

Congregational reference number 030198 (Scotland)
Charity registration number SC004533 (Scotland)

DIRLETON PARISH CHURCH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025



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DIRLETON PARISH CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	As listed on Trustees Report	
Charity number (Scotland)	SC004533	
Congregation Number	030198	
Independent examiner	Douglas Gould LLB CA Greaves West & Ayre 8 St Ann's Place Haddington East Lothian EH41 4BS	
Bankers	Royal Bank of Scotland Haddington Branch 32 Court Street Haddington EH41 3NS	
Principal office-bearers	Interim Moderator: Session Clerk & Clerk to the Board: Church Treasurer:	Rev Jock Stein Lord Stewart of Dirleton Mr Ian Lennox (until 1 October 2025) Mr Aidan Stokes (from 1 October 2025)
Contact Addresses	Lord Stewart of Dirleton 7 Highfield Road North Berwick East Lothian EH39 4BW	

DIRLETON PARISH CHURCH

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DIRLETON PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements 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 financial statements and comply with the Charity's Unitary Deed of Constitution and General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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.

The trustees have paid due regard to guidance issued by The Office of the Scottish Charity Regulator in deciding what activities the Charity should undertake.

Achievements and performance

The pattern of services has remained as before with a Sunday morning service and a Wednesday morning prayer meeting. These are supplemented by additional services where it is considered appropriate (for example an extremely well-attended Watchnight Service on Christmas Eve). Sunday morning services are always followed by tea and coffee in the Kirk Hall to which all are invited. There has been a substantial and pleasing increase in the number of weddings and baptisms in the Church over the course of the year. In conjunction with the Abbey Church in North Berwick, with which we are linked, we also run services in two North Berwick care homes every month. Over the past few years we have noted an increase in the numbers of those attending Sunday Worship. We have strengthened links with Abbey Church by means of joint services of worship, both on occasional Sundays, and with evening services, such as that held during Advent for the particular benefit of those in the parishes who had suffered recent bereavement.

Our Minister, Dr David Graham, retired on 30 November 2025 after 27 years as the Minister of Dirleton Church. The trustees would like to thank Dr Graham for his service and wish him a well-deserved retirement. The process of calling a new Minister is underway and we have appointed the Reverend Geoff Berry as our Locum Minister during this process. Geoff is a recently retired Army Chaplain and is a longstanding member of the congregation at the Abbey Church.

Parts of Dirleton Parish Church are now over 400 years old. As with any building of such age, there is constant need for repair and maintenance. For several years the trustees, led by Mr Gordon Symon as Property Convenor, in conjunction with external architects and other professional advisers have been evaluating the work that is required and potential sources of funding for the works. At the end of 2024 however, it was concluded that substantial works to the Tower were required as a matter of urgency. With the support of the Church of Scotland General Trustees, who kindly agreed to release funds held on behalf of the congregation for fabric purposes, extensive works were undertaken in the period between April and November 2025. The works caused some minor disruption to the Church and its activities but are now complete and the trustees are very satisfied with the results.

The Kirk Hall continues to be let out to local community organisations throughout the year when it is not required for use by the Church, in particular by the Dirleton Playgroup, thereby reinforcing the Church's role as part of Dirleton village life.

DIRLETON PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Financial review

The details of income and expenditure are set out on page 6 of the Report. Income in Unrestricted Funds exceeded expenditure by £3,529 (2024 expenditure exceeded income by £7,832) excluding revaluation gains on investments made in respect of unrestricted and designated funds of £5,603 (2024: £10,363). In addition, net costs of £7,386 were borne by restricted funds (2024: £4,625) which were offset by a further £5,545 of revaluation gains on investments made in respect of restricted funds (2024: £56). The movement in the gains on investments since last year arises from a revised attribution of the investments in the course of the year, in order to align the investments more closely with the balance sheet.

Within these results, as referred to earlier in this report and as further detailed in note 20 below, are substantial costs attributable to extensive repair works on the tower undertaken in the course of 2025. The costs incurred in the year totalled £211,350 (2024: £600) of which £171,759 was invoiced and paid in the course of the year (2024: £600) and which are included in the £223,157 of fabric repair and maintenance costs in note 9. The costs paid in the year (including those of 2024) were wholly funded through a drawdown of £172,359 from the Consolidated Fabric Fund capital account, which is included within other income on page 6. Additional costs incurred in 2025 and invoiced in 2026 of £39,591 and corresponding recoveries as further explained in note 20 are included in the creditor and debtor balances respectively.

