

ST. NINIAN'S EPISCOPAL CHURCH, DUNDEE
ACCOUNTS FOR THE YEAR ENDED
31st August 2025

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

INCOME AND EXPENDITURE ACCOUNT – YEAR ENDED 31 AUGUST 2025

	Note	2025 £	2024 £
INCOME			
Congregational and voluntary	2	57,163	20,316
Investment	3	121	6
Other Income	4	720	1,530
Property revenue	5	23,355	11,010
		<u>81,359</u>	<u>32,862</u>
EXPENDITURE			
Provincial & Diocesan quota		4,848	3,043
Clergy cost	6	27,366	4,467
Property expenses	7	27,968	11,746
Church expenses	8	1,332	1,452
Administrative expenses	9	550	665
Charitable expenditure	10	1,251	686
		<u>63,315</u>	<u>22,059</u>
SURPLUS/ (DEFICIT) FOR YEAR		<u>18,044</u>	<u>10,803</u>

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ST NINIAN'S CHURCH – DUNDEE

BALANCE SHEET – 31 AUGUST 2025

	Note	2025 £	2024 £
CURRENT ASSETS	11		
Current account		33,608	40,934
Fabric account		25,153	461
Youth account		3,592	2,914
NET CURRENT ASSETS		62,353	44,309
NET ASSETS		62,353	44,309

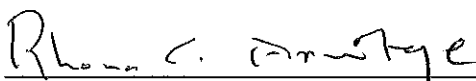
Representing:-

FUNDS AND RESERVES

Unrestricted	General	58,300	40,934
Designated	Fabric fund	461	461
Designated	Youth fund	3,592	2,914
		62,353	44,309

(Signed) 

Treasurer

(Signed) 

Secretary

Dated 11 November 2025

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2025

1. ACCOUNTING POLICIES

- a) Investments held beneficially are stated at cost. Endowment investments granting rights to income only, are excluded from the balance sheet.
- b) These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- c) Unrestricted funds are divided into general funds and designated funds, use of the latter being governed by the Vestry. Restricted funds are funds subject to specific conditions imposed by the donor or related trust.

2. CONGREGATIONAL AND VOLUNTARY INCOME

	2025	2024
	£	£
General collections	10,351	10,206
Free will offerings	1,685	1,981
Donations – general	1,610	290
Donations- youth group	1,639	1,196
Tax recovered	3,151	3,669
Fund raising functions	210	-
Grants	38,517	2,974
	<u>57,163</u>	<u>20,316</u>

The grants were as follows;

Dean's allowance £1,415
Stipend £16,494
Green Energy Upgrade £20,608

3. INVESTMENT INCOME

Bank Interest – General	121	6
	<u>121</u>	<u>6</u>

4. OTHER INCOME

Sundry	<u>720</u>	<u>1,530</u>
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ST NINIAN'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2025

5. PROPERTY REVENUE

	2025	2024
	£	£
Hall letting	6,555	8,210
House let	16,800	2,800
	<u>23,355</u>	<u>11,010</u>

6. CLERGY COSTS

Clergy Stipend	16,494	2,749
Clergy Pension	5,684	885
Clergy Housing	5,000	833
Travel & Other Expenses	188	-
	<u>27,366</u>	<u>4,467</u>

7. PROPERTY EXPENSES

Church – Insurance	1,676	1,704
Church – Repairs & Maintenance	3,222	5,091
Church – Green Energy upgrades	15,342	-
Church – Heat and Light	2,337	3,382
Council tax refund	-195	902
Let property repairs	3,167	-
Professional fees re house let	2,419	667
	<u>27,968</u>	<u>11,746</u>

8. CHURCH EXPENSES

Cleaning	731	837
Worship costs	601	615
Other expenses	-	-
	<u>1,332</u>	<u>1,452</u>

9. ADMINISTRATIVE COSTS

Audit fee	432	396
Sundry	118	269
	<u>550</u>	<u>665</u>

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NOTES ON ACCOUNTS – 31 AUGUST 2025

10. CHARITABLE EXPENDITURE

	2025	2024
Donations	290	-
Youth expenditure	961	686
Crisis Grants	-	-
	<u>1,251</u>	<u>686</u>

11. Bank Balances

	2025	2024
	£	£
Current account	33,608	40,934
Fabric account	25,153	461
Youth account	3,592	2,914
	<u>62,353</u>	<u>44,309</u>

12. COMMITMENTS

There were commitments at 31 August 2025 relating to the cost of the Green Energy upgrades amounting to £15,175 (2024 – NIL).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. NINIAN'S EPISCOPAL CHURCH,
DUNDEE**

I report on the financial statements of the Charity for the year ended 31st August 2025.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(a)(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. 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 of disclosures in the financial statements, 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 we do not express an audit opinion on the view given by the financial statements.

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) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Alison Wilson

Alison Wilson, C.A.,
BK Plus Limited
Chartered Certified Accountants
144 Nethergate
Dundee
DD1 4EB

Date 11th November 2025

