

Gretna Old, Gretna St Andrew's, Half Morton and Kirkpatrick Fleming Parish Church of Scotland

Scotland · Charity number SC016747

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1941-01-21
Register	View on the OSCR register

Contact

Address	Orchardfold 12 Bruce Street Annan Dumfries & Galloway DG12 5DF
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Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The charity's purpose is to advance the Christian faith and serve the local community through worship, pastoral care, fellowship, outreach and practical support for people in need. We also run community groups for children and adults.

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	£73,378	£74,381	-	0
2024-12-31	£46,102	£46,763	-	0
2023-12-31	£60,560	£64,375	-	0
2022-12-31	£38,475	£31,486	-	0
2021-12-31	£31,935	£42,516	-	0
2020-12-31	£28,546	£21,055	-	0

Accounts

The Church of Scotland

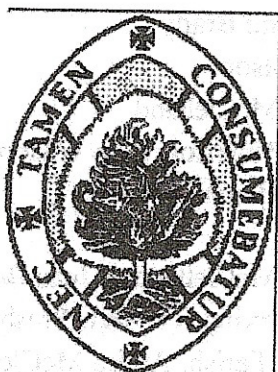
Gretna Old, Gretna St. Andrew's,

Half Morton

and

Kirkpatrick Fleming

Parish Church of Scotland



RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 070420

Charity No: SC 016747

For the year ended 31st December 2025

Reference and Administrative Information

Charity Name: Gretna Old, Gretna St. Andrew's, Half Morton and Kirkpatrick Fleming Parish Church of Scotland

Charity Registration No: SC 016747

Congregation Reference No: 070420

Contact Address: Orchardfold, 12 Bruce Street Annan DG12 5DF

Trustees

Jean B. Farish, Audra McClelland, Margaret Glendinning(Not Active), Dorothy A.R. Kirkpatrick, E Helen Welsh, Rita Wilson, Elizabeth C. Moffat, David W. Morton, Sarah R. Nicholson, Margaret Robertson, Jeremy Robinson, Pat Marshall, Alison Doyle & Joanne E. Boyde

Principal Office Bearers

Transition Minister	Rev Lynn Brady
Session Clerk	Rita Wilson
Treasurer	Audra McClelland
Minute Clerk	Helen Robinson, Rita Wilson
Gift Aid Convenor	Jean B. Farish
Property Convener	Vacant
Finance Team	Audra McClelland & Jean B. Farish
Finance Adviser	Elaine Irving [ex A&E Presbytery Treasurer]
Assistant Treasurers at Gretna Old	Jean B. Farish, Audra McClelland
Assistant Treasurer at St. Andrew's	Jean B. Farish & Audra McClelland
Signatories to the Church Accounts	Audra McClelland, Elizabeth C. Moffat, Margaret Robertson & E. Helen Welsh

Independent Examiner

Mrs Elaine Irving, 4 Blasket Place, Eaglesfield, Lockerbie DG11 3PG

Bankers

Cumberland Building Society, 105 Central Ave. Gretna, DG16 5AQ

Trustees' Annual Report for Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the 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. The Minister, is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session is responsible for all matters spiritual and temporal within the church. Certain responsibilities are delegated to committees such as the Property Committee.

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.

We currently have two Churches, Gretna Old Parish Church & St Andrews Parish Church. Our services are in Gretna Old on the first Sunday of the month at 9.30am and the rest of the month at St Andrews at 9.30am. Group Activities include Chatty Crafters; Wednesday Games for Children after school; Teacup Friday; Friendship Group; Holiday Activities for children.

Special Birthday and Wedding Anniversary cards are sent out on behalf of the Kirk Session to the Congregation.

Fresh flowers are given for decoration of the Churches they are distributed appropriately following the services.

Achievements and Performance

We are a quadruple union, linked with Hoddam, Kirtle-Eaglesfield and Middlebie (HKEM).

At the end of 2025 we had 13 Elders, plus 1 non active. We have a Transition Minister, Rev. Lynn Brady.