Investments are valued at £202,781 as shown on page 14 (2024: £191,633). Of these investments, £99,342 is held for the Restricted Fabric Fund. The remaining restricted Mrs Janet Kirby Fund is now held wholly in cash in a separate bank account.

Reserves Policy

Excluding the costs of the substantial repairs to the Church Tower incurred this year, the reserves cover over two years of normal expenditure, which the trustees consider to be adequate.

In recent years, all expenditure has been met through the general unrestricted funds. In the course of the year, the trustees resolved to satisfy fabric costs that were not considered normal repairs and maintenance using the restricted fabric funds that had previously been set aside for this purpose. This change in approach is further addressed in note 17 of the accounts.

Investment Policy and Performance

The investments are held within Trusts which are managed on behalf of the Church of Scotland Investment Committee. No-one within Dirleton Church has any influence on the way in which these funds are run.

The Church's investments are split between a growth fund and an income fund. A small amount is also held in a deposit fund. The trustees are satisfied with the returns generated in 2025.

Risk Management

The principal risks facing the Church are an ageing Congregation and the potential costs of Fabric work. We have in place a Health and Safety plan, which deals with matters such as fire precautions and evacuation procedures. The potential impact of legislation such as the Terrorism (Protection of Premises) Act 2025 has been discussed informally among those of our trustees with expertise in public order, security, and law.

Public Benefit

In considering the operation, achievements and performance and finances of the Charity, the trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

DIRLETON PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Plans For Future Periods

The trustees will continue to work to develop contacts within the local community and to support local initiatives which further the work of the Church. The trustees will maintain our international interests, by way of charitable fundraising. Our practice is to select different charities working outwith the United Kingdom and raise funds to support, by means of charitable giving at worship. In the past these have included charities working to provide fresh water; sanitation; and the protection of persecuted Christians. We are active during Christian Aid week and will continue to hold special services at that time based around charitable work. We will continue to support the 'shoebox' appeal made at Advent and Christmas by the charity Blythswood Care, which works in the developing world and with the underprivileged, homeless and destitute in Eastern Europe. We will maintain our link with the Church at Kalimpong, in the Diocese of North India.

Structure, governance and management

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 following individuals were Elders of the Church during the period:

Mrs Anne Carswell
Mrs May Cochrane (until October 2025)
Mrs Elizabeth Keddie (died March 2025)
Mr David Kirkpatrick
Mr Ian Lennox
Mrs Patricia Pitkeathly (until October 2025)
Mrs Kathryn Simpson
Mr Robert Simpson
Mrs Agnes Steel
Lord Stewart of Dirleton
Mrs Helen Taylor
Mrs Irene Urquhart

The following individuals, who were all members of the Congregational Board prior to the adoption of the Unitary Constitution, continued to be closely involved in the management and leadership of the Church and were invited to and participated in all meetings of the Kirk Session:

Mr Alan Aitken
Mr Nigel Bruce (until October 2025)
Mrs Elaine Carlyle
Mr Peter Keeling
Mrs Hayley Kirkpatrick
Mr Gordon Symon (Property Convenor)

The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. Following the retirement of Dr David Graham on 30 November 2025, the Presbytery appointed Dr Jock Stein as our Interim Moderator, who will chair the Kirk Session until a new Minister is called.

Given the involvement of all those named above in the governance and management of the Church, the Church considers all the above, along with Mr Aidan Stokes following his appointment as Treasurer in October 2025 and Prof. Keith Cornwell following his appointment as Health and Safety Officer in February 2026 to be the charity trustees for the purposes of Scottish Charity legislation.

Organisational Structure

The Kirk Session, which met three times in the year, is responsible for the spiritual and temporal affairs of the Church.

We are linked with the Abbey Church in North Berwick and our Minister is responsible for both parishes. However, the two congregations operate independently with separate structures and trustees.

At the end of the year, Dirleton Church had 138 members on the roll.

DIRLETON PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner

Douglas A. Gould LLB CA is retiring as Independent Examiner in 2026. His successor will be appointed in due course.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts 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 trustees to prepare accounts for each financial year which give 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 year.

In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. 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' report was approved by the Board of Trustees.



