

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	Sept	2023		31	August	2024

**Reference and administration details**

Charity name	ST MARY MAGDALENE'S EPISCOPAL CHURCH
Other names charity is known by	
Registered charity number	SC015905
Charity's principal address	Dudhope Crescent Road Dundee  Postcode DD1 5RR

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Interim Rector		Bishop/Vestry
	Hon Secretary		Vestry
	Hon Treasurer	To 29 February 2024	Vestry
	Rector's Warden		Rector
	People's Warden		AGM
	Lay Representative		AGM
	Vestry Member	To 31 December 2023	AGM
	Vestry Member		AGM
	Vestry Member	To 31 December 2023	AGM
	Vestry Member	To 29 February 2024	AGM
	Hon Treasurer	From 01 March 2024	AGM
	Vestry Member		AGM
	Vestry Member		AGM
	Vestry Member	From 01 January 2024	AGM

**Reference and administration details**

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
[REDACTED]	Resigned 29/02/2024

**Structure, governance and management**

**Type of governing document**

Our governing document is our Constitution, and the charity is an unincorporated association.

The Church is a member of the Diocese of Brechin and of the Scottish Episcopal Church and is in full communion with the Anglican Church

All of its affairs are governed by the Vestry (ie Trustees) according to the rules set out in the Constitution.

**Trustee recruitment and appointment**

Appointments are made at the AGM from members of the congregation. Vestry members are appointed for a period of 3 years.

**Objectives and activities**

**Charitable purposes**

The main function of the church is to provide worship in sacrament and prayer, teaching and pastoral care of members, and ministry to the wider community.

**Summary of the main activities in relation to these objects**

The Church follows the liturgical cycle of services, and the Young Church and Choir meet throughout the year. The Pastoral Team continue to follow a visitation rota to meet the needs of the house-bound and sick members of the congregation – at home, in residential care and in hospital.

Members of our congregation unable to attend in person are able to access our services which are streamed on Facebook.

## APPENDIX 1

### Achievements and performance

#### Summary of the main achievements of the charity during the financial period

During this year we held two successful Coffee mornings (November and June) A Burns Supper was again held in January which was well attended and enjoyed by all.

The monthly Wednesday Lunchtime Concert Series continued with a wide variety of artists. This has been greatly appreciated by our audiences.

We had a return of outside groups using our hall. Scottish Country Dancers and Jazz Hands Drama Group. The hall was also used on an occasional basis by others.

### Financial review

#### Brief statement of the charity's policy on reserves

There is no specific policy, but our Investments are not intended for general use and at present only the income is used.

#### Details of any deficit

The results for the year show a deficit of £22,052 resulting from a large amount of funds being spent on the property during the year.

#### Donated facilities and services (if any)

As a church we would not be able to function without the voluntary work of many members of the congregation in a variety of duties.

APPENDIX 1

**Other optional information**

Church Building & Rectory

The Vestry (Trustees) consider it inappropriate to include a market valuation for the church building in the financial statements on the grounds that the cost of obtaining such valuations outweighs the benefit to users of the accounts.

However, the insurance valuation is:

Church Building: £13,962,494.00

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Hon Treasurer

Hon Secretary

Date

25/5/25

## ST MARY MAGDALENE'S EPISCOPAL CHURCH

SC015905



Receipts and payments accounts							
For the period from	Period and rate			to	Period and rate		
	Day	Month	Year		Day	Month	Year
	01	September	2023		Year	31	August

**Section A Statement of receipts and payments**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
<b>A1 Receipts</b>						
Donations	54,639				54,639	38,081
Legacies	3,000				3,000	
Grants	19,902				19,902	11,424
Receipts from fundraising activities	2,930				2,930	5,864
Gross trading receipts						
Income from investments other than land and buildings	15,223				15,223	17,335
VAT Reclaim						12,004
Hall Lets	2,130				2,130	
<b>A1 Sub total</b>	<b>97,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,824</b>	<b>84,708</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets	-				-	301,503
Proceeds from sale of investments	10,000				10,000	107,656
<b>A2 Sub total</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>409,159</b>
<b>Total receipts</b>	<b>107,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,824</b>	<b>493,867</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	129,776				129,776	189,140
Grants and donations					-	
Governance costs:					-	
Audit / Independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
<b>A3 Sub total</b>	<b>129,876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,876</b>	<b>189,240</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	301,503
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>301,503</b>
<b>Total payments</b>	<b>129,876</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,876</b>	<b>490,743</b>
<b>Net receipts / (payments)</b>	<b>(22,052)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,052)</b>	<b>3,124</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(22,052)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(22,052)</b>	<b>3,124</b>



