The Church of Scotland

Dunfermline East Parish Church

Accounts for the Year Ended 31 December 2025

Congregation No: 241483

Scottish Charity No: SC035690

Dunfermline East Parish Church
Trustees' Report
Year ended 31 December 2025

The Trustees present their annual report and financial statements of the charity 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 accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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 2019).

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.

In 2025 we continued to build on our activities of 2024

These included

- Worship services
- Making part of our services available online for those unable to attend.
- A small Alpha course for this interested in exploring the Christian faith
- A small Discipleship Explored course in the new Fife Learning Campus
- Children and youth ministry – including activities on a Sunday morning and evening.
- Funday Sunday and Friends Together– fortnightly groups for children and teenagers with additional support needs and their families.
- A new group, Friday Friends, for young adults with ASN, and their carers/families was started.
- The Community café on 3 days which continues to be popular, especially for carers/parents with children.
- Pop Up Play (parent and toddler groups) every Tuesday and Wednesday which was regularly fully booked.
- Around 9 home groups with approximately 60 people involved continued to meet.
- At Christmas time we held 3 Christingle services, along with Christmas Day services.
- At Easter we had our Good Friday Gathering and also our Easter Funday that attracted around 400 people from the community.
- 14 of our teenagers attended Magnitude, a Christian festival, along with 3 leaders from the church.
- The minister is regularly involved with assemblies in 2 of the primary schools.
- We began to make connections with Fife College, that recently moved to a new campus in our parish.
- Our outreach worker was involved in providing Walk Through the Bible to two of our primary schools, along with helping with story writing.
- Solar Panels and batteries were installed in March which has enabled us to make savings in our energy costs and move towards becoming a net zero congregation.

Achievements and Performance

Our services regularly attract around 180 people each week and includes visitors who go on to become part of the church family. This includes a significant number of nationalities.

Our Sunday Club has around 60 attending each week. While the younger age groups are not as strong as they have been in the past we have seen growth in our teenage group.

The Home groups have continued through the year with new people attending for the first time.

Our Good Friday Gathering has grown with over 100 people attending.

At Christmas 480 people reserved spaces for our Christingle services.

The Café has continued to be busy with many new customers as well as our regulars

Our hall bookings have continued to be a valuable source of income.

In June we were delighted to appoint an Outreach Worker, Brandon Lim. He has begun developing and building on our current work and making connections with community groups..

We added 10 people to our congregational roll – 2 of whom were by profession of faith. With 1 person being removed from our roll we currently have 107 members

Financial Review

Total income increased, an increase in giving, standing order donations to the annexe were increased, café income remained steady despite an increase in café expenditure, hire of the church building also increased. Expenditure increased due to a higher expenditure on children and youth, as well as increased administration costs.

Overall 2025 resulted in an overall deficit of £39,525 (2024 £35,576 surplus) with a deficit on unrestricted funds of £43,076 (2024 £38,697 surplus) and a surplus on restricted funds of £3,551 (2024 £3,121 deficit).

Risk Management

The majority of our income is provided through standing order which provides stability and reduces our risk, however, a significant proportion is through hall letting income. We also have a six-month reserves policy in place.

Reserves Policy

It continues to be the Trustees' policy to hold reserves of approximately six months of general expenditure, excluding the café. There are unrestricted funds of £291,858 which is more than sufficient to meet six months of general expenditure. There is £26,145 in the designated fabric fund to meet the future maintenance of the Church Building.

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution and under the guidance, formerly of the Church of Scotland New Charge Development Commission and now, since attainment of full status within the Church of Scotland, by the Kirk Session.

Recruitment and Appointment of Trustees

The Trustees were formerly appointed by and members of the Church of Scotland New Charge Development Commission. The present Trustees were appointed by the Commission but are Elders, and constitute the Kirk Session, of Dunfermline East Parish Church.