Lord Stewart of Dirleton
Trustee
Dated: 22 March 2026

DIRLETON PARISH CHURCH

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DIRLETON PARISH CHURCH

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 6 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 Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 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. As the Charity's gross income exceeded £250,000 and is preparing accrued accounts I am qualified to undertake the examination being a qualified member of the Institute of Chartered Accountants of Scotland.

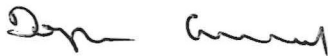
Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Douglas Gould LLB CA

Greaves West & Ayre
8 St Ann's Place
Haddington
East Lothian
EH41 4BS

Dated: 23 March 2026

DIRLETON PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	38,925	-	38,925	45,792	-	45,792
Charitable activities	4	3,500	-	3,500	1,200	-	1,200
Other trading activities	5	8,544	-	8,544	10,096	-	10,096
Investments	6	3,655	3,216	6,871	6,029	-	6,029
Other income	7	-	231,518	231,518	-	18,708	18,708
Total income		54,624	234,734	289,358	63,117	18,708	81,825
Expenditure on:							
Charitable activities	8	51,095	242,120	293,215	70,949	23,333	94,282
Total expenditure		51,095	242,120	293,215	70,949	23,333	94,282
Net gains on investments	12	5,603	5,545	11,148	10,363	56	10,419
Net income/(expenditure)		9,132	(1,841)	7,291	2,531	(4,569)	(2,038)
Transfers between funds	17	9,732	(9,732)	-	-	-	-
Net movement in funds		18,864	(11,573)	7,291	2,531	(4,569)	(2,038)
Reconciliation of funds:							
Fund balances at 1 January 2025		94,687	116,693	211,380	92,156	121,262	213,418
Fund balances at 31 December 2025		113,551	105,120	218,671	94,687	116,693	211,380

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

DIRLETON PARISH CHURCH

BALANCE SHEET

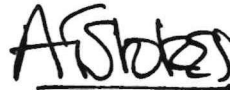
AS AT 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	14		202,781		191,633
Current assets					
Debtors	15	43,942		-	
Cash at bank and in hand		19,333		22,945	
		<u>63,275</u>		<u>22,945</u>	
Creditors: amounts falling due within one year	16	<u>(47,385)</u>		<u>(3,198)</u>	
Net current assets			15,890		19,747
Total assets less current liabilities			<u>218,671</u>		<u>211,380</u>
The funds of the Charity					
Restricted income funds	17		105,120		116,693
Unrestricted funds	18		113,551		94,687
			<u>218,671</u>		<u>211,380</u>

The financial statements were approved by the trustees on 22 March 2026



Lord Stewart of Dirleton
Trustee



Aidan Stokes
Trustee

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Dirleton Parish Church is a charity administered in accordance with the terms of the Deed of Constitution (Model Constitution).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Deed of Constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of fixed asset investments to fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the Charity. If parts of the unrestricted funds have been 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.

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.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the Charity of the item is probable and that economic benefit can be measured reliably. In accordance with the charities SORP the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

1.5 Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Tangible fixed assets

The Charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church and halls in Dirleton, 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.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	38,925	45,792
	<u>38,925</u>	<u>45,792</u>
Donations and gifts		
Offerings	30,805	37,239
Tax recovered on Gift Aid	8,120	8,553
	<u>38,925</u>	<u>45,792</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Weddings and funerals	3,500	1,200
	<u>3,500</u>	<u>1,200</u>

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	8,544	10,096

6 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from listed investments	3,655	3,216	6,871	6,029	-	6,029

7 Other income

	Restricted funds 2025 £	Restricted funds 2024 £
Grant from Listed Places of Worship Scheme	25,000	-
Consolidated Fabric Fund Drawdowns - Revenue Account	19,568	18,708
Consolidated Fabric Fund Drawdowns - Capital account	186,950	-
	231,518	18,708

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Expenditure on charitable activities

	Support Governance costs		Total	Support Governance costs		Total
	2025	2025		2024	2024	
	£	£	£	£	£	£
Direct costs						
Share of support and governance costs (see note 9)						
Support	290,420	-	290,420	92,017	-	92,017
Governance	-	2,795	2,795	-	2,265	2,265
	<u>290,420</u>	<u>2,795</u>	<u>293,215</u>	<u>92,017</u>	<u>2,265</u>	<u>94,282</u>
Analysis by fund						
Unrestricted funds - general	48,300	2,795	51,095	68,684	2,265	70,949
Restricted funds	242,120	-	242,120	23,333	-	23,333
	<u>290,420</u>	<u>2,795</u>	<u>293,215</u>	<u>92,017</u>	<u>2,265</u>	<u>94,282</u>

