

**THE CHURCH OF SCOTLAND**

**CARLINGWARK PARISH CHURCH**

**RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Congregation No. 080441**

**Charity No. SC011037**

**Carlingwark Parish Church of Scotland  
Reference and Administrative Information  
Year Ended 31 December 2025**

**Charity Name:** Carlingwark Parish Church

**Charity Registration Number:** SC011037

**Congregation Reference:** 080441

**Contact Address:** Craigley Cottage  
Gelston  
Castle Douglas  
DG7 1SR

**Trustees:**

Mrs S Bishop, Ms A Breton, Mrs A Brown, Miss J Brown, Mr R Brown, Mrs M Burney, Mrs L Carson, Mrs L Clark, Mrs D Cusack, Mrs R Gladstone, Mr J Feenan, Mr C Kennedy, Mrs F McCormick, Mr I McDonald, Ms E Manson, Mr J Murdoch, Mr Andrew Orr, Mr J Place, Mr I Proudfoot, Mrs A Ross, Mrs G Ruddick, Miss A Stoddart, Mrs J Walker, Mrs H Wemyss, Mr D Wishart.

**Principal Office-bearers**

**Minister:** Charge is vacant  
**Interim Moderator:** Rev Johannes Wildner  
**Session Clerk:** Miss Aileen Stoddart  
**Church Treasurer:** Mr Colin Kennedy

**Independent Examiner**

Mrs Eilidh J Hanman BA (Hons) CA  
Bell Ogilvy  
Chartered Accountants  
36 King Street  
Castle Douglas  
DG7 1AF

**Bankers**

Bank of Scotland  
192 King Street  
Castle Douglas  
DG7 1DB

**Carlingwark Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

**Structure, Governance & Management**

**Governing Document** The Church is administered in accordance with the terms of the Deed of Constitution (or 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.

**Organisational Structure**

The Kirk Session is chaired by the Minister/Interim Moderator and is responsible for the spiritual affairs within the church. It met 5 times during the year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. There are also Kirk Session teams who produce ideas to be discussed by the Kirk Session.

**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 achievement 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 of the 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 new united charge of Carlingwark Parish came into being on 1<sup>st</sup> January 2025. It is formed of the former parishes of Bengaim, Castle Douglas and Corssock and Kirpatrick Durham.

Numbers attending Church on a Sunday have grown throughout the year with an average of 70+ attending each Sunday in Castle Douglas with around 30 attending between the other two churches. We share fellowship each Sunday with tea and coffee after the service.

Church groups including Men's Breakfast, Young Women's Group, Craft and Cuppa and Book Group continue to flourish and all welcome people from the wider community.

The Community Kitchen which reopened in 2023 continues to operate successfully. This is run by volunteers from the Church with a paid Cook/Manager. Soup and filled roll lunches are provided one day a week with no charge being asked, though donations are welcome. This has provided popular with a wide range of people from the Community and surrounding area. Numbers range from 30-40 each. In 2025, a Supper Time began on one day a week. This is also run by volunteers and provides a 2 course supper. Again, there is no charge, though donations are welcome. Around 25 people come each week.

We support Castle Douglas Foodbank on a weekly basis and support the work of Christian Aid, particularly during Christian Aid week. We also support Crossreach, circulating newsletters and Christmas Catalogues and have regular updates from our Mission Partner, Gary Brough. We are twinning our toilets through the Toilet Twinning Scheme and by having collection boxes in all our Church and Hall toilets, have already funded 5 toilets and a tap. We are also twinned with Presbyterian Church in Nigeria. We are a Fairtrade Parish, using Fairtrade products where possible. In Castle Douglas, we continue to provide premises for the Citizen's Advice Service. Rooms in our Hall are used for 2 days a week due to an increase in the demand for their services. The Blood Transfusion Service uses the Church building 3 times

**Carlingwark Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

a year. Our Hall is in use every day by fitness groups, craft groups, U3A, sports groups, bridge club and SWI as well as the Church groups mentioned above. In Kirkpatrick Durham, music groups use the church weekly for practice and fundraising concerts. The Church joins the local community to run an annual Spring Fling café and garden opening.

**Financial Review**

Unrestricted donations including gift aid income increased by £15,707 compared to the previous year as a result of the amalgamation of the churches.

General unrestricted charitable activities expenses have again increased in the year given the amalgamation of the churches. Repair costs have increased due to large building repairs being done on KPD Church totalling £18,576 and on Architect Fees re Auchencairn Church of £4,048.

This results in an unrestricted deficit before transfers of £18,682 (2024: £6,731).

