

**Grace Church Dundee**

**SC044305**

**Receipts and payments accounts**

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	January	2025		31	December	2025

**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	138,907	37,664			176,571	214,303
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Bank interest	1,044				1,044	395
Rents from land & buildings	6,010				6,010	
Gross receipts from other charitable activities					-	
					-	
<b>A1 Sub total</b>	<b>145,961</b>	<b>37,664</b>	<b>-</b>	<b>-</b>	<b>183,625</b>	<b>214,698</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>145,961</b>	<b>37,664</b>	<b>-</b>	<b>-</b>	<b>183,625</b>	<b>214,698</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	118,646	9,344			127,990	101,220
Grants and donations	14,454				14,454	12,027
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>133,100</b>	<b>9,344</b>	<b>-</b>	<b>-</b>	<b>142,444</b>	<b>113,247</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>133,100</b>	<b>9,344</b>	<b>-</b>	<b>-</b>	<b>142,444</b>	<b>113,247</b>
<b>Net receipts / (payments)</b>	<b>12,861</b>	<b>28,320</b>	<b>-</b>	<b>-</b>	<b>41,181</b>	<b>101,451</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>12,861</b>	<b>28,320</b>	<b>-</b>	<b>-</b>	<b>41,181</b>	<b>101,451</b>

**Section B Statement of balances**

Categories	Details	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
		to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
<b>B1 Cash funds</b>	Cash and bank balances at start of year	84,437	80,069			164,506	63,054
	Surplus / (deficit) shown on receipts and payments account	12,861	28,320			41,181	101,451
						-	
	<b>Cash and bank balances at end of year</b>	<b>97,298</b>	<b>108,389</b>	-	-	<b>205,687</b>	<b>164,505</b>
	(Agree balances with receipts and payments account(s))						


B2 Investments	Details	Fund to which asset belongs	Market valuation	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available)	Current value (if available)	Last year
			to nearest £	to nearest £	to nearest £
		<b>Total</b>	-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate)	Last year
			to nearest £	to nearest £
		<b>Total</b>	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
	Mark Thompson	06/02/2026



## Grace Church Dundee

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**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 £
Gifts And Donations	112,449	26,440			138,889	187,337
Gift Aid Tax Received	26,458	11,224			37,682	26,966
					-	
					-	
<b>Total</b>	<b>138,907</b>	<b>37,664</b>	<b>-</b>	<b>-</b>	<b>176,571</b>	<b>214,303</b>

None

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## 2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
None			-	
			-	
			-	
			-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## 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 £
None					-	
					-	
					-	
					-	
					-	
					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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## 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 £
Roofing work		3,492			3,492	
Surveys & roof inspection for Church Building		3,054			3,054	5,124
Services & Teaching	1,446				1,446	417
Worship and Prayer	1,972				1,972	825
Community & Discipleship	3,222				3,222	236
Children & Youth	1,394				1,394	114
General Operations Expenses	6,630				6,630	4,416
Council tax on manse	2,559				2,559	3,314
Manse Mortgage	17,015				17,015	17,546
Rent/lease of Church Building	2,940				2,940	9,000
Mission (charities supported)	14,704				14,704	12,027
Cleaning services & trade waste	2,531				2,531	
legal professional fees		2,798			2,798	
Utilities	9,748				9,748	
Manse Maintenance	8,423				8,423	685
Employment Costs	56,144				56,144	53,079
Insurance	4,373				4,373	1,341
<b>Total</b>	<b>133,101</b>	<b>9,344</b>	<b>-</b>	<b>-</b>	<b>142,445</b>	<b>108,124</b>

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**Additional analysis (2)**

**5 Breakdown of unrestricted funds**

	Unrestricted fund 1 - enter name of fund below <b>General Fund</b>	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	138,907				138,907	129,110
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Bank interest	1,044				1,044	395
Rents from land & buildings	6,010				6,010	
Gross receipts from other charitable activities					-	
<b>Sub total</b>	<b>145,961</b>	-	-	-	<b>145,961</b>	<b>129,505</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>145,961</b>	-	-	-	<b>145,961</b>	<b>129,505</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	118,646				118,646	96,097
Grants and donations	14,454				14,454	12,027
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
other					-	
<b>Sub total</b>	<b>133,100</b>	-	-	-	<b>133,100</b>	<b>108,124</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>133,100</b>	-	-	-	<b>133,100</b>	<b>108,124</b>
<b>Net receipts / (payments)</b>	<b>12,861</b>	-	-	-	<b>12,861</b>	<b>21,381</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>12,861</b>	-	-	-	<b>12,861</b>	<b>21,381</b>

**Nature and purpose of funds**

Ongoing work of the church in line with charitable objectives.

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**Additional analysis (3)**

**6 Breakdown of restricted funds**

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
<b>Building Fund</b>						
<b>Receipts</b>						
Donations	37,664				37,664	85,193
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>37,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,664</b>	<b>85,193</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>37,664</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>37,664</b>	<b>85,193</b>
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	9,344				9,344	5,124
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Surveys					-	
<b>Sub total</b>	<b>9,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,344</b>	<b>5,124</b>
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>9,344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,344</b>	<b>5,124</b>
<b>Net receipts / (payments)</b>	<b>28,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,320</b>	<b>80,069</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>28,320</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>28,320</b>	<b>80,069</b>
<b>Nature and purpose of funds</b>						
Purchase and upgrade of a building for church use.						