9 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	5,068	11,567
Ministries and mission allocation	20,970	18,780
Presbytery dues	869	1,216
Minister's expenses	382	614
Pulpit supply and shared costs	646	409
Fabric repairs and maintenance	223,157	24,245
Other buildings costs	29,475	26,148
Church office expenses	4,744	4,347
Organ and music	4,044	2,029
Donations	740	1,864
Other charitable activity costs	325	798
Governance costs	2,795	2,265
	<u>293,215</u>	<u>94,282</u>
Analysed between:		
Support costs	290,420	92,017
Governance costs	2,795	2,265
	<u>293,215</u>	<u>94,282</u>

Fabric repairs includes costs of repairs to the Church Tower of £211,350 (2024: £600).

Governance costs include payments to the Independent Examiner of £2,795 (2024: £2,265) for accountancy and independent examination fees.

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administrative staff	1	1
Music staff	-	1
Premises maintenance staff	-	1
	<u>1</u>	<u>3</u>

Employment costs

	2025 £	2024 £
Wages and salaries	5,068	11,567
	<u>5,068</u>	<u>11,567</u>

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

There were no employees whose annual remuneration was £60,000 or more.

12 Gains and losses on investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Gains/(losses) arising on:						
Revaluation of investments	5,603	5,545	11,148	10,310	56	10,366
Sale of investments	-	-	-	53	-	53
	<u>5,603</u>	<u>5,545</u>	<u>11,148</u>	<u>10,363</u>	<u>56</u>	<u>10,419</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Fixed asset investments

	UK investments £
Cost or valuation	
At 31 December 2024	191,633
Valuation changes	11,148
	<u>202,781</u>
At 31 December 2025	202,781
Carrying amount	
At 31 December 2025	202,781
	<u><u>202,781</u></u>
At 31 December 2024	191,633
	<u><u>191,633</u></u>

	2025 £	2024 £
Investments at fair value comprise:		
Growth Fund Fabric	61,026	56,590
Growth Fund General	59,622	55,289
Income Fund General	43,817	42,548
Income Fund Fabric	38,316	37,206
	<u>202,781</u>	<u>191,633</u>
	<u><u>202,781</u></u>	<u><u>191,633</u></u>

Analysis of investments between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Other investments				
Other UK Investments	103,439	99,342	202,781	191,633
	<u>103,439</u>	<u>99,342</u>	<u>202,781</u>	<u>191,633</u>

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Debtors		2025	2024
		£	£
Amounts falling due within one year:			
Other debtors		43,942	-
		<u>43,942</u>	<u>-</u>

16 Creditors: amounts falling due within one year		2025	2024
		£	£
Other creditors		47,385	3,198
		<u>47,385</u>	<u>3,198</u>

17 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Fabric Fund	110,401	234,734	(237,052)	(9,732)	5,545	103,896
Benevolent Fund	132	-	-	-	-	132
Mrs Janet Kirkby Fund	6,160	-	(5,068)	-	-	1,092
	<u>116,693</u>	<u>234,734</u>	<u>(242,120)</u>	<u>(9,732)</u>	<u>5,545</u>	<u>105,120</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Fabric Fund	110,401	18,708	(18,708)	-	-	110,401
Benevolent Fund	132	-	-	-	-	132
Mrs Janet Kirkby Fund	10,729	-	(4,625)	-	56	6,160
	<u>121,262</u>	<u>18,708</u>	<u>(23,333)</u>	<u>-</u>	<u>56</u>	<u>116,693</u>

The Fabric Fund represents sums donated for the purpose of maintaining church buildings.

The Benevolent Fund covers sums held to assist members of the Congregation who may be in temporary need.

The Mrs Janet Kirkby Fund represent sums bequeathed to the Church by Mrs Kirkby which are to be used according to the wishes of Mrs I Urquhart.

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

17 Restricted funds

(Continued)

At a meeting of the Kirk Session on 30 November 2025, it was resolved that the recent practice of bearing all fabric costs through the general unrestricted funds should be amended such that while regular repairs and maintenance costs would continue to be borne in this way, other fabric costs ought properly be borne by the restricted Fabric Fund created for this purpose. The Kirk Session further resolved that on reflection costs of £9,732 incurred in 2024 on architect fees relating to the preparation of planning and initial grant applications ought to have been borne by the restricted Fabric fund and the reserves have been adjusted to reflect this. Fabric costs of £5,534 were incurred in 2025 that were not considered ordinary maintenance costs and were treated in the same way.

