<u>(895)</u>	
Net current assets			<u>14,109</u>		<u>10,390</u>
Capital funds					
Endowment funds	13		2,720		2,720
Income funds					
<u>Unrestricted funds</u>					
General & Designated funds	12	<u>11,389</u>		<u>7,670</u>	
			<u>11,389</u>		<u>7,670</u>
			<u>14,109</u>		<u>10,390</u>

The financial statements were approved by the Trustees on 30 April 2026



Mr D A Cottrel - Session Clerk
Trustee



Mrs M R Kowalski - Treasurer
Trustee

DALRYMPLE PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Dalrymple Parish Church is an unincorporated religious organisation.

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 2025 £	Unrestricted funds general 2024 £
Donations and gifts		
Ordinary offerings	3,925	4,482
Other offerings donations	7,439	8,045
Donations	1,910	1,385
Tax on Gift Aid Donations	3,025	6,772
Other	273	387
	<hr/>	<hr/>
	16,572	21,071
	<hr/>	<hr/>

The estimated total amount donated by Trustees during the year is £4,051 (2024: £4,087).

DALRYMPLE PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	5,349	12,714

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	109	113

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Church of Scotland	18,331	-
Insurance Claim	2,250	-
	20,581	-

6 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	470	445

DALRYMPLE PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Ministries & mission allocation	13,013	12,320
Presbytery dues	520	405
Minister's expenses	915	602
Other staffing costs	4,210	4,020
Fabric repair & maintenance	5,120	2,656
Heat & light	11,112	7,696
Insurance	2,054	2,121
Other expenses	1,008	1,414
	<u>37,952</u>	<u>31,234</u>
Share of governance costs	940	895
	<u>38,892</u>	<u>32,129</u>

8 Trustees

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

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 p.a. and the Maximum Stipend in fifth and subsequent years of service, £39,856.

Trustees' expenses

During the year Rev B. Hendrie, a trustee of the Church, received reimbursement of ministerial expenses incurred totaling £815 (2024: £602). No other Trustee or related person had any personal interest in any contract or transaction entered into by the charity.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>940</u>	<u>895</u>

DALRYMPLE PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

11 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Total
	2025	2025	2025
	£	£	£
At 31 December 2025:			
Current assets/(liabilities)	11,389	2,720	14,109
	<u>11,389</u>	<u>2,720</u>	<u>14,109</u>
	<u>11,389</u>	<u>2,720</u>	<u>14,109</u>
	Unrestricted funds	Endowment funds	Total
	2024	2024	2024
	£	£	£
At 31 December 2024:			
Current assets/(liabilities)	7,670	2,720	10,390
	<u>7,670</u>	<u>2,720</u>	<u>10,390</u>
	<u>7,670</u>	<u>2,720</u>	<u>10,390</u>

12 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 2025	Incoming resources	Movement in funds			Balance at 31 December 2025
	£	£	Resources expended	Transfers	Gains and losses	£
			£	£	£	
General Fund	7,670	40,361	(36,642)	-	-	11,389
Designated Fund	-	2,250	(2,250)	-	-	-
	<u>7,670</u>	<u>42,611</u>	<u>(38,892)</u>	<u>-</u>	<u>-</u>	<u>11,389</u>

DALRYMPLE PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 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 2025	Incoming resources	Movement in funds		Gains and losses	Balance at 31 December 2025
	£	£	Resources expended	Transfers	£	£
Permanent endowments						
W Thomson fund	2,720	-	-	-	-	2,720
	<u>2,720</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,720</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2024 - none)

15 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

	2025 £	2024 £
Capital Account		
Market value of balances at 31 December 2025:		
Growth Fund General Purposes	1,035	1,035
Growth Fund General Purposes - W.Thomson Dec'd	2,720	2,720
Consolidated Fabric Fund	115,705	62,234
	<u>119,460</u>	<u>65,989</u>