Organisational Structure

The Kirk Session meets approximately 6 times per year. Day to day responsibilities for various matters are delegated to informal groups or individuals drawn from the Congregation and responsible to the Kirk Session.

Dunfermline East Parish Church of Scotland
Trustees' Report (cont)
Year ended 31 December 2025

Reference and Administrative Information

Trustees
Mary Allan
Kenneth Brown
Moira Colquhoun
Suzanne Farrant
Martin Final
David Hamilton
Sheila Laidlaw
Russel McPhate
Fiona Milligan
Andrew Morrice

Principal Office-bearers
Minister: Andrew Morrice
Session Clerk: Moira Colquhoun
Church Treasurer: Sarah Turnbull

Principal Office
Nightingale Place
Dunfermline
Fife KY11 8LW

Charity Number: SC035690

Independent Examiner
Fiona Haro BCom (Hons) CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
KY11 8PB

Bankers
Royal Bank of Scotland
52-54 East Port
Dunfermline
KY12 7HB

CAF (Charities Aid Foundation)
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4TA

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each year which show 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 period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,

Moira Colquhoun, Session Clerk

Date **……..**

Independent Examiner's Report to the Trustees of Dunfermline East Parish Church
Year ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 18.

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 (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) (a) 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 8 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.

Fiona Haro BCom (Hons) CA
Thomson Cooper Accountants
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Date

Dunfermline East Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
		£	£	£
Income and endowments from:				
Donations and legacies	1	94,902	-	94,902
Trading activities	2	72,269	-	72,269
Investment income	3	2,245	-	2,245
Other income	4	-	83,070	83,070
Total income		169,416	83,070	252,486
Expenditure on:				
Charitable activities	5	144,519	105,233	249,752
Trading activities	6	42,259	-	42,259
Total expenditure		186,778	105,233	292,011
Net income/(expenditure)		(17,362)	(22,163)	(39,525)
Transfers between Funds		(25,714)	25,714	-
Net movement in funds		(43,076)	3,551	(39,525)
Reconciliation of funds:				
Fund balances at 1 January		334,934	184,417	519,351
Fund balances at 31 December	13	**291,858**	**187,968**	**479,826**

The statement of financial activities includes all gains and loss recognised in the year. All income and expenditure derive from continuing activities.

Dunfermline East Parish Church of Scotland
Statement of Financial Activities
Year ended 31 December 2025

For the Year ended 31 December 2024	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
		£	£	£
Income and endowments from:				
Donations and legacies	1	106,586	-	106,586
Trading activities	2	71,045	-	71,045
Investment income	3	2,893	-	2,893
Other income	4	-	13,249	13,249
Total income		180,524	13,249	193,773
Expenditure on:				
Charitable activities	5	99,190	16,370	115,560
Trading activities	6	42,637	-	42,637
Total expenditure		141,827	16,370	158,197
Net income/(expenditure)		38,697	(3,121)	35,576
Transfers between Funds		-	-	-
Net movement in funds		38,697	(3,121)	35,576
Reconciliation of funds:				
Fund balances at 1 January		296,237	187,538	483,775
Fund balances at 31 December	13	334,934	184,417	519,351

Dunfermline East Parish Church of Scotland
Balance Sheet
As at 31 December 2025

	Note	2025	2024
Fixed Assets:			
Tangible assets	9	255,096	273,317
Total Fixed Assets		255,096	273,317
Current Assets			
Debtors	10	34,631	39,127
Cash at bank and in hand		203,687	214,653
Total Current Assets		238,318	253,780
Liabilities			
Creditors falling due within one year	11	13,588	7,746
Net Current Assets		224,730	246,034
Net Assets	12	479,826	519,351
The funds of the charity:			
Restricted funds	13	187,968	184,417
Unrestricted funds	13	265,713	308,789
Designated funds	13	26,145	26,145
		479,826	519,351

The Financial Statements were approved by the Trustees on 2026

_____ Session Clerk

_____ Trustee

_____ Treasurer

Dunfermline East Parish Church
Year ended 31 December 2025
Notes forming part of the financial statements

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities accounts (Scotland) Regulations 2006 (as amended). The Church is a Public Benefit Entity as defined by FRS 102.