18 Unrestricted funds

The income funds of the Charity include unrestricted General funds and the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	At 1 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
Fabric Fund	66,455	-	-	-	-	66,455
Sunday School Fund	160	-	-	(160)	-	-
General funds	28,072	54,624	(51,095)	9,892	5,603	47,096
	<u>94,687</u>	<u>54,624</u>	<u>(51,095)</u>	<u>9,732</u>	<u>5,603</u>	<u>113,551</u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Fabric Fund	61,576	-	-	-	4,879	66,455
Sunday School Fund	160	-	-	-	-	160
General funds	30,420	63,117	(70,949)	-	5,484	28,072
	<u>92,156</u>	<u>63,117</u>	<u>(70,949)</u>	<u>-</u>	<u>10,363</u>	<u>94,687</u>

The Fabric Fund represents funds earmarked by the trustees for the future upkeep of Church buildings.

The Sunday School Fund represents funds earmarked by the trustees for use by the Sunday School. At a meeting of the Kirk Session on 30 November 2025, it was resolved that the funds previously designated as being for the use of the Sunday School ought to be transferred to the general unrestricted fund, the Church not having had a Sunday School for a number of years.

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Investments	103,439	99,342	202,781
Current assets/(liabilities)	10,112	5,778	15,890
	<u>113,551</u>	<u>105,120</u>	<u>218,671</u>
	<u><u>113,551</u></u>	<u><u>105,120</u></u>	<u><u>218,671</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Investments	190,541	1,092	191,633
Current assets/(liabilities)	(95,854)	115,601	19,747
	<u>94,687</u>	<u>116,693</u>	<u>211,380</u>
	<u><u>94,687</u></u>	<u><u>116,693</u></u>	<u><u>211,380</u></u>

20 Tower Work

As explained in the Trustees Report, extensive works were undertaken to the Church Tower in the course of 2025 as a matter of urgency. These works primarily related to the replacement of stonework, addressing a major crack in the southern aspect of the Tower, extensive repointing and the replacement of the Tower roof.

The total costs incurred in the year were to £211,350 of which £171,759 was invoiced and settled in the year and £39,591 related to invoices that were received after the balance sheet date, but as they related to works completed in 2025 were accrued in the financial statements. Retention payments and a final account will be due later in the year under the terms of the contract; the total additional payments in relation to the works in addition to the invoices referred to above are not expected to exceed £7,500. With the prior approval of the General Trustees of the Church of Scotland, the costs of the repair work were funded through a release of funds held by the Church of Scotland General Trustees on behalf of the congregation.

Separately, the Church successfully applied for, and after the year end has received, a grant under the terms of the Listed Places of Worship Scheme in relation to the VAT costs incurred on the repairs in the maximum amount allowed under the scheme of £25,000. This receipt is also accrued in the financial statements and has been applied so as to reduce the funds drawn down from the funds held by the Church of Scotland General Trustees on behalf of the congregation.

21 Related party transactions

Many of the Charity trustees make regular donations throughout the year, including through weekly offerings with other members of the Congregation. As such offerings are not separately identified it is not possible to quantify trustee donations.

There were no other disclosable related party transactions during the year (2024: None).

DIRLETON PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

22 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.

23 Funds held on behalf of The Congregation

The following funds were held by the Church of Scotland General Trustees on behalf of the Congregation:

	2025 £	2024 £
Capital Account		
Credit Balance at 31st December	184,259	356,617
	<u> </u>	<u> </u>
Revenue Account		
Credit Balance at 31st December	6,136	11,255
	<u> </u>	<u> </u>

The movement in the capital account wholly relates to funds withdrawn in 2025 to settle invoices of £171,759 invoiced and settled in 2025 and £600 invoiced and settled in 2024 in relation to the Tower repairs. A further £14,591 was withdrawn subsequent to the balance sheet date as described further in note 20 above.

24 Collections for Third Parties

The following amounts were collected for third parties in the form of retiring collections and are not included in the figures reported in the financial statements.

	£
Water Aid	215.55
Poppy Scotland	150.00
East Lothian Foodbank	264.25
The International Red Cross	<u>264.25</u>
	<u>894.05</u>