Financial Review

Our income not including Restricted (drawn down from 121) or Postbox items, is up by almost £6000 on the previous year. We have again drawn down from the General Trustees to pay property expenses this year of £29804.44. Excess of receipts over payments for the year is Minus £1002.61 i.e. we have paid out more than what came in.

Reserves Policy

The Trustees have not previously had a specific policy on reserves.

Trustees' Annual Report (cont)
Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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,

J. Farish

pp
Rita Wilson

Session Clerk

29/03 / 2026

**Independent Examiner's Report to the Trustees of Gretna Old, Gretna St. Andrew's, Half
Morton and Kirkpatrick Fleming Parish Church of Scotland**

SC 016747

I report on the accounts of the charity for the year ended 31 December 2025 on relevant pages.

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

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

Name Mrs Elaine Irving

Address: 4 Blasket Place
Eaglesfield
Lockerbie
DG11 3PG

Signed:-

E. K. Irving

Date:-

30/03/26.

Gretna Old, Gretna St. Andrew's, Half Morton and Kirkpatrick Fleming Parish Church

Receipts and Payments Account

Year ended 31 December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
Receipts	Note					
Donations	3	26326	29804	0	56131	32568
Legacies		0	0	0	0	0
Activities for Generating Funds		10556	0	0	10556	10228
Bank & Deposit interest		0	0	0	0	0
Sub Total		36882	29804	0	66687	42796
Refunds		2922	0	0	2922	754
Weddings & Funerals		3005	0	0	3005	2410
Total Receipts		42809	29804	0	72613	45960
Payments	4					
Costs of generating funds		652	0	0	652	1372
Charitable activities		42890	30074	0	72964	45249
Total Payments		43541	30074	0	73616	46621
Excess of Receipts over Payments for the year before transfers		-733	-270	0	-1003	-661
Excess of Receipts over Payments for the year		-733	-270	0	-1003	-661

Gretna Old, Gretna St. Andrew's, Half Morton and Kirkpatrick Fleming Parish Church of Scotland

Statement of Balances at 31 December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2025	2025	2025	2025	2024
Note	£	£	£	£	£
Bank & Deposit Balances					
Bank & deposit balances					
brought forward @ 1/1/25	9407	538	0	9945	9687
Movement in year:					
Excess of Receipts over Payments for the year	-733	-270	0	-1003	-661
Bank & deposit balances includes transfer	0			0	919
carried forward 31/12/25	8674	268	0	8942	9945
Assets					
General Trustees	597168	0	0	597168	601067
Gift Aid Receivable	1000	0	0	1000	1000
Tax Recovered on Gift Aid Donations Gift Day	1500	0	0	1500	1500
	599668	0	0	599668	603567

Liabilities

Brought forward from previous years	B/F	Actual 2024	Paid 2025		Total 2025	To 2024
		0	0	0	0	0
		0	0	0	0	0

The accounts were approved by the Kirk Session on

DATE: 29/03/2026

For and on behalf of the Kirk Session

PP
Rita Wilson

J. Farish

Session Clerk

DATE: 29/03/2026

Audra McClelland

A. McClelland Treasurer

DATE: 29/3/26.

Gretna Old, Gretna St. Andrew's, Half Morton and Kirkpatrick Fleming Parish Church of Scotland

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year the minister received reimbursement of expenses incurred directly to the value of £836.10 and via 121 to the value of £1225.83. Eileen Usher, Congregational Community Worker, received £233.10 (retired March) and Elsie Macrae as interim moderator of £541.42. We paid Council Tax due to Dumfries and Galloway Council in respect of shared costs for the Manse, Ecclefechan to the sum of £1076.28 for 2025.

Three members of the Kirk Session received reimbursement of £605.60 for listed expenses.

Two members of the Church received £60.00 as Church Officer.

No trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
	£	£	£	£	£
Unrestricted funds					
General Fund + transfers	9407	42809	43541	0	8674
Total Unrestricted	9407	42809	43541	0	8674
Restricted Funds					
Other restricted	0	29804	29804	0	0
Gretna and District Choral Society	538	0	270	0	268
Total Restricted	538	29804	30074	0	268
Cash Book Totals and B/F Bank (Total 1/1/25 start balance)	9945	72613	73616	0	8942
Funds Other [Not in Cash Book] /Restricted/					
Gretna Outreach Fund	972	1873	1887	0	959
Flower Fund St. Andrew's and Gretna Old	71	195	233	0	33
	1043	2068	2120	0	991
Bank Balance on 1/1/25	9945	Unrestricted Expenditure			43541
Unpresented Cheques 31/12/25	0				0
Cash in Hand 31/12/25	0				0
Unrestricted Income	42809	Restricted Expenditure			30074
Restricted income	29804				73616
	82558	Reconciled Bank Balance 31/12/25			8942

Purposes of Restricted Funds

Money from General Trustees for Fabric and Maintenance, Church Surveys, etc.

Flower Funds: These funds provide flowers for display during worship.

No specific Grant in account.

Gretna and District Choral Society: From 2014 for repairs of Digital Piano. Used £270 in 2025.

	Unrestricted Funds	Restricted Endowment Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
3. Analysis of Donations				
FWO Scheme (non Gift Aid)	2611	0	2611	2556
FWO Gift Aid Donations	4079	0	4079	6227
Gift Aid	6573	0	6573	4664
Tax Recovered on Gift Aid Donations	5266	0	5266	5278
Ordinary Offerings (Open Plate)	4569	0	4569	4417
Other Offerings, Donations etc (Retiring + Insurance + Legacies)	3201	0	3201	520
	26300	0	26300	23662
Activities for Generating Funds	10582	0	10582	10228
General Trustees	0	29804	29804	743
Refunds: Presbytery.	0		0	54
Grants	0	0	0	8163
Weddings & Funerals	3005		3005	2410
Donations [Pulpit Supply Refund] and [Restricted Funds]	2922	0	2922	700
	16509	29804	46314	22298
	42809	29804	72613	45960

	Unrestricted	Restricted Endowment			
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2025	2024
	£	£	£	£	£
4. Analysis of Payments					
Costs of generating funds					
FWO envelopes	57	0	0	57	55
	57	0	0	57	55
Charitable activities					
Maintenance <i>[Includes funds from General Trustees]</i>	665	29804		30470	3551
Heat & Light	5860			5860	5406
Organists	3210			3210	2940
Organ Tuning	0			0	0
Organist & Church Officer Funeral & Wedding	60			60	15
Internet & Phone	636			636	653
Bibles for Weddings	58			58	0
Flowers	0			0	100
Church Office Expenses	85			85	181
Postage	0			0	26
Council Tax D & G	1076			1076	375
COFS Insurance	4153			4153	3768
Other Restricted	0	270		270	0
Staff Travel	2321			2321	335
Kirk Session Expenses	595			595	1261
Mission Fund	0			0	57
CCLI	200			200	194
Lady Haig / Earl Haig	121			121	111
Grants Restricted <i>[Community, Families and Children]</i>	0	0		0	8843
Pulpit Supply	2922			2922	3535
Giving to Grow	19374			19374	14325
Manse Expenses	771			771	0
T G Baker (Sound System)	540			540	468
Presbytery Dues	837			837	423
	43485	30074	0	73559	46567
Total Payments	43541	30074	0	73616	46622
5. 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. The minimum stipend £32,433; the maximum stipend in 5th and subsequent years of service is £39,856.					
				2025	2024
				£	£
6. Collections for Third Parties					
Earl Haig Scotland	173			173	142
Farm Africa	92			92	0
Rev. Lynn / Cath Armistead reimbursement	500			500	0
	765			765	142

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

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>553882.09</u>	<u>575419.09</u>
Market Value of Balances at 31 December	<u>557100.83</u>	<u>578212.65</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>43415.50</u>	25648.79