Turning to restricted funds, the community café generated Weekly donations totalling £5,111. Expenses of £5,844 were mainly made up of Staffing costs £3,638 and Purchases of £2,206. This resulted in a deficit of £733 in the year.

**Reserves Policy**

It is the Trustee's policy to hold reserves of approximately a year's expenditure when possible. At the year end, the Church held unrestricted cash funds of £3,550 (2024: £32,232). The Trustees are aware that new sources of income and fundraising require to be found in order to increase the funds.

Restricted Funds held at the year end were £3,830 (2024: £4,563).

**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 (as amended) 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

**A Stoddart**

Session Clerk *A. Stoddart*

Date *2.3.26.*

**Carlingwark Parish Church  
Trustees' Annual Report  
Year Ended 31 December 2025**

**Independent Examiner's Report to the Trustees of Castle Douglas Parish Church**

I report on the Accounts of the Charity for the year ended 31 December 2025.

**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 Account (Scotland) Regulations 2006 (as amended).

The Charity Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). 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) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare Accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended) 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.

*Eilidh Hannan*  
**Mrs Eilidh J Hannan BA (Hons) CA**  
**Bell Ogilvy**  
**Chartered Accountants**  
**36 King Street**  
**CASTLE DOUGLAS**  
**DG7 1AF**

Date: *4 March 2026*

**Carlingwark Parish Church  
Receipts & Payments Account  
Year Ended 31 December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>Receipts</b>						
Donations	3	66,001	5,111	0	71,112	55,588
Legacies		0	0	0	0	0
Activities for Generating Funds		5,633	0	0	5,633	3,765
Bank & Deposit interest		0	0	0	0	0
Investment income		0	0	0	0	0
		<u>71,634</u>	<u>5,111</u>	<u>0</u>	<u>76,745</u>	<u>59,353</u>
Rental of premises		13,075	0	0	13,075	9,396
Sale of assets		2,008	0	0	2,008	0
Sale of Electricity		8,995	0	0	8,995	3,938
Sale of Investments		0	0	0	0	0
Receipts from KPD & Corsock		23,263	0	0	23,263	0
Receipts from Bengaim		12,286	0	0	12,286	1,486
Receipts from General Trustees		7,506	0	0	7,506	3,877
National Giving Day		0	0	0	0	0
<b>Total Receipts</b>		<u>138,767</u>	<u>5,111</u>	<u>0</u>	<u>143,878</u>	<u>78,050</u>
<b>Payments</b>						
Costs of generating funds	4	0	0	0	0	0
Charitable activities		157,449	5,844	0	163,293	86,665
<b>Total Payments</b>		<u>157,449</u>	<u>5,844</u>	<u>0</u>	<u>163,293</u>	<u>86,665</u>
Excess of Receipts over Payments for the year before transfers		0	0	0	0	(1,884)
Excess of Payments over Receipts for the year before transfers		(18,682)	(733)	0	(19,415)	(6,731)
Transfers		0	0	0	0	0
Excess of Payments over Receipts for the year		<u>(18,682)</u>	<u>(733)</u>	<u>0</u>	<u>(19,415)</u>	<u>(18,569)</u>
Excess of Receipts over Payments for the year		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,954</u>

**Carlingwark Parish Church  
Statement of Balances  
Year Ended 31 December 2025**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & Deposit Balances brought forward	52,232	4,563	0	56,795	65,410
Movement in year:					
Excess of Receipts / (Payments) for the year	<u>(18,682)</u>	<u>(733)</u>	<u>0</u>	<u>(19,415)</u>	<u>(18,615)</u>
Bank & Deposit Balances carried forward	<u>33,550</u>	<u>3,830</u>	<u>0</u>	<u>37,380</u>	<u>56,795</u>
<b><u>Investments at Market Value</u></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Assets</u></b>					
Stock	<u>0</u>	<u>50</u>	<u>0</u>	<u>50</u>	<u>50</u>
<b><u>Liabilities</u></b>					
None	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session and Financial Board on 2026

For and on behalf of the Kirk Session and Financial Board

Aileen Stoddart Session Clerk  
Colin Kennedy Treasurer

**Carlingwark Parish Church**  
**Notes to the Accounts**  
**Year Ended 31 December 2025**

**1. Trustee Remuneration and Related Party Transactions**

The following Trustees received remuneration:  
 Mrs Helen Wemyss (Relief Organist) £195

