

The Church of Scotland

Dunscore Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Congregation No: 080454

Charity No: SC016060

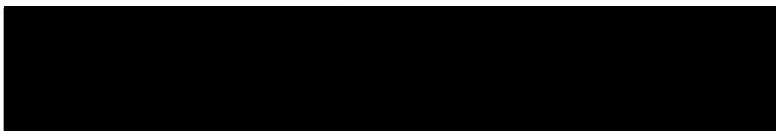
Reference and Administrative Information

Charity Name: Dunscore Parish Church

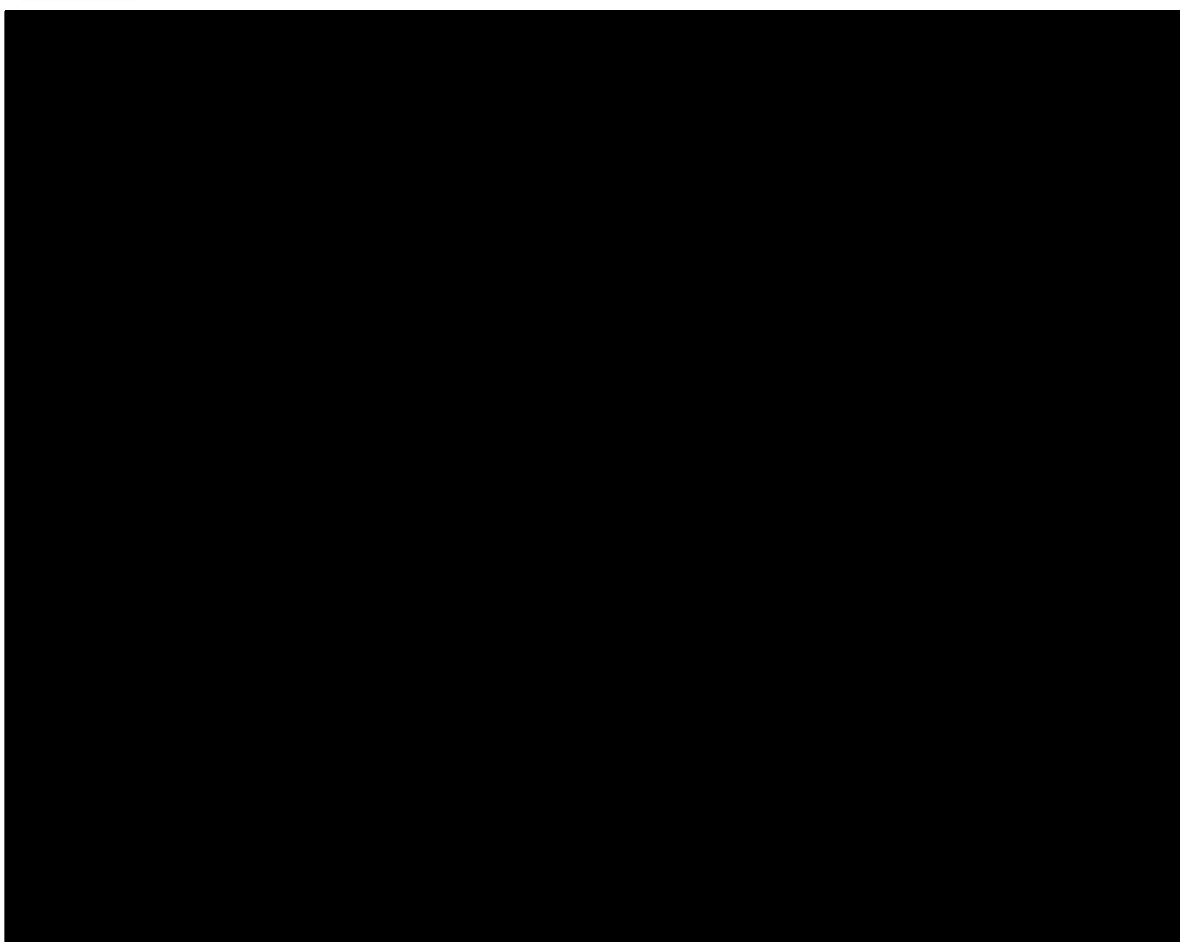
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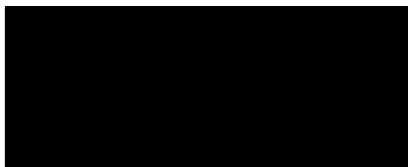
Contact Address:



Trustees



Independent Examiner



Bankers

Bank of Scotland
91, High Street,
Dumfries
DG1 2BN

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of 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 for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Chair of the Congregational Board is elected by Board members and the Board meets five times in a year. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

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.

