

Dundee: Northeast

Church of Scotland

Report and Accounts

For the year ended 31 December 2025

Congregation No: 281716

Scottish Charity: SC 016701

Dundee: Northeast Church of Scotland

Report and Accounts

For the Year Ended 31 December 2025

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Dundee: Northeast Church of Scotland

Reference and Administrative information For the Year Ended 31 December 2025

Charity Name:	Dundee: Northeast Church of Scotland
Charity Registration Number:	SC016701
Congregation Reference:	281716
Contact Address:	DNE Treasurer c/o 19 Kirkconnel Terrace Dundee DD4 0JF

Trustees

Kirk Session:

Hazel Ewing	James Ewing	Brenda Elwell-Sutton (resigned 24th March 2026)
Barbara Gerrard	Jane Graham	Abigail Alexander (resigned 14th January 2026)
Lynn Houston	Davin MacDougall	Catherine Coull (resigned 14th January 2026)
Kathleen Mands	Elizabeth Higgins	Gordon Cunningham (retired June 2025)

Principle Office-bearers

Minister:	Rev Dráusio Gonçalves (appointed 24th March 2026)
Interim Moderator:	Brenda Elwell-Sutton (resigned 24th March 2026)
Session Clerk:	Kathleen Mands
Treasurer:	Lynn Houston

Independent Examiner

Euan Farquhar CA
16 Groves Place
Glenrothes
Fife
KY7 6QT

Bankers

Virgin Money
7/8 High Street
Dundee
DD1 1SS

Royal Bank of Scotland plc
Chief Office
3 High Street
Dundee
DD1 1SX

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Report of the Trustees For the Year Ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The names of those who served as trustees during the year and other reference and administrative information is shown on page two.

Organisational Structure

The Kirk Session is chaired during the vacancy by the Interim Moderator who has been appointed by Presbytery. The Kirk Session which meets eight times a year is responsible for the spiritual affairs within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

2025 see us enter our second year as a united congregation of Dundee Northeast. Sunday morning worship continues with attendance on average around 60 people.

Services continue to alternate monthly between the Douglas and Fintry buildings. We have noticed the number of Worshipers stays roughly the same but there is a change in the parishioners who attend. The Kirk Session is aware of the need to keep both buildings open to serve the different parts of a very large parish.

Members of the Ministry Team led and continue to lead the services along with Pulpit Supply when needed.

Provision for our children is still a priority and there is a committed, and increasing, core of leaders who prepare and lead sessions on a rota basis. We have also developed links and held monthly services in 2 local nursing homes and a day-care centre.

We also have a monthly Sunday evening online prayer time.

Weekly groups have continued with Girls' Brigade, Tots Group, the Youth Group, a Ladies' Bible Study group, a monthly craft and chatter group and towards the end of the year funding was obtained to start up an after-school group "The Ark" for primary aged pupils. The funding also allowed for a youth worker to work alongside our MDS delivering a varied programme in the after-school club and in the local primary schools in the parish.

Dundee: Northeast Church of Scotland

Report of the Trustees (continued) For the Year Ended 31 December 2025

We sustained, and further developed, the opportunities for food provision, notably our Food Larder with over 1500 attendances, feeding 5,231 people. Our food provision work has been enabled by strong partnerships with the Dundee Food Insecurity Network and local community workers. This has been augmented by an increasingly popular café prior to the Larder, when those using the Larder can have a cup of tea and some toast in the comfort of the church as they wait for it to open. The volunteers serving at the café have grown in number and in confidence. Regular contact with those attending has enabled relationships to develop where, in the comfort of the church lounge, along with support of church staff, spiritual conversations have been possible, and pressures in personal circumstances have become known. A short reflection time, with bible reading and prayer, has been introduced at the cafe for those who wish to take part.

The Church and grounds at Fintry once again provided a focus for community events at Easter and Christmas. Funding from Priority Areas at the Church of Scotland allowed us to host a community Easter Egg Hunt and breakfast. As in previous years we were able to host the Fintry Gala Day in September. A café was provided by the church team as requested by the organisers. At Christmas, Advent Community funding provided funding for a Christmas meal for our Food larder and Tea and Toast patrons. There is a monthly Craft & Chatter group. In an effort, to combat social isolation and loneliness a friendship group has been established in the Douglas Church building offering a variety of twice monthly activities such as indoor bowling, tabletop games and guest speakers. There has been a core group of 15+ regular attenders at this group. This is helping to maintain links within the Craigiebank and Douglas and Mid Craigie areas of our parish to provide opportunities to socialise and come together for a variety of activities.

