Draft: 21/08/2026

Gate Church International SCIO

Annual report and unaudited financial statements for the year to 31 March 2026

Charity number: SC003542

Gate Church International SCIO

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Gate Church International SCIO

Charity information

Trustees	Mrs S Digba Mr R Pitt – Chairman Mr P Reed – Treasurer Mr S Finnie Mrs G Simpson Mrs A Bell
Principal address	St Mark's Church 158 Perth Road Dundee DD1 4JS
Independent examiner	David Taylor CA Henderson Loggie LLP The Vision Building 20 Greenmarket Dundee DD1 4QB
Bankers	Royal Bank of Scotland 3 High Street Dundee DD1 9LY
Solicitors	Burness Paul LLP 50 Lothian Road Festival Square Edinburgh EH3 9WJ
Charity number	SC003542

The Trustees present their report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Structure, governance and management

Gate Church International SCIO is a Scottish Charitable Incorporated Organisation (registered number SC003542) and was incorporated on 19th April 2016 as a result of a Change to SCIO application by Gate Christian Fellowship, which was an Unincorporated Association registered as a charity since 3rd April 1978.

The governing document for Gate Church International SCIO is a single-tier SCIO constitution. The address of the registered office is St Mark's Church, 158 Perth Road, Dundee, DD1 4JS.

The Trustee body of Gate Church International SCIO is diverse and dynamic and has the knowledge and skills required to ensure due diligence for the organisation. The board is comprised of six Trustees, all of whom are locally based. Information on each of the Trustees is shown below.
They are:

- Senior Charge Nurse, NHS Tayside
- Retired Domestic Energy Assessor
- Financial Planning and Analysis Manager, Spar
- European Engineering Project Manager, Baxters Food Group
- Senior Officer Quality and Review (Children & Families), Dundee City Council
- Field Sales Leader, Mars

The Trustees who served the Gate Church International SCIO at the dates of this report are detailed on page 1.

The charity has a clear procedure for the recruitment, appointment, induction and training of Trustees. The Trustees are provided with an Induction Pack with information on the organisation, the Trustee's role in relation to governance, and his or her responsibilities under charity law.

The remuneration of key management personnel is regularly reviewed by the Chairman and Treasurer. Consideration is given to equivalent salaries of similar positions within the marketplace, using published salary information.

Structure, governance and management (continued)

Objectives and Activities

The organisation's purposes, which are all directed by our Christian faith and beliefs, are as follows:

- to advance the Christian faith in accordance with the Statement of Beliefs in the Schedule as contained within the constitution in such parts of Dundee, Scotland, or the world, as the trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable according to the law of Scotland and are connected with the charitable work of the charity;
- to relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantage in such parts of Dundee, Scotland, or the world, as the trustees may from time to time think fit;
- to provide or assist in the provision of facilities in the interests of social welfare, for recreation and other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life; and
- to advance education, in particular but not by way of limitation, through the provision of life-skills courses as the trustees may from time to time think fit.

We achieve our aims and objectives through our Purpose, Vision and Culture

The Purpose of Gate Church is: "Growing People to bring Christ into our communities"

The Vision of Gate Church is to be:
- Present - that's accessible, approachable and available across multiple locations
- Loving - where compassionate and generous people love and serve their communities
- Prayerful - where prayer brings freedom, healing and relationship with God
- Passionate - where people experience God's love and embrace a life-long passion for Jesus
- Creative - innovative and creative in worship, music and visual arts
- Influential - a catalyst for change in our society through our community and activities

The Culture of Gate Church is:

- Christ Is First - We were made to have a relationship with Him. He makes all things possible and His Word lights our way
- Love People - Reach the lost, release the found with a heart of generosity
- Community - We love, support and grow together
- Serving - We all play our part in building the church
- Pioneers - We will be bold and adventurous for God
- Stewardship - We all take care of our people, our resources, our environment and ourselves