Fund accounting
Funds are classified as either restricted funds or unrestricted funds, defined as follows.
Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest receivable
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed Assets
The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £100,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Buildings – Leasehold Improvement	20 years

Taxation
Dunfermline East Parish Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
		£	£	£
1.	**Donations and Legacies**			
	Offerings - service	3,745	-	3,745
	Offerings – standing orders	65,812	-	65,812
	Other offerings, donations	10,704	-	10,704
	Tax recovered on Gift Aid	14,641	-	14,641
		94,902	-	94,902
2.	**Income from trading activities**			
	Café	40,770	-	40,770
	Hire of church building	31,499	-	31,499
		72,269	-	72,269
3.	**Investment Income**			
	Interest	2,245	-	2,245
4.	**Other Income**			
	Grants	-	83,070	83,070

For the year ended 31 December 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£
1. Donations and Legacies			
Offerings - service	2,794	-	2,794
Offerings – standing orders	72,598	-	72,598
Other offerings, donations	15,155	-	15,155
Tax recovered on Gift Aid	16,039	-	16,039
	106,586	-	106,586
2. Income from trading activities			
Café	37,854	-	37,854
Hire of church building	33,191	-	33,191
	71,045	-	71,045
3. Investment Income			
Interest	2,893	-	2,893
4. Other Income			
Grants	-	13,249	13,249

For the year ended 31 December 2025	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025
	£	£	£
5. Analysis of Expenditure			
Giving to Grow	53,400	-	53,400
Ministers and Staff Expenses	1,966	-	1,966
Presbytery Levy	752	-	752
Telephone	781	-	781
Council Tax	3,936	-	3,936
Outreach	-	1,926	1,926
Buildings Facility & Equipment	42,692	-	42,692
Solar / PV panels	-	91,586	91,586
Heat and Light	6,505	-	6,505
Leadership and Training	350	-	350
Administration	9,424	-	9,424
Fellowship	1,144	-	1,144
Worship	1,948	-	1,948
Children and Youth	15,035	-	15,035
Small Groups and Pastoral	86	-	86
Depreciation	6,500	11,721	18,221
Total	144,519	105,233	249,752

Support costs have not been separately identified as the Trustees consider that there is only one charitable activity, support costs relate wholly to that activity.

For the year ended 31 December 2024	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024
	£	£	£
1. Analysis of Expenditure			
Giving to Grow	36,598	-	36,598
Ministers and Staff Expenses	2,521	-	2,521
Presbytery Levy	752	-	752
Telephone	269	-	269
Council Tax	3,623	-	3,623
Outreach	3,465	-	3,465
Buildings Facility & Equipment	25,168	-	25,168
Solar / PV panels	-	4,649	4,649
Heat and Light	7,266	-	7,266
Leadership and Training	232	-	232
Administration	7,325	-	7,325
Fellowship	627	-	627
Worship	1,209	-	1,209
Children and Youth	3,511	-	3,511
Small Groups and Pastoral	124	-	124
Depreciation	6,500	11,721	18,221
Total	99,190	16,370	115,560

6. Trading activity expenses

	2025	2024
	£	£
Wages	21,704	20,515
Purchases	17,369	15,949
Bank charges	1,311	576
Equipment and training	418	436
Utilities	1,457	5,161
	42,259	42,637

7. Staff costs and numbers

	2025	2024
	£	£
Salaries and wages	27,908	26,519
Social security costs and pension	1,901	231
Total	29,809	26,750

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Café staff	4	4
Administrator	1	1
Children and Youth	0.5	
	5.5	5

No employee had employee benefits in excess of £60,000 (2024 £nil)

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 5th and subsequent years) £39,856.