Social Media has become a vital tool for communication, and we now have over a 1000 followers on our Facebook page, through which we connect with our community, especially those who seek information about the Food Larder, Toddler Group and other groups/events associated with the church. In addition to this, we use WhatsApp and email for ongoing communication with members of the congregation with information and prayer news. A plan to install Broadband facilities in both buildings is underway.

At Easter we had a magazine printed and distributed to all members of the congregation which included a message from the ministry team and contributions from members of the congregation along with prayers, puzzles and contact numbers.

Our TLG (Transforming Lives for Good) mentoring scheme to support young people and their families has continued in partnership with a local primary school. TLG is a national Christian children's charity that helps churches to bring hope and a future to struggling children. We continue to maintain a good relationship with the school.

Our Youth Group, which includes some pupils who were part of the TLG scheme, meet weekly, and enjoyed various activities including a Trip to Aberdeen and an evening at the 10-pin bowling alley.

We continue to see new people involved in the life of the congregation and growing in faith, a number whom of are grappling with significant personal and social issues. Our initiatives such as the Food Larder, the Tots group, and the fruitful work among young people, offer invaluable opportunities for service for church members.

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Report of the Trustees (continued) For the Year Ended 31 December 2025

The church keeps a lively interest in wider Christian ministry and mission, and we are active in our support of Friends International, with several of our members being regular volunteers for various activities in Dundee. We also have mission partners with OMF and OM with whom we are in regular contact and support practically, financially (on a personal basis) and in prayer.

Going Forward our Parish Profile having been prepared and a new manse purchased, the nominating committee having been hard at work. the name of a Sole Nominee was brought to the congregation towards the end of the year. They will preach in January, and we look forward to having a new minister early in 2026.,

Financial Review

The principal source of income continues to be members offerings given through the weekly envelope scheme or by weekly/monthly bank transfer, with most donors donating under the Gift Aid scheme which added £7,372 to funds. With the help of the General Trustees Stewardship and Finance committee we are exploring different ways of increasing giving.

The Ministries and Mission allocation is now known as Giving to Grow. These ministerial costs make up a significant part of the expenditure. 2025's requirement was £46,799 with no reduction for a vacant charge. Locum fees for the first 6 months added another £2,870 to the total.

A shortfall of £4522 from 2024 is due to be paid in January 2025 and we are confident that 2025's requirement will be paid in full also.

£4,200 was reimbursed from the Consolidated Fabric Fund held by the Church of Scotland General Trustees on behalf of the congregation.

September saw the sale of one of our buildings, the balance, after sale is now added to the funds held on our behalf by the General Trustees. This will generate interest into the Consolidated Fabric Fund which we will be able to claim back some of the more expensive outlays we have incurred this year.

Fabric costs were significant this year as we needed to carry out mandatory maintenance including EIRC certification and a new boiler for the manse.

Reserves Policy

The policy of the congregation is not to hold significant reserves but to use funds for the congregational purposes as they become available.

Our general account also holds £12,474 of restricted funds which have been provided for the purposes specified in the accounts.

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**Report of the Trustees (continued)
For the Year Ended 31 December 2025**

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf:

Kathleen Mands

Session Clerk: Kathleen .

Mands Date: 01/06/2026

**Report of the Independent Examiner
To the Trustees of Dundee Northeast Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 7 to 12.

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.

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 Charities Accounts (Scotland) Regulations 2006. 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

- 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.