**Section C Notes to the Accounts**

**C1 Nature and purpose of funds** (may be stated on analysis of funds worksheets)

--

**C2 Grants**

Type of activity or project supported	Individual / Institution	Number of grants made	£
<b>Total</b>			-

**C3a Trustee remuneration**

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
------------------------------------------------------------------------------------------------------------------------------------------------------	--

**C3b Trustee remuneration - details**

Authority under which paid	£
Scottish Episcopal Church - Diocese of Brechin - Gross Stipend	32,024
- Housing Allowance	7,500
- Pension	9,481
	49,005

**C4a Trustee expenses**

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
-----------------------------------------------------------------------------------------------------------------------	---

**C4b Trustee expenses - details**

	Number of trustees	£

**C5 Transactions with trustees and connected persons**

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

**C6 Other information**

--

## ST MARY MAGDALENE'S EPISCOPAL CHURCH

SC015905

**Additional analysis (1)**

## Analysis of receipts and payments

## 1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
FWO/Open/Gift/Aid received	37,542				37,542	33,566
Donations general	3,132				3,132	1,027
Day of Giving	4,660				4,660	3,488
Memorial windows	9,305				9,305	-
<b>Total</b>	<b>54,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,639</b>	<b>38,081</b>

## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Episcopal Church	4,628	-	4,628	10,000
Diocese of Brechin	13,024	-	13,024	1,424
St Margarets -share of ministry	2,250	-	2,250	-
<b>Total</b>	<b>19,902</b>	<b>-</b>	<b>19,902</b>	<b>11,424</b>

## 3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Diocesan Quota	11,172				11,172	11,898
Clergy Costs	49,005				49,005	44,727
Property Expenses (normal)	53,235				53,235	119,187
Church Expenses	11,980				11,980	10,509
Administrative Expenses	4,384				4,384	2,819
					-	-
					-	-
<b>Total</b>	<b>129,776</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129,776</b>	<b>189,140</b>

**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted Fund 1 - other name of fund below	Unrestricted Fund 2 - other name of fund below	Unrestricted Fund 3 - other name of fund below	Unrestricted Fund 4 - other name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	54,639				54,639	38,081
Legacies	3,000				3,000	-
Grants	19,902				19,902	11,424
Receipts from fundraising activities	2,930				2,930	5,864
Land & buildings	15,223				15,223	-
VAT reclaim	-				-	17,335
Half lets	2,130				2,130	12,004
<b>Sub total</b>	<b>97,824</b>				<b>97,824</b>	<b>84,708</b>
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	301,503
Proceeds from sale of investments	10,000				10,000	107,658
<b>Sub total</b>	<b>10,000</b>				<b>10,000</b>	<b>409,159</b>
<b>Total receipts</b>	<b>107,824</b>				<b>107,824</b>	<b>493,887</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	129,776				129,776	189,140
Grants and donations					-	
Governance costs:						
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>129,876</b>				<b>129,876</b>	<b>189,240</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	301,503
<b>Sub total</b>						<b>301,503</b>
<b>Total payments</b>	<b>129,876</b>				<b>129,876</b>	<b>490,743</b>
<b>Not receipts / (payments)</b>	<b>(22,052)</b>				<b>(22,052)</b>	<b>3,124</b>
<b>Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>(22,052)</b>				<b>(22,052)</b>	<b>3,124</b>
<b>Nature and purpose of funds</b>						

**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund - assessment of board costs	Restricted fund - interest rebate or multipliers	Restricted fund - other assets of fund-raising	Restricted fund - other assets of fund-raising	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
<b>Sub total</b>					-	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>					-	
<b>Total receipts</b>					-	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>					-	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>					-	
<b>Total payments</b>					-	
<b>Net receipts / (payments)</b>					-	
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>					-	
<b>Nature and purpose of funds</b>						

APPENDIX 3



**Independent examiner's report on the accounts** v2

Report to the trustees/members of

Charity name  
ST MARY MAGDALENE'S EPISCOPAL CHURCH

Registered charity number

SC 015905

On the accounts of the charity for the period

Period start date			to	Period end date		
Day	Month	Year		Day	Month	Year
01	SEPTEMBER	2023		31	AUGUST	2024

Set out on pages

1-6

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) 2005 Act 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 2006 Accounts Regulations. 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.

Signed:

Name:

Date: 27th May 2025

Relevant professional qualification(s) or body (if any):

Address:

Bk Plus  
144 Nethergate  
Dundee  
DD1 4EB

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

**Disclosure section**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose

[Empty disclosure area for text input]