Achievements and Performance

The number of parishioners on our Roll for 2024 is 138.

Morning services are attended by an average of 25 people, watched on-line live by 0-3 and an average of 20 watch the recording. Due to the leaders of Messy Church moving to another area, we have replaced these monthly services with one called "All Together Now" which is aimed at all ages. This has been well received and we continue to refine these services with suggestions from the congregation. Kids in Kirk is also held once a month where two adults lead a session for children outwith the sanctuary. We enjoy communion three to four times a year and are trying different formats. Over and above our regular Sunday services, there is a monthly evening service, a Conventicle, a Holocaust memorial event, an early-morning Easter service as well as Remembrance Day and Christingle services. Fellowship and refreshments are very popular after all services. Our

Trustees' Annual Report (cont.)

Year ended 31 December 2024

Connect bible study programme attracts between 8-15 people. Three of the four teams who provide short church services at the local care home are formed and organised by members of Dunscore Church.

Two of our church members wrote a short book commemorating the 200 years since the current church building was built and this is on sale in the Heritage Room which is open every Sunday between Easter and October.

We try to keep our church and our Christianity present in the community with an excellent and up-to-date website, Facebook presence and with very active email communication. Our church building is used for fund-raising and informative events including armchair travel evenings, a Following Death forum and concerts. The local Amateur Dramatic group uses the church for practice and production purposes and the Fairtrade group hold meetings and a very busy Big Brew event in the church each year.

Other popular fundraising initiatives are the annual plant-sale with bric-a-brac and books, a presence at the local Gala day and an open garden and afternoon tea at the manse.

Our Church Family is well respected and represented within all other organisations in the village.

Financial Review

The Dunscore Church year started financially with a surprise reduction in amount paid to us by Church of Scotland for glebe rent. This decrease was an amount which equated approximately to our normal annual fundraising total. This unwelcome news came shortly before it emerged that the replacement of the Manse roof was required.

The cost of the works to the Manse roof, approximately £30,000, to be shared with our sister congregation, Glencairn and Moniaive Church, focussed our congregational board on targeted fundraising. This situation also triggered an application for a grant from Church of Scotland which happily resulted in a 100% recovery of the roof replacement cost.

This welcome contribution, along with the generous donations from the members and supporters, has enabled Dunscore Church to end the year with a surplus of receipts over payments.

We were also fortunate this year to be recipients of a legacy which was placed in our 95 day account, thus giving Dunscore Church a cushion against future expenditure within a background of falling membership and the continued responsibility for maintenance and repair of Church and Manse buildings. For additional transparency, this 95 day account has now been placed along with the other unrestricted bank accounts.

In summary, the annual accounts for 2024 show that Dunscore Church has the resilience to withstand unexpected financial challenges and consequently has ended the year in a satisfactory financial position.

Trustees' Annual Report (cont.)

Year ended 31 December 2024

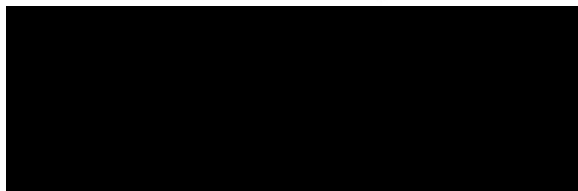
Reserves Policy

It is the Trustees' policy to hold sufficient reserves to cover anticipated expenditure for six months. At the year-end Dunscore Church held unrestricted cash funds of £86,999. This figure represents more than twelve months of expenditure in 2024.

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 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,



Date.....11/3/25

Dunscore Parish Church

Charity No: SC016060

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

Independent Examiner's Report to the Trustees of Dunscore Parish Church

I report on the accounts of the charity for the year ended 31st December, 2024 which are set out on pages 7 to 11.

