

**Dundee: Northeast
Church of Scotland**

Report and Accounts

For the year ended 31 December 2024

Congregation No: 281716

Scottish Charity: SC 016701

Dundee: Northeast Church of Scotland
Report and Accounts
For the year ended 31 December 2024

<i>Contents</i>	<i>Page</i>
Reference & Administrative Information	2
Trustees' Annual Report	3
Report of the Independent Examiner	6
Receipts and Payments Account	7
Statement of Balances	8
Notes to the Accounts	9

Dundee: Northeast Church of Scotland

Reference and Administrative information

For the year ended 31 December 2024

Charity Name: Dundee: Northeast Church of Scotland

Charity Registration Number: SC016701

Congregation Reference No: 281716

Contact Address:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Trustees

Kirk Session:

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

Principal Office-bearers

Minister: Vacant

Interim Moderator: [REDACTED]

Session Clerk: [REDACTED]

Treasurer: [REDACTED]

Resignations [REDACTED]

Treasurer (resigned 31/12/2023)

Independent Examiner

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Bankers

Virgin Money.
7/8 High Street
Dundee
DD1 1SS

Royal Bank of Scotland plc
Chief Office
3 High Street
Dundee
DD1 1SX

Dundee: Northeast Church of Scotland

Report of the Trustees

For the year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The names of those who served as trustees during the year and other reference and administrative information is shown on page two.

Organisational Structure

The Kirk Session is chaired during the vacancy by the Interim Moderator who has been appointed by Presbytery. The Kirk Session which meets eight times a year is responsible for spiritual affairs within the church

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.

Achievements and Performance

On 1 January 2024, the Perth Presbytery Mission Plan regarding congregations in the North East of Dundee was implemented and the four existing congregations became one new church, Dundee: Northeast Church of Scotland. A congregation serving the areas of Craigiebank, Douglas, Fintry, Mid Craigie and Whitfield.

Services of Worship are held every Sunday morning with attendance on average around 60 people. Services have alternated monthly between the Douglas and Fintry buildings. Refreshments served after the service have enabled members from the four previous congregations to get to know one another as part of the new congregation. Members of the Ministry Team led and continue to lead the services. Provision for our children remains a priority and there is a committed, and increasing, core of leaders who prepare and lead sessions on a rota basis. We have also developed links and held monthly services in 2 local nursing homes and a day-care centre. We also have a monthly Sunday evening online prayer time.

Enthusiasm has continued for our weekly Girls' Brigade meetings and our increasingly popular Tots Group. The Youth Group has grown to its biggest it has ever been giving a safe space to meet and engage with their friends in the community. The weekly Ladies' Bible Study has continued to meet with numbers remaining between 12 and 20.

We sustained, and further developed, the opportunities for food provision, notably our Food Larder with 1849 attendances, feeding 5,231 people. Our food provision work has been enabled by strong partnerships with the Dundee Food Insecurity Network and local community workers. This has been augmented by an increasingly popular café prior to the Larder, when those using the Larder can have a cup of tea and some toast in the comfort of the church as they wait for it to open. The volunteers serving at the café have grown in number and in confidence. Regular contact with those attending has enabled relationships to develop where, in the comfort of the Church Lounge, along with support of church staff, spiritual conversations have been possible, and pressures in personal circumstances have become known with opportunities for reaching out in support.

Dundee: Northeast Church of Scotland

Report of the Trustees (continued)

For the year ended 31 December 2024

The church and grounds at Fintry have provided a focus for community events at Easter and Christmas, and we were able to host the Fintry Gala day in September in the church grounds where a number of stalls representing a range of the organisations, service-providers and activities available in the community. A café was provided by the church team as requested by the organisers.

There is a monthly Craft & Chatter group and, in an effort, to combat social isolation and loneliness we are piloting a regular friendship group. We are working to make connections within the Craigiebank, Douglas and Mid Craigie areas of our parish to provide opportunities to socialise and come together for a variety of activities.

