REGISTERED CHARITY NUMBER: SC002313

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
for
Dundee Associated Presbyterian Church

Dundee Associated Presbyterian Church

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for the Year Ended 31 December 2025

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Dundee Associated Presbyterian Church

Report of the Trustees
for the Year Ended 31 December 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES
The church's main objectives are to glorify God and to work for the advancement of Christ's Kingdom within the local community and throughout the world. Worship services were held in Dundee and Invergowrie.

ACHIEVEMENT AND PERFORMANCE
During 2025 the congregation continued to meet for worship.

FINANCIAL REVIEW
Reserves policy
The church's principal source of income is weekly offerings at the services, augmented by gift aid tax repayments where appropriate. At the year end the church held unrestricted funds of £111,740. The trustees consider this a reasonable reserve to carry forward to 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of new trustees
The charity trustees are members of the Kirk Session (elders) and Deacons' Court. The elders and deacons are elected by the congregation from those members considered to have the appropriate gifts and skills.

The Kirk Session is responsible for spiritual affairs within the church and the Deacons' Court for financial matters.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Charity number
SC002313

Principal address
Mrs Isabella Scrimgeour (Treasurer)
3A Aberfoyle Gardens
Broughty Ferry
Dundee
DD5 3EE.

Trustees
Philip S. Ross
Rory MacLeod
Archibald N. McPhail

Examiner
Mary Lorne

Approved by order of the board of trustees on 27/9/26 and signed on its behalf by:

.....
Rory MacLeod - Trustee

Independent Examiner's Report to the Trustees of
Dundee Associated Presbyterian Church

I report on the accounts for the year ended 31 December 2025 set out on pages four to six.

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's 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 accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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 to comply with Regulation 8 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.

Mary Lorne

Mary Lorne
9 Skene Street
Broughty Ferry
DD5 3ET

Date: 27/9/26

Dundee Associated Presbyterian Church

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS FROM			
Donations and interest		40,365	45,879
Total		40,365	45,879
EXPENDITURE ON			
Charitable activities			
Advancement of religion and education		48,417	33,207
NET INCOME		(8,052)	6,950
RECONCILIATION OF FUNDS			
Total funds brought forward		119,792	112,842
TOTAL FUNDS CARRIED FORWARD		111,740	119,792

The notes form part of these financial statements

Dundee Associated Presbyterian Church

Balance Sheet
At 31 December 2025

	Notes	31.12.25 £	31.12.24 £
CURRENT ASSETS			
Cash at bank		111,740	119,792
NET CURRENT ASSETS		111,740	119,792
TOTAL CURRENT ASSETS LESS CURRENT LIABILITIES		111,740	119,792
NET ASSETS		111,740	119,792
FUNDS			
Unrestricted funds		111,410	119,442
Music Fund (Designated)		330	350
TOTAL FUNDS		111,740	119,792

The financial statements were approved by the Board of Trustees on 27/9/26 and were signed on its behalf by:

.....
Rory MacLeod -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

The trustees did not receive any renumeration or expenses for their services in the year in their capacity as trustees.

Stipend includes the gross stipend paid to:

		2025
Philip S. Ross	in his capacity as minister	£37,988

Dundee Associated Presbyterian Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations		
Donations	32,870	33,165
Gift Aid	3,721	8,943
Bank Interest	3,585	3,421
Music Fund (Designated)	190	350
	40,366	45,879
Total incoming resources	40,366	45,879
EXPENDITURE		
Charitable activities		
Audio Equipment & Podcast Subscription	474	0
Goods for Church	317	45
Public Liability Insurance	188	139
Venue Hire	6,500	6,571
Pulpit Supply & Related Expenses	2,547	1,801
Stipend	37,989	29,211
Stipend (backdated)	0	862
Professional Fees	192	288
Music Fund	210	0
Bank Charges	0	12
	48,417	38,929
Total resources expended	48,417	38,929
Net income	(8,051)	6,950