Principal activities

This past year has seen a continuation of our following principal activities:-

- **Locations** – one church location team: Sunday Morning.
- **Church Online** – livestream services each week, catch-recordings, podcasts and social media pages.
- **All-Together Services** – during special celebrations, such as Pentecost, Easter and Christmas, all locations meet together as one congregation.
- **Children's Church** – giving children under 12 a space to worship, play and prayer together.
- **Life Groups** – we have 21 Small Groups who meet either in-person and / or online. These Life Groups are an integral part of facilitating ongoing connection between church members throughout the week.
- **Morning Prayer Group** – meeting every weekday morning online to pray for the church, the city and the nations.
- **Young Adults Ministry** – a community for students and young professionals who met together for bible study, teaching and social events. This year the group has grown to around 40 young people and aims to provide support especially for those who have come from abroad to study in Dundee.
- **TRIBE (Youth Ministry)** – a group for high school students and youth leaders who meet on Friday evenings for games, bible teaching and prayer. Around 25 young people are supported by this group and this year the young people have benefitted from connecting with other youth groups across the city at regular Youth For Christ events.
- **Worship Team** – bringing together musicians and technical volunteers as 'one team with one purpose' to facilitate praise and worship at all church gatherings and events.
- **Compassion Team** – hosting High Tea and Hymns events for the elderly and isolated in the local community.
- **Alpha** – a course exploring life and faith held to support students, young adults and others who want to find out more about Christianity and the church.
- **Treasured Tots** – a weekly parent and toddler play group to provide support for parents of pre-school children.
- **Estonia Mission Trip** – a small team of musicians and missionaries was sent to Missio Church in Tallinn to host Ceilidh based outreach events.
- **Training Track** – a series of course to equip the church. Topics included: Prophecy, Resilience, Evangelism and Deeper in the Word (an in-depth Bible study course).
- **"Small Groups"** – community witness groups that aim at meeting monthly or weekly with the heart to engage with and disciple the local communities we find ourselves in.
- **A Community Wellness Christmas Event** – a Christmas celebration centred on supporting the community in all forms of wellness, we had stalls for mental health support, physical fitness, relational groups and spiritual wellbeing etc, with a live band, free food and drinks, gifts for children and a Santa's Grotto.
- **External Collaborations** - through our Mission Fund we have given £54,463 (2025 - £41,096) in grants and donations to other charitable organisations, both within the UK and abroad, for the furtherance of our charitable objectives.

In addition to these regular activities, the church has launched a wide variety of new initiatives to support both the current congregation and the local community.

- **Jubilee** – this was our Jubilee (50 year) anniversary, so a number of extra events were organised to celebrate the milestone including a weekend conference, Easter Service celebration, invited speakers and a Party / Ceilidh.
- **Buildings** – we made a number of significant investments into our Buildings through the course of the year to make it easier and safer for people to attend services and meetings, including improving the Main Auditorium coffee area, upgrading some of the broadcasting systems, refurbishment of the toilets for the Main Auditorium and upgrades to the Wi-Fi infrastructure.
- **YAM Weekend Away** – a weekend retreat for the Young People to engage with nature, enjoying meals, and spiritual encouragement as a community.
- **4Men Adventure Event** – a weekend of leaving technology behind in the Highlands in a supportive and loving community to help one another overcome mental health challenges.

Achievements and performance

The principal activities above all contributed to the achievement of our aims and objectives.
Partnership working is a very important part of the activities of Gate Church and in 2025-26 we continued working with the following charity partners:

- **Alpha Scotland** – to supply and support the discipleship of those new to Christianity.
- **Alternatives Dundee** – counselling and support for those affected by abortion, miscarriage, infertility or child loss.
- **Christian Values in Education** – equipping and encouraging Christians to stand fast on the Word of God in education today.
- **Compassion UK** – fighting poverty through individual child sponsorship and child development programmes.
- **Estonia Missio Church** – to support the work in Tallinn, Estonia committed to care for the spiritually poor in the city.
- **For the Love of a Child** – helping families and children throughout trauma.
- **The Evangelical Alliance** – serving the UK church, uniting evangelicals to make Jesus known.
- **Messianic Jewish Theological Institute** - seeking to advance a Messianic Judaism that is academically sound, spiritually vibrant, and sensitive to the demands of both past and future.
- **Scottish Churches Trust** – sustaining and supporting Scotland's places of worship.
- **Signpost International** – walking alongside disadvantaged communities to see a world free from poverty and its effects.

