

**Dunfermline Gillespie Memorial Church**  
**of**  
**Scotland**  
**Financial Statements**  
**For**  
**31st December 2023**

**Charity Number: SC011659**

**Congregation Number: 241459**

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Financial Statements**

**Year Ended 31st December 2023**

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# Dunfermline Gillespie Memorial Church of Scotland

## Members of the Board and Professional Advisers

Year Ended 31st December 2023

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**Charity Number** SC011659

**Congregation Reference Number** 241459

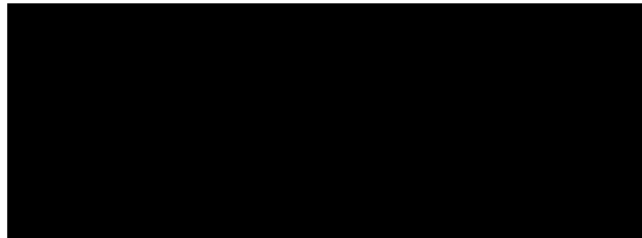
**Principal Office-bearers** Session Clerk: [REDACTED]

Church Treasurer: [REDACTED]

Principal Address: The Church Office  
Chapel Street  
Dunfermline  
Fife  
KY12 7AW

### Trustees

### Elders



*\*Resigned 8<sup>th</sup> March 2023*

*+Resigned 8<sup>th</sup> January 2023*

*\*+ Resigned 4<sup>th</sup> April 2023*

### Minister



### Independent Examiner



Account Manager - CGUK Ltd  
Address: 4 Griffith Drive  
Whitburn  
Bathgate  
EH47 0BJ

### Bankers

Bank of Scotland  
PO Box 18  
Dunfermline  
Fife  
KY11 3AG

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

### **Year Ended 31st December 2023**

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published on 16 July 2014.

#### **Reference and Administrative Details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **Structure, Governance and Management**

The charity is an unincorporated recognised Scottish charity, registered no. SC011659, and is administered in accordance with the terms of the Deed of Constitution that aligns with recommended style of Church of Scotland and approved by the congregation in March 2015. The revised constitution was approved by Church of Scotland on 20 May 2015 and became effective from that date.

#### **Recruitment and Appointment of Trustees**

Trustees are ordained Elders who serve on the Kirk Session of Gillespie Memorial Church. Appointment is by agreement of the Kirk Session.

#### **Organisational Structure**

The Kirk Session is chaired by the Moderator and meets at least 4 times in a year. Certain responsibilities are delegated to the Leadership Team which came into existence in November 2021 with the remit to streamline the strategic decision making for the life of Gillespie Memorial Church freeing people to use their gifts in service of the Gospel, ultimately ensuring accountability of delivery for the ministry, mission, and worship of GMC. The Kirk Session remains always responsible for both spiritual and temporal affairs within the church, ensuring approval of the Strategic Plan and budget for the congregation.

#### **Volunteers**

The Church relies on its members to volunteer their time, gifts and finance to achieve its objectives and for its normal day to day running.

#### **Objectives and Activities**

The vision of the Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

### **Year Ended 31st December 2023**

Our vision for Gillespie Memorial Church is that:-

- We will 'preach Christ crucified' as we seek to bring others into His welcoming family;
- We will through faith, embody the character of Jesus, the presence of the Holy Spirit and the eternal love of God - in worship, words and action.
- We will diligently seek, through prayer and example, to communicate the relevance of Christ, and
- We will be a visible beacon of hope and joy reaching out to positively serve the people of Dunfermline in the grace and truth of Christ.

Our activities are focused on both church members and the wider Dunfermline community.

We are active in various areas to meet our objectives.

### **Achievements and Performance**

#### **Communications**

These are undertaken through social media utilising Facebook and Instagram. Podcasting has been the main broadcasting medium for the church with 80% of listeners from the UK, 18% in the USA, and 2% the rest of the world. The listenership has moved toward Spotify platform with 33.2%, the Apple Podcast platform serving 26.6% of listener, and the remaining 40.2% consumed over other platforms, with a total 3,378 single plays. Listenership is split 51% female, 47% male with 2% not declared. The age profile of listeners is: 0-22 19.3%; 23-34 7.9%; 35-59 28.2%; 60+ 23.4%.