Euan Farquhar

Euan Farquhar CA
16 Groves Place
Glenrothes
Fife
KY7 6QT

Date 01/06/2026:

Dundee: Northeast Church of Scotland

**Statement of Receipts and Payments
For the Year Ended 31 December 2025**

		Unrestricted	Restricted	Endowment	Total	Restated
	Note	Funds	Funds	Funds	Funds	Total
		£	£	£	2025	Funds
					£	2024
						£
Receipts						
Donations and offerings	3	45,770	-	-	45,770	46,199
Weddings & funerals		675	-	-	675	505
Activities for generating funds		-	-	-	-	1,903
Bank & deposit interest		447	-	-	447	154
Investment income	7	-	-	557	557	2,733
Rental of premises		19,661	-	-	19,661	18,895
Grants & other restricted income		-	11,260	-	11,260	9,027
Receipts from General Trustess		11,102	-	-	11,102	12,528
Contribution from Lifegate		700	-	-	700	700
Other income		-	-	-	-	-
Insurance refunds		-	-	-	-	911
Council Tax refund		-	-	-	-	4,042
Total receipts from normal activity		78,355	11,260	557	90,172	97,597
Transfer of Union Balance		-	-	-	-	59,595
Total Receipts		78,355	11,260	557	90,172	157,192
Payments						
Cost of generating funds	4	68	-	-	-	88
Charitable activities	4	98,529	12,856	-	111,453	115,881
Goverance costs	4	-	-	-	-	-
Total Payments		98,597	12,856	-	111,453	115,969
Net (payments) / receipts for the year		- 20,242	- 1,596	557	- 21,281	41,223

The notes on pages 10 to 14 form part of these accounts

Dundee: Northeast Church of Scotland

Statement of Balances at 31 December 2025

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2025 £	Restated Total Funds 2024 £
Funds Reconciliation					
Bank & deposit balances at 1 January 2025	52,796	14,070	8,616	75,482	34,259
Net (payments) / receipts for the year	- 20,242	- 1,596	557	- 21,281	41,223
Bank & deposit balances at 31 December 2025	<u>32,554</u>	<u>12,474</u>	<u>9,173</u>	<u>54,201</u>	<u>75,482</u>

The accounts were approved by the Kirk Session and Financial Board on 1st June 2026

For and on behalf of the Kirk Session and Financial Board

Kathleen Mands

Session Clerk - Kathleen Mands

Lynn Houston

Treasurer - Lynn Houston

The notes on pages 10 to 14 form part of these accounts

Dundee: Northeast Church of Scotland

**Notes to the Accounts
For the Year Ended 31 December 2025**

1. Basis of accounting

The accounts have been prepared on a receipts and payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

		Restated			
		At			At
	Note	01/01/2025	Receipts	Payments	31/12/2025
		£	£	£	£
Endowment funds:					
Moncrieff Fund	A	6,381	499	-	6,880
Butchart Bequest	B	300	-	-	300
James Bews Bequest	C	1,935	58	-	1,993
Total endowment funds		8,616	557	-	9,173
Restricted funds:					
Flower Funds	D	16	-	-	16
Linda Braid Fund	E	750	-	-	750
Food Larder / Cost of Living and Fresh Food	F	7,584	6,675	7,398	6,861
Tots Group	G	2,023	-	1,500	523
TLG	H	900	-	900	-
Route 33 Youth Club	I	2,380	-	791	1,589
Moria Brodie Fund for Children	J	10	3	-	13
Café Project		16	527	207	336
Summer Focus		391	5	-	396
Easter Grant	L	-	750	750	-
Advent Grant	L	-	300	300	-
Mission Grant	M	-	3,000	1,010	1,990
Total restricted funds		14,070	11,260	12,856	12,474
Unrestricted funds:					
General fund		38,967	78,355	98,597	18,725
Fabric Fund		1,360	-	-	1,360
Choir fund		362	-	-	362
Church deposit fund		5,675	-	-	5,675
Designated fund	K				
Building fund		1,814	-	-	1,814
Benevolent fund		4,618	-	-	4,618
Ladies Group			-	-	-
Total unrestricted funds		52,796	78,355	98,597	32,554
Total Funds		75,482	90,172	111,453	54,201