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.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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. 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 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 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 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 13 March 2025

Dunscore Parish Church
Receipts and Payments Account
Year ended 31 December 2024

Receipts	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
		£	£	£	£	£
Donations	3	29,876	1,385	0	31,261	26,344
Legacies		29,483	0	0	29,483	0
Activities for Generating Funds		4,382	28	0	4,410	2,617
Bank/ Deposit interest		1,048	141	0	1,189	87
Investment income		0	0	0	0	0
Weddings and funerals		1,170	0	0	1,170	1,179
Life and work		126	0	0	126	0
Sale of investments		0	0	0	0	0
Glebe rent/other endowment		250	0	0	250	3,500
Endowment rent		701	0	0	701	709
Messy Church		0	0	0	0	0
Grants		29,766	0	0	29,766	0
Consolidated Fabric Fund		0	0	0	0	0
Other receipts		17,539	0	0	17,539	0
Total Receipts		114,341	1,554	0	115,895	34,436
Payments	4					
Costs of generating funds		0	0	0	0	90
Charitable activities		65,911	676	0	66,587	35,584
Governance costs		0	0	0	0	0
Total Payments		65,911	676	0	66,587	35,674
Excess of Receipts over Payments for year before transfers		48,430	878	0	49,308	(1,238)
Transfers		0	0	0	0	0
Excess of receipts over payments for year		48,430	878	0	49,308	(1,238)

Statement of Balances

At 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>				
Bank & deposit balances brought forward	38,569	15,299	53,868	55,106
Movement in year:				
Excess of receipts over Payments for year	48,430	878	49,308	(1,238)
Bank & deposit balances available to be carried forward	86,999	16,177	103,176	53,868
<u>Investments at market value at 31.12.24</u>				
Nationwide 95-day saver account figures now part Bank & deposit balances above	0	0	0	17,539
<u>Assets</u>	0	0	0	0
<u>Liabilities</u>	0	0	0	0

The accounts were approved by the Kirk Session and Financial Board on 11th March 2025

For and on behalf of the Kirk Session and Financial Board

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Dunscore Parish Church

Charity No: SC016060

Dunscore Parish Church

Notes to the Account

1 Trustee Remuneration and Related Party Transactions

The Minister received £1,823 for travel, telephone and broadband expenses.

Our Associate [REDACTED] who is a trustee, received £ 237 for Pulpit Supply.

2 Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
General Fund	38,569	114,341	65,911	0	86,999
Restricted funds					
Lubuto Fund	445	1,413	0	0	1,858
Messy Church	1,369	0	112	0	1,257
Organist Fund	10,752	0	555	0	10,197
Consolidated Fabric Fund	2,733	141	9	0	2,865
Endowment funds	0	0	0	0	0
Total Funds	53,868	115,895	66,587	0	103,176

Purposes of Restricted Funds

Lubuto Fund: This is a fund to promote our links with a church in Zambia.

Messy Church: This is a fund for activities for children to which everyone is welcome: children, parents, carers and friends.

Organist Fund: This fund was set up for paying an organist with a legacy from the late Mary Whittle.

Consolidated Fabric Fund: This fund was set up in 2019 with the purpose of dealing with the proceeds of renting out the manse during the vacancy. It is administered by the Church of Scotland on behalf of Dunscore Church.

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
3. Analysis of Donations:					
WFO (Gift Aid & Non-Gift Aid)	16,516	0		16,516	15,982
Tax Recovered by Gift Aid	4,837	0		4,837	4,593
Ordinary Offerings (Open Plate)	3,918	0		3,918	3,416
Other Offerings, Donations etc.	4,605	1,385		5,990	2,353
Total donations	29,876	1,385	0	31,261	26,344
4. Analysis of Payments:					
Costs of generating funds					
Fundraising goods	0	0	0	0	90
Total cost of generating funds	0	0	0	0	90
Charitable activities					
Giving to Grow	19,025	0		19,025	19,332
Presbytery dues	483	0		483	483
Minister's expenses	1,823	0		1,823	1,636
Donations	50	0		50	418
Pulpit supply	237	0		237	356
Other staffing costs	0	555		555	693
Fabric repairs and maintenance	2,512	0		2,512	125
Consolidated Fabric Fund	0	9		9	0
Council Tax	1,267	0		1,267	1,252
Heat and light	3,049	0		3,049	2,664
Insurance	3,722	0		3,722	3,550
Other building costs	30,778	0		30,778	672
Church office expenses	233	0		233	548
Life and Work	126	0		126	168
Lubuto Twinning	0	0		0	2,552
Messy Church Youth Fund	0	112		112	181
Licences and memberships	568	0		568	542
Other expenses	2,038	0		2,038	412
Total cost charitable activities	65,911	676	0	66,587	35,584
Governance Costs	0	0	0	0	0
Independent examiner's fees	0	0	0	0	0
Total Payments	65,911	676	0	66,587	35,674

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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

6. Collections for Third Parties

	2024	2023
	£	£
Children's Society	119	0

In 2024 Poppy Scotland collected directly after the Dunscore Church Remembrance service.