The GMC website continues to be an important part of the church communications strategy, alongside some limited traditional mail and email for dissemination of news and pastoral letters to ensure contact across the church was maintained. There are continuing good links to Presbytery and to the wider work of the Church locally, nationally, and internationally.

#### **Worship**

In 2023, worship took place each Sunday and was undertaken with the engagement of many members being involved in sound and visuals, leading prayers, reading scripture and the continued development of the preaching team utilising both lay preachers and retired ministers who are members.

Messy Church was introduced in March 2022 which has run alongside the regular diet of worship and continues to be an important part of our worship and outreach activity.

#### **Fellowship**

Our aim is to encourage fellowship within the church and genuine engagement with the wider community. The GMC Guild meet regularly each month, as do the *Men@GMC* group and *Embrace*, the women's group, and the praise band for practice.

Our halls are again in regular use supporting a number of groups and charities as noted:

Fife Street Pastors use the Centre on a Saturday night as their base for sending the Street Pastors out to support young people in the town.

Rainbows, Brownies and Guides - On five occasions each week young people meet as part of the Guiding movement to enjoy a range of activities which serve to develop the young people and build

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

### **Year Ended 31st December 2023**

#### **Achievements and Performance (continued)**

resilience to assist them to cope with life's everyday challenges.

Carnegie Trefoil Guild - a branch of Girlguiding where the adult members pass on their skills and knowledge to local guiding units, from helping Brownies work towards a badge to preparing older girls for a camping adventure.

Express Group - A sociable group, providing activities within the group in a relaxed informal setting, meeting on 3 occasions per week.

Curnie Club - supporting people aged 26 – 65 experience loneliness and isolation, helping member develop social skills and confidence in the community

Fife Council - started a 'Job Club' and other social support weekly in the Gillespie Centre

#### ***Mission and Outreach***

##### **GM3**

Those helped with crisis support for both food and fuel in 2023 have been:

In July 2022 the GM3 ministry launched a twice weekly OpenHouse Café offering low-cost refreshments plus the opportunity to access free food for those in need. This sat alongside social support and signposting (33 adults and 18 children directly supported with £560 food assistance/£80 transport assistance, plus following referrals: Fuel Assistance – 8 | Foodbank – 8 | Other signposting – 9) as well as pastoral support for those both in the church community and those without. This offering has continued throughout 2023 and the OpenHouse café has continued to grow in customer numbers, serving just under 1400 people during the year, and bringing community to all.

##### **Foodbank**

Some members of the congregation volunteer with the Dunfermline Foodbank contributing their time and skills to the work of assisting those in crisis.

##### **Overseas Mission**

As a church partner with Open Doors (since November 2019) we have supported with financial offering and prayer the persecuted church overseas.

#### ***Pastoral Care***

Pastoral care endeavours to ensure all members of GMC are part of a loving, caring, supportive and prayerful Church family. This has been through the minister a selected members of the congregation through home visits, though the use of regular pastoral letters, the flower ministry alongside phone/electronic contacts.

GMC remains a 'Dementia-friendly church' with several members having undertaken training, and some changes made to the church sanctuary to help in this regard.

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

**Year Ended 31st December 2023**

### **Achievements and Performance (continued)**

#### ***Property***

Gillespie Memorial is a town centre church with a separate church office/ centre, situated next to Dunfermline's bus station. This makes it an ideal location for access for community use and for community outreach.

The buildings are regularly inspected and necessary works carried out to comply with current Building and Health and Safety regulations. Remedial work was carried out in the year to the roofs to ensure all buildings are kept wind and watertight and safe for use.