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2025

2. Movement on Funds (Continued)

Notes

- A** The Moncrieff fund is an open fund and can be used for any purpose.
- B** The Butchart Bequest is for a Sunday School prize.
- C** The James Bews Bequest is an open fund. The Kirk Session has decided to use the fund for purchasing equipment.
- D** Flower Fund: Once funds are spent this fund will be closed. A year calendar was provided for members of the congregation to add their names to provide flowers on a weekly basis.
- E** Linda Braid Fund: This is a fund to assist the Church's work with children and young people.
- G** Food Larder / Cost of Living and Fresh Food: Originally set up to assist with food distribution and operating a Food larder provision in response to the covid pandemic. The Food Larder continues this work supporting families with ongoing Cost of Living crisis.
- H** TLG: This is a fund to assist with the Transforming Lives for Good project.
- I** Route 33 Youth Club: This is a fund to assist with the running of the youth club.
- J** Moria Brodie Fund for Children: The Kirk Session agreed that the fund would pay the Capitation fees for the Girl's Brigade
- K** The designation funds belong to the congregation under the control of the Kirk Session and can be used for any purpose.
- L** The Easter and Advent fund are to assist with providing Easter activities for all organisations and a community easter egg hunt and breakfast and a Christmas lunch for patrons of Food larder and Tea and Toast café.
- M** The mission fund is to pay for a youth worker to assist with the youth club and set up the Ark, an after school club.

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2025

	2025	2024
	£	£
3. Donations		
WFO Scheme (non Gift Aid)	2,534	3,586
Gift Aid donations	33,535	31,821
Tax recovered on Gift Aid donations	7,372	7,930
Ordinary offerings (open plate)	1,645	1,645
Ordinary offerings, donations etc	684	1,217
	<u>45,770</u>	<u>46,199</u>
4. Analysis of Payments		
Cost of generating funds	<u>68</u>	<u>88</u>
Charitable Activities		
Ministries & Mission allocation	51,351	32,018
Locum fees	2,866	13,973
Presbytery dues	1,283	1,764
MDS expenses - travel	1,460	1,016
MDS local expenses	944	833
Pulpit supply	417	111
Fabric, repairs & maintenance	8,730	10,526
Garden & grounds	3,247	4,469
Ground rates	2,537	4,616
Heat & Light	11,764	14,596
Insurance	4,546	6,678
Organ & music CCLI	539	522
Office, stationery & postage	1,928	755
Cleaning supplies	91	2,633
Craft & hospitality	434	695
Tearfund	120	120
Building costs	4,464	11,161
Other costs	312	160
Restricted fund expenditure	12,856	9,235
	<u>111,453</u>	<u>115,881</u>
Governance costs		
Independent examiners	<u>1,496</u>	<u>-</u>
	<u>111,453</u>	<u>115,881</u>

Dundee: Northeast Church of Scotland

Notes to the Accounts

For the Year Ended 31 December 2025

5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for National Insurance, pension and housing and loan fund. Minister's stipends are paid in accordance with the National Stipend Scale which is related to years of service. For 2025 the Minimum Stipend was £32,433 and the Maximum Stipend (in the fifth and subsequent years of service) £39,856.

6. Trustee Remuneration and Related Party Transactions

During the year there 3 trustees received reimbursement of expenses of related party transactions of £547 (2024 - £1,754).

7. Investments	Cost £	Market Value at 31/12/2025 £	Market Value at 31/12/2024 £
Endowment Fund			
Moncrieff fund			
Church of Scotland Growth Fund			
1,000 units	660	6,880	6,381
David Low Bequest			
£123.54 War stock			
£247 War stock	300	300	300
James Bews Bequest			
Church of Scotland Income Fund			
175 Units	1,002	1,993	1,935
	<u>1,962</u>	<u>9,173</u>	<u>8,616</u>
Unrealised Gain on investments		<u>557</u>	<u>-</u>

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Notes to the Accounts

For the Year Ended 31 December 2025

8. APPENDIX

**Funds held on behalf of the congregation
by the Church of Scotland General Trustees**

	2025	2024
	£	£
Capital Account		
Credit balances held at 31st December at cost	<u>598,930</u>	<u>629,604</u>
Market value of balances at 31 December 2025	<u>602,198</u>	<u>632,439</u>
 Consolidated Fabric Fund		
Credit balances held at 31 December 2025	<u>58,388</u>	<u>24,391</u>
 Temporary Account		
Debit balance at 31 December 2025	<u>- 209,433</u>	
 Deposit Fund		
General congregational purposes	4,608	4,608
Kirk Session Fund	1,171	1,120
Emergency Fund	2	1
Credit balances held at 31 December 2025	<u>5,781</u>	<u>5,729</u>