Social Media has become a vital tool for communication, and we now have 1038 followers on our Facebook page, through which we connect with our community, especially those who seek information about the Food Larder, Toddler Group and other groups/events associated with the church. In addition to this, we use WhatsApp and email for ongoing communication with members of the congregation with information and prayer news.

Our TLG (Transforming Lives for Good) mentoring scheme to support young people and their families has continued in partnership with a local primary school. TLG is a national Christian children's charity that helps churches to bring hope and a future to struggling children. We have maintained a good relationship with the school and the MDS and YAV were welcome to take assemblies. Our Youth Group, which includes some pupils who were part of the TLG scheme, met weekly, and also enjoyed a range of excursions and several of the youth club went on two subsidised residential camps.

We continue to see new people involved in the life of the congregation and growing in faith, a number whom of are grappling with significant personal and social issues. Our initiatives such as the Food Larder, the Tots group and the fruitful work among young people, provide invaluable opportunities for service for church members. In the spring our Associate Minister ran a series of Thinking Christianly events which gave an opportunity to those in our congregation and community as well as those from other congregations, to explore some of the big questions of life and relate our Christian faith to our rapidly changing world. Topics such as Injustice, Suffering, New Age Spirituality and the Occult, Artificial Intelligence and Extra-Terrestrial Life were covered.

Our 3rd volunteer from the USA, facilitated through the Church of Scotland's YAV (Young Adult Volunteer) partnership with the PCUSA, having arrived in September 2023, continued until the summer to work closely with our MDS staff member at Fintry in his work and made a significant contribution to the mission and outreach of the church.

The church retains a lively interest in wider Christian ministry and mission, and we are active in our support of Friends International, with a number of our members being regular volunteers for various activities in Dundee. We also have mission partners with OMF and OM with whom we are in regular contact and support practically, financially (on a personal basis) and in prayer.

Financial Review

The principal source of income continues to be members offerings given through the weekly envelope scheme or by weekly/monthly bank transfer, with the majority of donors donating under the Gift Aid scheme.

Due to the Union of four congregations, offerings have increased substantially. A further £7,930 Gift Aid was claimed for 2023.

Designated funds of £6,432 are in a Building and Benevolent Fund. Due to the nature of the Food Larder the funds in the Benevolent Fund are no longer required for that purpose and the Kirk Session will make decisions as to how the funds are spent.

Dundee: Northeast Church of Scotland

Report of the Trustees (continued)

For the year ended 31 December 2024

The Ministries and Mission allocation is now known as Giving to Grow. These ministerial costs make up a significant part of the expenditure. 2023's requirement was £32,522 with no reduction for vacant charge. This plus Locum fees of over £13,000 have been a big drain on resources. A shortfall of £4,522 is set to be cleared in January 2025. There is also a legacy congregation shortfall of over £19,000. It has been agreed that this will be paid on the sale of the manses

It is unclear whether future income will meet the requirements for the coming year 2025.

Just over £12,000 was reimbursed from the Consolidated Fabric Fund held by the Church of Scotland General Trustees on behalf of the congregation. We are aware that once these funds have been exhausted there is little by way of meeting future costs.

Reserves Policy

The policy of the congregation is not to hold significant reserves but to use funds for the congregational purposes as they become available. £6,532 held in unrestricted designated accounts are the responsibility of the Kirk Session to be used at their discretion.

The Church also held £12,375 of restricted funds which have been provided for the purposes specified in Note 2.

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,



Date: 12.06.25

Report of the Independent Examiner To the Trustees of Dundee Northeast Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 7 to 12.

Respective responsibilities of Board 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) (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 (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

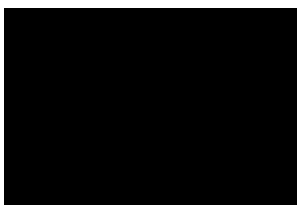
In the course of my examination, no matter has come to my attention

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, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

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.