#### ***Children & Young Persons***

Youth and Community engagement in 2023 by the Youth Pastor continued in Dunfermline High School with weekly presence in the school, working with students alongside the guidance team, which included hosting some DHS students at the Gillespie centre for group and one to one work. OpenHouse Friday youth gathering introduced ran until the summer holidays engaging with the young people in conversation about life's biggest questions around faith and meaning and preparing them for the next post school stage of their lives. 2023 also saw the Youth Pastor involved in a number of Community Communication Forums at Queen Anne High after some years of pushing the door and so is an answer to prayer. Although progress is slow it is still hoped this will allow a GMC presence in and around QAHS providing an inroad to serve and love the school faculty and students. OpenHouse as a youth project has been scrutinised and questioned in 2023 as our current pastor prepares to depart and embark on his studies for the ministry. In 2024 the Youth Outreach team along with the youth Pastor, will look to understand where the next developments will be in order that we can do more and provide more for young people in Dunfermline.

#### ***Prayer***

A weekly early Monday morning prayer time also continued along with a regular prayer email chain which allows a majority of the congregation to be involved in specific prayer items. Prayer ministry after worship on a Sunday was maintained as we continue to seek the Lord in all areas of church life.

### **Financial Review**

#### **Income**

General income is up by £11,204.09 compared to the previous year, with offering across all areas up from 2022. We continued to attract grant funding towards the costs involved in delivering our commitment to building community in the centre of Dunfermline, and spending on our building, detailed in the Notes to the Financial Accounts. Income to restricted fund was up by £5212.61 on the previous year which is predominantly made up of donations and helped by a generous match funding grant from a member of the congregation. We hope to increase offerings in all areas of income to sustain present ministries and grow our contribution to the community life within Dunfermline through expansion of youth ministry and growth of the OpenHouse Café community hub.

#### **Expenditure**

The Trustees have been rigorous in controlling those costs within its gift to control. We are appreciative of the financial support provided by those non-church organisations who use the premises and contribute towards the costs incurred. Following the wholesale development of The Gillespie Centre, the sanctuary was refurbished in 2016 into a multi-purpose venue for community

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

### **Year Ended 31st December 2023**

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#### ***Expenditure***

The Trustees have been rigorous in controlling those costs within its gift to control. We are appreciative of the financial support provided by those non-church organisations who use the premises and contribute towards the costs incurred. Following the wholesale development of The Gillespie Centre, the sanctuary was refurbished in 2016 into a multi-purpose venue for community activity. Necessary works to maintain our fire safety and heating systems and remedial external & internal works to wind and watertight measures in the church's estate have been undertaken in 2023.

We are appreciative of the grant funding support provided by Fife Council, Fife Presbytery 2.10 Mission Fund and our congregation.

#### ***Surplus/Deficit***

The total deficit for year ending 2023 is £10,551.36. The deficit comprises a small unrestricted deficit of £1,229.06 due in the main to giving not quite keeping pace with cost of living increases in expenses, and a restricted deficit of £9,322.30. The restricted funds are in deficit mainly through payroll expenditure of the Youth Outreach programme OpenHouse. This Youth Outreach payroll cost is due to roll off by Q3 2024. The trustees will continue to keep a firm grip on the finances in the coming years to build the church outreach and growth of ministries to the community. The cumulative carried forward funds amount to general unrestricted funds of £43,055.91 and restricted funds of £68,293.54 at the year end.

All restricted funds have positive surpluses to meet anticipated demands.

#### **Summary**

We remain in a stable position to achieve our plans to proclaim the Gospel of Jesus Christ and serve our community in the centre of Dunfermline. Though, as costs increase, we will be challenged to ensure income levels grow enough to match our expenditure predictions. The budget for 2024 is set to meet these missional needs for the year and trustees will continue to focus on controlling costs tightly, and ensure sufficient income growth to meet the anticipated rise in costs.

#### **Reserve Policy**

After considering their ongoing commitments it is the Trustees' policy to hold reserves for approximately two months expenditure, which we consider to be circa £23,000.

