

The Church of Scotland

Dalmellington Parish Church of Scotland

Church of Scotland Congregation No: 100545

Registered Scottish Charity No: SC031474

TRUSTEES' ANNUAL REPORT

AND

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2025

Dalmellington Parish Church of Scotland (SC031474)

Reference and Administrative Information

Charity Name:	Dalmellington Parish Church of Scotland
Charity Registration Number:	SC031474
Congregation Reference Number:	100545
Contact Address:	5 Shalloch Place Dalmellington Ayr KA6 7TW

Trustees

Mr D Chalmers	Miss A Miller
Mrs J Kerr	Mrs H McCreath
Mr W McPhail	Mrs C McPhail
Mrs J Barclay	Mrs A Orr
Mrs M Leslie	Miss S Stevenson
Mrs S Sturgeon	Mrs H Yates
Rev. Dr. A Vint	

Principal Office Bearers

Interim Moderator:	Rev. Dr. Allan Vint
Session Clerk:	Mrs J Barclay
Treasurer:	Mrs H Yates
Parish Assistant:	Rev. Dr. B Jenkinson (left 29.06.25)

Independent Examiner

Mrs Wilma McCann
7 Bellsbank Road
Dalmellington
KA6 7SN

Bankers

Royal Bank of Scotland
30 Sandgate
Ayr
KA7 1BY

Dalmellington Parish Church of Scotland (SC031474)

Trustees' Annual Report Year ended 31st December 2025

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. These are the elders of the church who are considered to have the appropriate skills for that office. The Interim Moderator, who is a member of the kirk Session, has been appointed by the Presbytery of Ayr.

Organisational Structure

The Kirk Session meets a minimum of three times a year and is moderated by the Interim Moderator. The Kirk Session is responsible for the spiritual affairs within the parish and the congregation, including fabric and finance matters.

Presbytery Plan

The Presbytery plan was passed at session and congregation for the union of the congregations of Dalmellington, Patna Waterside and Dalrymple. The union will commence on 1st January 2026 under the title of Doon Valley Church of Scotland, initially with Dalmellington and Patna Waterside but in deferred union with Dalrymple until the retirement of the minister there.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Dalmellington Parish Church serves several communities within the Doon Valley, namely Bellsbank, Burnton and Dalmellington. Public worship is led every Sunday morning at 11.30 am in the Bellsbank church building.

Special services are sometimes held jointly with Patna Waterside church, with times altered to 11.00 am.

Pastoral care was offered to the community at large through Rev. Dr. B Jenkinson until she left in June, locum Glenn Ronald was then appointed to look after the pastoral needs of the congregation and to lead worship. Chaplincy services are offered to Schools in Bellsbank and Dalmellington as requested.

A "Mums and Chums" toddler group is held in Bellsbank building on a Tuesday. The aim of the group is to offer friendship and guidance to younger members of the parish. The group enjoy the friendly atmosphere and encouragement afforded to both mums and children.

The Locum, Interim Moderator and other ministerial colleagues conduct funerals for members of both the congregations.

Dalmellington Parish Church of Scotland (SC031474)

Trustees' Annual Report (continued) Year ended 31st December 2025

Achievements and Performance

All local schools are offered the use of Church buildings for assemblies and any other services they may wish to hold.

Assistance is also offered to the two nursing homes within the community.

The church building is also available to let for birthday parties. It has been used for training courses run by the local trust.

Scripture Union also ran a week long activity for children during the school holidays.

A youth club for secondary school age children ran for the first half of the year. This was run by Bellsbank Initiative.

Dalmellington Parish Church of Scotland (SC031474)

Trustees' Annual Report (continued)
Year ended 31st December 2025

Financial Review

The Church's principal source of income continues to be from donations - £7,012 in 2025 (£9,171 2024).

The total income for the year is £16,147 (2024 £20,457).

The total expenditure in year is £17,716 (2024 £33,542) which includes window and roof repairs.

The deficit of receipts over payments for the year was £1,569 (2024 £13,085 deficit) which when deducted from the cash, bank and deposits brought forward of £56,160 leaves £54,591 to be carried forward to 2026. (£36,168 unrestricted, £17,823 restricted and £600 endowment funds) Investments with a market value of £1,376 were also held at the year end.