Date: 15 June 2025

Dundee: Northeast Church of Scotland

Statement of Receipts and Payments

For the Year Ended 31 December 2024

		Unrestricted	Restricted	Endowment	Total	Total
	Note	Funds	Funds	Funds	Funds	Funds
		£	£	£	2024	2023
Receipts:					£	£
Donations and offerings	3	46,199	-	-	46,199	70
Weddings & funerals		505	-	-	505	100
Activities for generating funds		-	1,903	-	1,903	-
Bank & deposit interest		154	-	-	154	81
Investment income		498	-	-	498	388
Rental of premises		18,895	-	-	18,895	(1,000)
Grants & other restricted income		-	9,027	-	9,027	-
Receipts from General Trustees		12,528	-	-	12,528	-
Contrib'n from Lifegatefor building work		700	-	-	700	-
Other income						
Insurance refunds		911	-	-	911	830
Council Tax refund		4,042	-	-	4,042	-
Total receipts from normal activity		84,432	10,930	-	95,362	469
Transfer of Union Balance		47,220	12,375	-	59,595	-
Total receipts		131,652	23,305	-	154,957	469
Payments:						
Cost of generating funds	4	88	-	-	88	-
Charitable activities	4	106,646	9,235	-	115,881	5,506
Governance costs	4	-	-	-	-	-
Total payments		106,734	9,235	-	115,969	5,506
Net receipts / (payments) for the year		24,918	14,070	-	38,988	(5,037)

The notes on pages 9 to 13 form part of these accounts.

Dundee: Northeast Church of Scotland

Statement of Balances at 31 December 2024

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds	Funds
	£	£	£	2024	2023
Funds Reconciliation:				£	£
Bank & deposit balances at 1 January 2024	27,878	-	6,381	34,259	39,296
Net receipts / (payments) for the year	<u>24,918</u>	<u>14,070</u>	<u>-</u>	38,988	<u>(5,037)</u>
Bank & deposit balances at 31 December 2024	<u>52,796</u>	<u>14,070</u>	<u>6,381</u>	73,247	<u>34,259</u>

Other assets:


Gift Aid repayment				<u>3,373</u>	<u>-</u>
--------------------	--	--	--	--------------	----------

Liabilities

Ministry & Mission				4,522	32,522
Accumulated legacy shortfalls				<u>19,647</u>	<u>23,447</u>
				<u>24,169</u>	<u>55,969</u>

The accounts were approved by the Kirk Session and Financial Board on 12 June 2025.

For and on behalf of the Kirk Session and Financial Board


Session Clerk -

12.06.25


Treasurer -

12.6.2025

The notes on pages 9 to 13 form part of these accounts.

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2024

1. Basis of accounting

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Movement on Funds

	Notes	At 1/1/24 £	Transfer of Union Balances £	Receipts £	Payments £	At 31/12/24 £
Endowment funds						
Moncrieff Fund	A	4,632	-	-	-	4,632
Butchart Bequest	B	145	-	-	-	145
James Bews Bequest	C	1,604	-	-	-	1,604
Total endowment funds		<u>6,381</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,381</u>
Restricted funds:						
Flower Fund	D	-	13	78	(75)	16
Linda Braid Fund	E	-	750	-	-	750
Food Larder / Cost of Living and Fresh Food	F	-	7,196	7,841	(7,453)	7,584
Tots Group	G	-	1,670	353	-	2,023
TLG	H	-	(751)	2,018	(367)	900
Route 33 Youth Club	I	-	2,704	-	(324)	2,380
Moirra Brodie Fund for Children	J	-	386	-	(376)	10
Café Project		-	16	-	-	16
Summer Focus		-	391	-	-	391
Collection for USA Visit		-	-	640	(640)	-
Total restricted funds		<u>-</u>	<u>12,375</u>	<u>10,930</u>	<u>(9,235)</u>	<u>14,070</u>
Unrestricted funds:						
General fund		20,593	39,721	84,432	(105,779)	38,967
Fabric fund		1,360	-	-	-	1,360
Choir fund		362	-	-	-	362
Hospitality fund		-	-	-	-	-
Church deposit fund		5,000	1,067	-	(392)	5,675
Designated fund	K					
Building fund		-	1,814	-	-	1,814
Benevolent fund		-	4,618	-	-	4,618
Ladies Group		563	-	-	(563)	-
Total unrestricted funds		<u>27,878</u>	<u>47,220</u>	<u>84,432</u>	<u>(106,734)</u>	<u>52,796</u>
Total Funds		<u>34,259</u>	<u>59,595</u>	<u>95,362</u>	<u>(115,969)</u>	<u>73,247</u>