If the charity had to cease, the buildings would have to be maintained and insured till a buyer is found.

Signed by order of the trustees.



Date: 24<sup>th</sup> March 2024.



# **Dunfermline Gillespie Memorial Church of Scotland**

## **Independent Examiner's Report to the Trustees of Dunfermline Gillespie Memorial Church of Scotland**

**Year Ended 31st December 2023**

### **Independent Examiner's Report to the Trustees of Dunfermline Gillespie Memorial Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023.

#### **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) (d) 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.

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

Name

[Redacted Name]

Account Manager - CGUK Ltd

Address: 4 Griffith Drive

Whitburn

Bathgate

EH47 0BJ

Date:

30/4/24

[Redacted Signature]

# Dunfermline Gillespie Memorial Church of Scotland

## Receipts and Payments Account

Year Ended 31st December 2023

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	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
<b>Incoming Resources</b>				
Incoming resources from generating funds:				
Donation	62,069.53	19,541.78	81,611.31	70,407.22
Activities for generating funds	12,535.92	4,528.80	17,064.72	14,134.49
Investment income	2,096.17	-	2,096.17	300.12
Other incoming resources	8,691.68	7,947.50	16,639.18	28,844.19
<b>Total Incoming Resources</b>	<b>85,393.30</b>	<b>32,018.08</b>	<b>117,411.38</b>	<b>113,686.02</b>
<b>Resources Expended</b>				
Charitable activities	(85,822.36)	(41,840.38)	(127,662.74)	(114,727.12)
Governance costs	(300.00)	-	(300.00)	(250.00)
<b>Total Resources Expended</b>	<b>(86,122.36)</b>	<b>(41,840.38)</b>	<b>(127,962.74)</b>	<b>(114,976.12)</b>
<b>Excess Receipts over payments before transfers</b>	(729.06)	(9,822.30)	(10,551.36)	(1,290.10)
Transfers between funds	(500.00)	500.00	-	-
<b>Excess Receipts over Payments for the year</b>	<b>(1,229.06)</b>	<b>(9,322.30)</b>	<b>(10,551.36)</b>	<b>(1,290.10)</b>

# Dunfermline Gillespie Memorial Church of Scotland

## Notes to the Financial Statements

Year Ended 31st December 2023

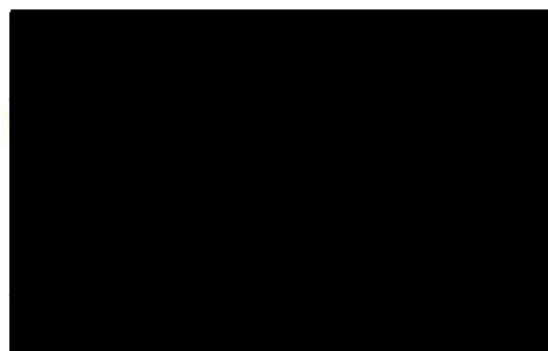
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				2023	2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
<b>Bank &amp; Deposit</b>	44,284.97	77,615.84	-	121,900.81	123,190.91
<b>Balance</b> balances					
brought forward					
<b>Movements in Year</b>	(1,229.06)	(9,322.30)	-	(10,551.36)	(1,290.10)
Excess Receipts over					
Payments					
<b>Bank &amp; Deposit</b>	43,055.91	68,293.54	-	111,349.45	121,900.81
<b>Balances Carried</b>					
<b>Forward</b>					

The notes on pages 10 to 14 form part of the Financial Statements

The Accounts were approved by Kirk Session on 12<sup>th</sup> March 2024

And signed for on behalf of the Kirk Session by



Session Clerk, J Aitken



On behalf of the GMC Finance Team

# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2023

### 1. Accounting Policies

These accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Fund Accounting:

**Unrestricted Funds** are those funds which can be used at the discretion of the trustees in the furtherance of the objectives of the charity.