8. Trustee Remuneration and Related Party Transactions

A trustee received remuneration of £ (2024 - £) during the year. There were no further remunerations during the year to trustees.

During the year, £4,033 (2024: £8,678) was reimbursed to trustees in respect of event expenditure and administrative costs.

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

During the year a total of £8,040 (2024 - £7,243 revised) was donated to the congregation by trustees.

9. Tangible Fixed Assets

	Leasehold Improvement
Cost	
At 1 January 2025	364,422
Additions	-
At 31 December 2025	364,422
Accumulated Depreciation	
At 1 January 2025	91,105
Charge for year	18,221
At 31 December 2025	109,326
Net Book Value	
At 31 December 2025	255,096
At 31 December 2024	273,317

	Leasehold Improvement
Cost	
At 1 January 2024	364,422
Additions	-
At 31 December 2024	364,422
Accumulated Depreciation	
At 1 January 2024	72,884
Charge for year	18,221
At 31 December 2024	91,105
Net Book Value	
At 31 December 2024	273,317
At 31 December 2023	291,538

10. Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	31,674	32,579
Prepayments and accrued income	2,957	6,548
	34,631	39,127

11. Creditors due within one year

	2025	2024
	£	£
Other Creditors and Accruals	13,588	3,446
Deferred income	-	4,300
	13,588	7,746

12. Analysis of Net Assets Among Funds

2025	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	91,000	-	164,096	255,096
Current Assets	188,301	26,145	23,872	238,318
Current Liabilities	(13,588)	-	-	(13,588)
Net assets at 31 Dec 2025	265,713	26,145	187,968	479,826

2024	Unrestricted	Designated	Restricted	Total
	£	£	£	£
Fixed Assets	97,500	-	175,817	273,317
Current Assets	219,035	26,145	8,600	253,780
Current Liabilities	(7,746)	-	-	(7,746)
Net assets at 31 Dec 2024	308,789	26,145	184,417	519,351

13. Movements in Funds

	1 Jan 2025 £	Incoming £	Outgoing £	Transfers £	31 Dec 2025 £
Restricted funds					
Leasehold Improvement	175,817	-	(11,721)	-	164,096
PV Solar panels	-	65,872	(91,586)	25,714	-
Children Youth and Family Project	8,600	17,198	(1,926)	-	23,872
Total	184,417	83,070	(105,233)	25,714	187,968
Unrestricted funds					
General Fund	211,289	169,416	(180,278)	(25,714)	174,713
Annex Fund	97,500	-	(6,500)	-	91,000
Total	308,789	169,416	(186,778)	(25,714)	265,713
Designated funds					
Fabric Fund	26,145	-	-	-	26,145
Total	26,145	-	-	-	26,145
Total funds	519,351	*252,486*	*(292,011)*	-	*479,826*

13. Movements in Funds continued

	1 Jan 2024 £	Incoming £	Outgoing £	Transfers £	31 Dec 2024 £
Restricted funds					
Leasehold Improvement	187,538	-	(11,721)	-	175,817
PV Solar panels	-	4,649	(4,649)	-	-
Children Youth and Family Project	-	8,600	-	-	8,600
Total	187,538	13,249	(16,370)	-	184,417
Unrestricted funds					
General Fund	166,466	180,150	(135,327)	-	211,289
Annex Fund	104,000	-	(6,500)	-	97,500
Total	270,466	180,150	(141,827)	-	308,789
Designated funds					
Fabric Fund	25,771	374	-	-	26,145
Total	25,771	374	-	-	26,145
Total funds	483,775	193,773	(158,197)	-	519,351

Purposes of Restricted Funds

Leasehold Improvement Fund: This is a fund to assist with the cost of building the annex.
PV Solar Panels: Funds spent on grant-funded solar panels.
Children Youth & Family Project: Funds received to cover the wages of a youth worker.

Purposes of Designated Funds

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

14. Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.