The Trustees are satisfied with the financial results for the year and the church's financial position at the year end.

Reserves Policy

It is the Trustees' policy to ideally hold reserves of at least six months expenditure including designated unrestricted funds.

At the end of 2025 the Church held unrestricted cash, bank and deposit funds of £36,168. This represents more than six months expenditure but the Trustees believe that this is to be welcomed in these difficult economic times.

Dalmellington Parish Church of Scotland (SC031474)

Trustees Annual Report (continued)

Year ended 31st 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,

Jean Barclay
J Barclay
Session Clerk

Date: 16/04/2026.

Dalmellington Parish Church of Scotland (SC031474)
Independent Examiner's Report
to the Trustees of Dalmellington Parish Church of Scotland

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 7 to 12.

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 for the year ended 31 December 2025, 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 accounts which accord with the accounting records and comply with Regulation 9 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 accounts to be reached.

Wilma McCann

Wilma McCann FCCA

7 Bellsbank Road
Dalmellington
Ayrshire
KA6 7SN

Date: 16/04/26

Dalmellington Parish Church of Scotland (SC031474)

**Receipts and Payments Account
Year ended 31st December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	7,012	-	-	7,012	9,171
Legacies		-	-	-	-	-
Grants		-	-	-	-	1,000
DPDT heating grant		-	-	-	-	1,128
DPDT flooring grant		-	-	-	-	400
DVDT grass cutting grant		-	-	-	-	256
Regular fundraising events		256	-	-	256	238
Bank & Deposit Interest		255	138	-	393	410
Investment Income		1,263	-	-	1,263	1,688
From General Trustees for chairs		-	-	-	-	5,241
From General Trustees for energy survey		-	-	-	-	145
From General Trustees for window repairs		3,965	-	-	3,965	-
From General Trustees for insurances		2,276	-	-	2,276	-
Rent of halls		975	-	-	975	900
Wayleaves		7	-	-	7	136
Total Receipts		16,009	138	-	16,147	20,457
Payments						
Cost of Generating Funds	4	-	-	-	-	-
Charitable Activities	4	17,666	-	-	17,666	33,492
Governance Costs	4	50	-	-	50	50
Total Payments		17,716	-	-	17,716	33,542
Excess of Payments over Receipts for the year before transfers		(1,707)	138	-	(1,569)	(13,085)
Transfers		-	-	-	-	-
Excess of Payments over Receipts for the year		(1,707)	138	-	(1,569)	(13,085)

Almellington Parish Church of Scotland (SC031474)
statement of Balances
At 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<u>Cash, Bank & Deposit Balances</u>					
Balances brought forward	37,875	17,685	600	56,160	69,245
Movement in year: Excess of Payments over Receipts for the year	(1,707)	138	-	(1,569)	(13,085)
Balances carried forward	<u>36,168</u>	<u>17,823</u>	<u>600</u>	<u>54,591</u>	<u>56,160</u>
<u>Investments at Market Value</u>					
Church of Scotland Investors' Trust - Growth Fund (cost £100)	<u>200 units</u>	<u>-</u>	<u>-</u>	<u>1,376</u>	<u>1 276</u>

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

Jean Barclay
J Barclay
Session Clerk

Heleen Yates
H Yates
Treasurer

1. Trustee Remuneration and Related Party Transactions

No trustee received a remuneration for services provided during the year.

Three Trustees were reimbursed for expenses totalling £523.57 in year.