**Restricted Funds** are those funds which can only be used for specific purposes as specified by the donor or when the funds have been raised for a specific purpose.

Details of the nature and purpose of the charity are given in the narrative section, pages 2-5.

### 2. Movement of Funds

	As at 1 <sup>st</sup> January 2023	Receipts	Payments	Transfers	As at 31 <sup>st</sup> December 2023
<b>Unrestricted Funds</b>					
General	44,284.97	85,393.30	(86,122.36)	(500.00)	43,055.91
<b>TOTAL</b>	<b>44,284.97</b>	<b>85,393.30</b>	<b>(86,122.36)</b>	<b>(500.00)</b>	<b>43,055.91</b>

	As at 1 <sup>st</sup> January 2023	Receipts	Payments	Transfers	As at 31 <sup>st</sup> December 2023
<b>Restricted Funds</b>					
GM3	25,907.27	7,953.90	(4,563.03)	(2000.00)	27,298.14
Project	15,857.25	312.50	-	-	16,169.75
Common Good	1,986.28	-	(700.00)	-	1,286.28
Life and Work	288.00	156.00	(102.11)	-	341.89
Dispersal	2,566.22	1,956.32	(2017.39)	-	2,505.15
Youth Church	3,582.96	225.00	(783.84)	-	3,024.12
Youth Outreach	20,575.54	21,414.36	(30,224.01)	2500.00	14,265.89
Mission	1,269.00	-	-	-	-
Manse R&M	2,250.00	-	(3,450.00)	-	(1,200.00)
Reserves Pot	3333.32	-	-	-	3333.32
<b>TOTAL</b>	<b>77,615.84</b>	<b>32,018.08</b>	<b>(41,840.38)</b>	<b>500.00</b>	<b>68,293.54</b>
<b>Total Funds</b>	<b>121,900.81</b>	<b>117,411.38</b>	<b>(127,962.74)</b>	<b>-</b>	<b>111,349.45</b>

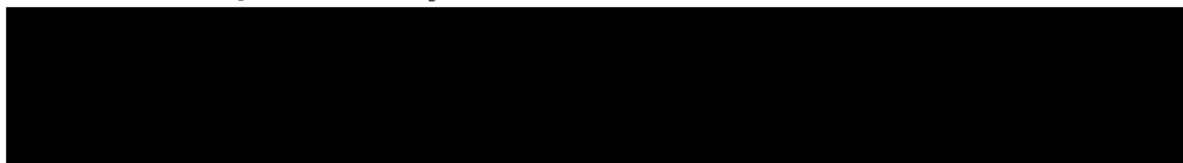
# **Dunfermline Gillespie Memorial Church of Scotland**

## **Statement of Financial Balances**

**Year Ended 31st December 2023**


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### **3. Trustees Payments and Expenses**



### **4. National Stipend Fund – Ministers Stipend**

All church of Scotland congregations contributes to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension, 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 £30,135 and the maximum (in the 5th and subsequent years of service) was £37,032 (2022 - £28,700 and £35,269).

 received £531.70(2022 - £1925.65) for the reimbursement of travel costs.

Additionally, the church pays the council tax for the manse of £3,507.55 and the minister's telephone costs of £653.79.

The minister's salary is paid directly by the Church of Scotland.

# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2023

### 5a. Analysis of Receipts and Payments

Gillespie Memorial Church												
Financial Activities												
January - December 2023												
	COMMON GOOD	DISPERSAL	GENERAL	GMC	LIFE AND WORK	MANSE	R&M	POT	PROJECT	YOUTH CHURCH	YOUTH OUTREACH	TOTAL
Income												
Bank and Deposit Interest			2,096.17									£2,096.17
COVID 19 Cleaning Fee			95.00									£95.00
Donations for Third Party		1,492.00										£1,492.00
Fraud Refund			250.00									£250.00
Funeral Donation			1,626.54									£1,626.54
Gift Aid Received			8,441.68	202.50					22.50	45.00	3,040.00	£11,751.68
Grants Received				2,137.50							2,500.00	£4,637.50
Life and Work Income					156.00							£156.00
Miscellaneous Income			204.63									£204.63
Open Plate			3,382.62									£3,382.62
Other Offerings		464.32	5,030.39	265.00							3,355.46	£9,115.17
S&V Provision			45.00									£45.00
Services			711.29	4,338.90								£5,050.19
Standing Order Offerings			40,150.03	1,010.00					290.00	180.00	12,485.00	£54,115.03
Stewardship Income			910.71									£910.71
Tea Bar Donations			779.74									£779.74
Tea/Coffee Facilities			7.50									£7.50
Tuck Shop Takings											33.90	£33.90
Use of Premises			11,480.00									£11,480.00
WFO Non Gift Aid			10,182.00									£10,182.00
Total Income	60.00	£1,896.32	£96,388.30	£7,868.90	£186.00	60.00	£212.80	£285.00	£21,414.38	£117,411.38		
TOTAL	60.00	£1,896.32	£96,388.30	£7,868.90	£186.00	60.00	£212.80	£285.00	£21,414.38	£117,411.38		
Expenditures												
Bank charges		2.09	8.38	24.72	0.61						0.45	£36.25
Burglary Theft			441.63									£441.63
Cafe Inc Supplies				146.15								£146.15
Cafe Food Supplies				1,618.04								£1,618.04
Cafe Supplies				321.65								£321.65
Cleaning Materials			545.03									£545.03
Gillespie Memorial Church												
Financial Activities												
January - December 2023												
	COMMON GOOD	DISPERSAL	GENERAL	GMC	LIFE AND WORK	MANSE	R&M	POT	PROJECT	YOUTH CHURCH	YOUTH OUTREACH	TOTAL
Congregational Hospitality			1,451.19									£1,451.19
Discipleship			637.70							14.90		£652.60
Electric Church			1,483.44									£1,483.44
Electrocity Centre			728.00	1,000.00								£1,728.00
Employee Pension Liability			-160.07								-445.07	£ - 605.14
Employer National Insurance Expense			-2,237.07								2,237.07	£ 0.00
Employer Pension Expense			221.12								616.24	£837.36
Employer Pension Liability			-128.71								-359.46	£ - 488.17
Equipment Expensed			1,237.74	28.99								£1,266.73
Food Vouchers				276.15								£276.15
Gas Centre			2,026.14	1,000.00								£3,026.14
Gas Church			2,126.64									£2,126.64
Gifts/Grants to Individuals		700.00		80.00								£780.00
Gifts/Grants to Organisations			2,015.30	247.13						300.00	0.00	£2,562.43
Giving 2 Grow			29,646.97									£29,646.97
Governance - Independent Examination			300.00									£300.00
Health and Safety			4.00	44.84								£48.84
Insurance Church			2,534.56									£2,534.56
Insurance Claim			-1,291.20									£ - 1,291.20
Licence Renewal			915.23									£915.23
Life and Work Expenses					101.50							£101.50
Messy Church Expenses										397.39		£397.39
Ministers Other Expenses			444.25								182.50	£626.75
Ministers Telephone Cost			653.70									£653.70
Ministry Travel Expenses			1,547.50									£1,547.50
Miscellaneous Expenses			815.45							4.06		£819.51
Mission&Discipleship			200.00								340.00	£540.00
Music Co-Ordinator			3,250.00									£3,250.00
Office Expenses			11.23									£11.23
Open House Expenses											198.03	£198.03
Outreach			35.30									£35.30

# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2023

### Gillespie Memorial Church

#### Financial Activities

January - December 2023

	COMMON GOOD	DISPERSAL	GENERAL	GM3	LIFE AND WORK	MANSE	R&M	POT	PROJECT	YOUTH CHURCH	YOUTH OUTREACH	TOTAL
Payroll Expenses												£0.00
Pension			243.17								684.73	£927.90
<b>Total Payroll Expenses</b>			<b>243.17</b>								<b>684.73</b>	<b>£927.90</b>
Payroll Services			200.00									£200.00
Photocopying and Printing			1,593.81									£1,593.81
Postage			131.16	22.59								£153.75
Presbytery Dues			593.00									£593.00
Publicity and Adverts										62.40		£62.40
Rates - Manse			3,507.55									£3,507.55
Repairs and Maintenance (Building)			3,556.18									£3,556.18
Repairs and Maintenance (Equipment)			3,838.98									£3,838.98
Repairs and Maintenance (Manse)			10,214.65				3,450.00					£13,664.65
Software Costs			593.28									£593.28
Stationery			389.47									£389.47
Tea Bar Supplies			356.41									£356.41
Telephone			1,453.33									£1,453.33
Wages Expense			10,119.47								26,780.04	£36,899.51
Waste Disposal			1,062.62									£1,062.62
Website Costs			494.77									£494.77
Worship Expense			93.52									£93.52
Write Off				-0.10								£ -0.10
Youth Pastor Expenses											-24.90	£ -24.90
<b>Total Expenditures</b>	<b>£700.00</b>	<b>£2,017.39</b>	<b>£86,196.74</b>	<b>£4,888.08</b>	<b>£102.11</b>	<b>£3,450.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£778.84</b>	<b>£20,800.00</b>	<b>£127,887.74</b>	<b>£127,887.74</b>
<b>NET OPERATING INCOME</b>	<b>£ -700.00</b>	<b>£ -61.07</b>	<b>£ -748.44</b>	<b>£3,880.87</b>	<b>£88.89</b>	<b>£ -3,450.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£ -588.84</b>	<b>£ -4,786.27</b>	<b>£ -10,886.08</b>	<b>£ -10,886.08</b>
Other Expenditures												
Reconciliation Discrepancies			-14.38							5.00		£ -9.38
<b>Total Other Expenditures</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£ -14.38</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£ -9.38</b>
<b>NET OTHER INCOME</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£14.38</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£ -5.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£9.38</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>£ -700.00</b>	<b>£ -61.07</b>	<b>£ -734.06</b>	<b>£3,880.87</b>	<b>£88.89</b>	<b>£ -3,450.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£ -593.84</b>	<b>£ -4,786.27</b>	<b>£ -10,886.08</b>	<b>£ -10,886.08</b>

### 5b. Donations Detailed Analysis.

Description	Unrestricted £	Restricted £	Total £
WFO	10,182.00	-	10,182.00
Ordinary Offerings	40,150.03	13,965.00	54,115.03
Other Offerings	10,110.96	4,084.78	14,195.74
Donations for 3rd Party	-	1,492.00	1,492.00
Weddings & Funerals	1,626.54	-	1,626.54
<b>TOTAL</b>	<b>62,069.53</b>	<b>19,541.78</b>	<b>81,611.31</b>

### 5c. Grant Detailed Analysis

Fife Council paid a grant to GM3 - £2,137.50

Youth Outreach received a Grant via 2:10 - £2,500.00

### 6 Donations to 3<sup>rd</sup> Parties as Part of Charitable Activities

Donations made to other Christian charities, where the church's charitable objective of mission can be fulfilled through one of these organisations and have much greater impact than our own church working in isolation.

Langham Partnership - £316.25

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Statement of Financial Balances**

**Year Ended 31st December 2023**

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Poppy Scotland - £340.63

Compassion UK - £300.00

Open Doors - £247.13

Foreign Bible Society - £329.96

Tearfund - £555.40

### **7 Gifts to non-Christian Organisations**

During 2023, none

Guidelines stipulate that to raise funds for other types of organisation, the funds should be collected specifically for those organisations, by means of offering, or by fundraising specifically for the other organisation.

### **8 Collections for 3<sup>rd</sup> Parties treated as Agency Collections**

No funds were received for of this kind as all funds were recorded via the receipts and payments account on this page in note 6.