**Transactions with Trustees and connected persons**  
 There were no transactions with Trustees during the year..

**2. Movements in Funds**

	At 1 January 2025	Receipts	Payments	Transfers	At 31 Dec 2025
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Fund	24,318	137,187	(157,449)	0	4,056
Designated Fabric Fund	439	27	0	0	466
General Reserve Fund	14,512	1,553	0	0	16,065
Special Purpose Fund	<u>12,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,963</u>
<b>Total Funds</b>	<u><b>50,232</b></u>	<u><b>138,767</b></u>	<u><b>(157,449)</b></u>	<u><b>0</b></u>	<u><b>33,550</b></u>
<b>Restricted funds</b>					
Roof	0	0	0	0	0
Audio Visual	0	0	0	0	0
Community Cafe	<u>4,563</u>	<u>5,111</u>	<u>(5,844)</u>	<u>0</u>	<u>3,830</u>
<b>Total Funds</b>	<u><b>4,563</b></u>	<u><b>5,111</b></u>	<u><b>(5,844)</b></u>	<u><b>0</b></u>	<u><b>3,830</b></u>

**3. Analysis of Donations**

	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
	£	£	£	£	£
WFO Scheme (non Gift Aid)	0	0	0	0	0
Gift Aid Donations	33,060	0	0	33,060	24,499
Tax recovered on Gift Aid Donations	10,979	0	0	10,979	9,550
Ordinary Offerings (Open Plate)	11,844	0	0	11,844	10,411
Other Offerings, donations etc.	<u>10,118</u>	<u>5,111</u>	<u>0</u>	<u>15,229</u>	<u>11,128</u>
	<u><b>66,001</b></u>	<u><b>5,111</b></u>	<u><b>0</b></u>	<u><b>71,112</b></u>	<u><b>55,588</b></u>

**Carlingwark Parish Church  
Notes of Accounts (Cont)  
Year Ended 31 December 2025**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b>4. Analysis of Payments</b>					
<b>Costs of Generating Funds</b>					
Offering envelopes	0	0	0	0	0
<b>Charitable Activities</b>					
Ministries & Mission Allocation	49,205	0	0	49,205	28,638
Presbytery Dues	2,464	0	0	2,464	873
Minister's Expenses: travel, telephone	5,340	0	0	5,340	516
Pulpit Costs	678	0	0	678	1,097
Other Staffing Costs	16,078	3,638	0	19,716	17,783
Café purchases and rent	0	2,124	0	2,124	3,205
Fabric repairs and maintenance	28,809	0	0	28,809	5,688
Council Tax	3,232	0	0	3,232	3,470
Heat and Light	18,743	0	0	18,743	11,680
Insurance	13,116	0	0	13,116	3,581
Other building costs – Hall	0	0	0	0	0
Manse Repairs	1,048	0	0	1,048	911
Organ & Music	6,001	0	0	6,001	325
Telephone & broadband	3,831	0	0	3,831	3,216
Printing, stat, advert & website	2,262	0	0	2,262	1,500
Donations	100	0	0	100	0
Professional Fees	1,800	0	0	1,800	0
Independent Examiners fee	3,024	0	0	3,024	540
Tradecraft purchases	328	0	0	328	700
Other expenses	1,390	82	0	1,472	2,942
	<u>157,449</u>	<u>5,844</u>	<u>0</u>	<u>163,293</u>	<u>86,665</u>

**6. 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 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) £39,856.

**Carlingwark Parish Church  
Notes of Accounts (Cont)  
Year Ended 31 December 2024**

**7. Collections for Third Parties**

	2025	2024
	£	£
Christian Aid	0	0
DEC Earthquake Appeal	0	0
	<u>0</u>	<u>0</u>

**Carlingwark Parish Church**  
**Appendix 1**  
**Year Ended 31 December 2025**

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

	2025	2024
	£	£
<b><u>CONSOLIDATED FABRIC FUND</u></b>		
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>61,414</u>	<u>147</u>
<b><u>CONSOLIDATED FABRIC FUND CAPITAL (II)</u></b>		
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balance held at 31 December at cost	<u>518,677</u>	<u>4,820</u>
Market Value of Balances at 31 December	<u>614,289</u>	<u>7,057</u>
<b><u>TEMPORARY ACCOUNT</u></b>		
Credit Balance held at 31 December	<u>(655)</u>	<u>0</u>
<b><u>FUNDS HELD BY THE CONGREGATION</u></b>		
	£	£
<b>Bank of Scotland</b>		
Treasurers Account – General	33,550	52,232
Community Cafe	<u>3,830</u>	<u>4,563</u>
	<u>37,380</u>	<u>56,795</u>

During the year the property of Clarebrand Manse was sold for total net proceeds of £222,253, of which Carlingwark Parish Church are due to receive around £100,000 in 2026. This will be invested into the Church of Scotland Fabric Fund. Also During the year Kelton Church was sold for total net proceeds of £79,963 and this was also invested in the Fabric Fund.