2. Movement in Funds

	At 1 Jan 2025 £	Receipts 2025 £	Payments 2025 £	Transfers 2025 £	At 31 Dec 2025 £
Unrestricted funds					
Designated Reserve Fund	11,192	125	-	-	11,317
Designated Fabric Fund	980	-	-	-	980
Designated Sunday School Fund	10,902	122	-	-	11,024
Designated Trailblazers Fund	325	-	(325)	-	-
Designated Sunbeams Fund	355	-	(355)	-	-
Charity Shop Fund	-	-	-	-	-
Lunch Club Fund	87	-	-	-	87
Mums and Chums Club	104	276	(314)	-	66
General Fund	13,930	15,486	(16,722)	-	12,694
	<u>37,875</u>	<u>16,009</u>	<u>(17,716)</u>	<u>-</u>	<u>36,168</u>
Restricted Funds					
James Hope Fund	495	5	-	-	500
John Smith Memorial Fund	4,516	-	-	-	4,516
Janet Hopes Armour Fund	814	-	-	-	814
Flower Fund	11,860	133	-	-	11,993
	<u>17,685</u>	<u>138</u>	<u>-</u>	<u>-</u>	<u>17,823</u>
Endowment Fund					
Smith Window Fund	600	-	-	-	600
Total funds	<u>56,160</u>	<u>16,147</u>	<u>(17,716)</u>	<u>-</u>	<u>54,591</u>

Purposes of Designated and Restricted Funds

Reserve Fund: The Trustees have set aside funds as part of the reserves policy.

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Sunday School Fund: The Trustees have set aside funds for the operation of Sunday School activities

Dalmellington Parish Church of Scotland (SC031474)
Notes to the Accounts (continued)

3. Analysis of Donations

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
FWO Scheme (non Gift Aid/GASDS)	-	-	-	-	-
Gift Aid / GASDS Donations	720	-	-	720	1,105
Tax Recovered on Gift Aid/GASDS	-	-	-	-	2,313
Open Plate Offerings (non Gift Aid/GASDS)	4,992	-	-	4,992	4,403
Other Offerings, Donations etc.	1,300	-	-	1,300	1,350
	<u>7,012</u>	<u>-</u>	<u>-</u>	<u>7,012</u>	<u>9,171</u>

4. Analysis of Payments

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Cost of Generating Funds	-	-	-	-	-
Charitable Activities					
Giving to Grow	-	-	-	-	1,183
Church of Scotland - re Locum	417	-	-	417	-
Presbytery Dues	237	-	-	237	-
Minister's and Deacons Expenses	353	-	-	353	-
Other staffing costs	-	-	-	-	-
Fabric Repairs & Maintenance	6,364	-	-	6,364	16,362
Water Charges and Insurances	3,207	-	-	3,207	7,618
Organ and Equipment Maintenance	288	-	-	288	-
Heat & Light	4,970	-	-	4,970	7,296
Printing, Stationery and Postages	97	-	-	97	93
Other Expenses	1,733	-	-	1,733	940
	<u>17,666</u>	<u>-</u>	<u>-</u>	<u>17,666</u>	<u>33,492</u>
Governance costs	<u>50</u>	<u>-</u>	<u>-</u>	<u>50</u>	<u>50</u>

Dalmellington Parish Church of Scotland (SC031474)
Notes to the Accounts (continued)

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost 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 and the maximum stipend in the fifth and subsequent years of service was £39,856.

6. Collections for Third Parties

2025 £	2024 £
-	-

7. Governance Costs

Audit fee

50	50
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8. Items included in receipts exempt from Giving to Grow Calculation

Grants	DPDT heating grant	-	1,000
	DPDT flooring grant	-	1,128
	DVDT grass cutting grant	-	400
From General Trustees for chairs		-	5,241
From General Trustees for energy survey		-	145
From General Trustees for insurance		2,276	-
From General Trustees for windows		3,965	-
		<u>6,241</u>	<u>7,914</u>

These sums were received in order to pay for specific items of expenditure and do not form part of the churches regular income.

Dalmellington Parish Church of Scotland (SC031474)
Notes to the Accounts (continued)

2025

2024

APPENDIX

**Funds held by the Church of Scotland General Trustees for the benefit
of the congregation**

	2025 £	2024 £
REVENUE ACCOUNT		
Credit balance at 31st December	<u>1,189</u>	<u>3,165</u>
TEMPORARY ACCOUNT		
Debit balance at 31st December	<u>0</u>	<u>(2,182)</u>
CONSOLIDATED FAB FUND		
Credit balance at 31st December	<u>88,106</u>	<u>0</u>