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2024

2 Movement on Funds (Continued)

Notes:

- A The Moncrieff fund is an open fund and can be used for any purpose.
- B The Butchart Bequest is for a Sunday School prize.
- C The James Bews Bequest is an open fund.
The Kirk Session has decided to use the fund for purchasing equipment.
- D Flower fund: Once funds are spent this fund will be closed. A year calendar was provide for members of the congregation to add their names to provide flowers on a weekly basis.
- E Linda Braid Fund: This is a fund to assist n the Church's work with children and young people.
- F Food Larder / Cost of Living and Fresh Food: Originally set up to assist with food distribution and operating a Food larder provision in response to the covid pandemic. The Food Larder continues this work supporting families with the ongoing Cost of Living crisis.
- G Tot's Group: This is a fund to assist with the running of the Tot's group.
- H TLG: This is a fund to assist with the Transforming Lives for Good project.
- I Route 33 Youth Club: This is a fund to assist with the running of the youth club.
- J Moira Brodie Fund for Children: The Kirk Session agreed that the fund would pay the Capitation fees for the Girl's Brigade.
- K The designated funds belong to the congregation under the control of the Kirk Session and can be used for any purpose.

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2024

	2024	2023
	£	£
3 Donations		
WFO Scheme (non Gift Aid)	3,586	-
Gift Aid donations	31,821	-
Tax recovered on Gift Aid donations	7,930	-
Ordinary offerings (Open plate)	1,645	20
Other offerings, donations etc	1,217	50
	<u>46,199</u>	<u>70</u>
4 Analysis of Payments		
<i>Cost of generating funds</i>	<u>88</u>	<u>-</u>
<i>Charitable Activities</i>		
Ministries & Mission allocation	32,018	236
Locum fees	13,973	1,959
Presbytery dues	1,764	-
Minister's expenses - travel	1,016	1,361
MDS expenses	833	-
Pulpit supply	111	-
Fabric, repairs & maintenance	10,526	984
Garden & grounds	4,469	-
Council tax & ground rates	4,616	-
Heat & Light	14,596	62
Insurance	6,678	330
Organ & music CCLI	522	-
Office, stationery & postage	755	209
Cleaning & supplies	2,633	-
Craft & hospitality	695	-
Tearfund	120	-
Building costs	11,161	-
Other costs	160	365
Restricted fund expenditure	<u>9,235</u>	<u>-</u>
	<u>115,881</u>	<u>5,506</u>
<i>Governance costs</i>	<u>-</u>	<u>-</u>

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2024

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for National Insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the National Stipend Scale which is related to years of service. For 2024 the Minimum Stipend was £31,642 and the Maximum Stipend (in the fifth and subsequent years of service) £38,884.

6. Trustee Remuneration and Related Party Transactions

During the year 3 trustees received reimbursement of expenses incurred totalling £1,754 (2023 - £0)

7. Investments	Cost £	Market Value at 31/12/24 £
<i>Endowment Fund</i>		
Moncrieff fund		
Church of Scotland Growth Fund		
1,000 units	660	6,380
David Low Bequest		
£123.50 War stock		
£247 War stock	300	300
James Bews Bequest		
Church of Scotland Income Fund		
175 Units	1,002	1,935
	<u>1,962</u>	<u>8,615</u>

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2024

9. APPENDIX

**Funds held on behalf of the congregation
by the Church of Scotland General Trustees**

	2024
Capital Account	£
Credit balances held at 31 December at cost	<u>629,604</u>
Market value of balances at 31 December	<u>632,439</u>
 Consolidated Fabric Fund	
Credit balances held at 31 December 2024	<u>24,391</u>
 Deposit Fund	
General congregational purposes	4,608
Kirk Session Fund	1,120
Emergency Fund	<u>1</u>
Credit balances held at 31 December	<u>5,729</u>