We have also begun new partnerships with the following organisations:

- **4Men UK** – helping support men through mental health challenges and build community.
- **Martins Memorial Church** – awakening ministries, to see this generation awakening to who they are and whose they are.

To our knowledge, there are no material internal or external factors that will significantly prevent us from achieving these objectives in the future.

Financial review

During this financial year, the charity made a net deficit of £83,513 (2025 – £1,700 surplus). Included within this is a deficit of £36,131 (2025 - £11,296) on restricted funds and a deficit of £24,366 (2025 – £10,429) on designated funds before transfers, leaving an unrestricted deficit of £23,016 before transfers (2025 – £23,425 surplus). Balance sheet funds at 31 March 2026 stood at £721,229 (2025 - £804,742) comprising restricted funds of £139,242 (2025 - £171,697), designated funds of £9,265 (2025 - £24,485) and unrestricted funds of £572,722 (2025 - £608,560).

At the start of the year the Trustees agreed to use some free reserves to invest in the members of the church via the Jubilee activities and to improve the infrastructure of the building resulting in a planned unrestricted deficit for 25/26.

Reserves policy

The Trustees' policy on reserves is to hold sufficient cash balances, equal to 3 months of **core** expenditure, to allow the charity to meet its day to day working capital requirements and remain as a going concern. This amounts to £69,963 (2025 - £68,413) and the policy has been met.

The balance held as unrestricted funds at 31 March 2026 was £572,722 (2025 - £608,560), of which £107,211 (2025 – £158,255) are regarded as free reserves, after allowing for funds invested in tangible fixed assets.

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed and systems and procedures have been established to manage those risks, including strong reserves policy, through annual staff salary reviews, quarterly review of the finances including income and expenses, ongoing cost reduction driven by the administration team and careful management of project priorities and spending plans.

Plans for the future

Our purposes and aims for the future are those outlined earlier, i.e. Growing people to bring Christ into our communities.

The Trustees, with support from the Senior Pastors, have also identified the following developmental priorities for the future growth of Gate Church International:

Community Groups - to start building small groups that reach into their respective communities with the Gospel, using local community, friends and family connections where appropriate. To educate and inspire the whole church congregation to get involved in sharing their faith with whoever they meet, and to seek new opportunities to connect with non-Christians.

Online Meetings - to continue to deliver and develop online services and meetings where appropriate to enable more people to connect with our Church community regardless of their physical location and to suit various personal circumstances.

Prayer – to encourage, stir-up and teach our church community to be active and purposeful in their personal and collective prayer life with God, in order to grow in faith and fulfil God's purposes.

Worship – to build a strong vision and plan for growing worship throughout our whole community and beyond.

Life Groups — to grow the number of local midweek Life Groups for fellowship, bible study and prayer to encourage the community and help pastorally care for all our people.

Growing People – offering workshops for individuals in Church to help them understand their talents and abilities and how they can be applied throughout life.

Discipleship – to create a release a Discipleship course to help new Christians get established quickly in their new faith, witness and calling and become strong disciples of Jesus.

Culture Awareness – to ensure that GCI is open to all cultures, demographics and to all people of Dundee, our vision is to be more inclusive of society today, demonstrating the love of Christ to all, while not compromising our statement of belief.

Health and Wellbeing — to support community members to improve their health and wellbeing, with an emphasis on providing support to families.

Young People — to develop the Young Adult Ministry and also to work in partnership with schools and/or other charitable organisations to support young people in the local area.

Building Improvements – in order to cater for more people attending Church services, we will continue to invest in various improvements to our main building (St Mark's) on Perth Road to ensure events can be held safely and for increasing numbers of people.

Investing in other Ministries — to invest our resources into other Christian ministries across Dundee to help them in their efforts to spread the Good News of the Gospel.

The Trustees' report was approved by the board of Trustees.

Mr R Pitt
Chair Board of Trustees
11/9/2026

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Standards. Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Accounts (Scotland) Regulations 2006 (as amended), the Charities and Trustee Investment (Scotland) Act 2005 and the constitution of the charity. They are also responsible for safeguarding the assets of the charity and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Gate Church International SCIO

Independent examiner's report to the Trustees of Gate Church International SCIO

I report on the financial statements of the charity for the year ended 31 March 2026, which are set out on pages 9 to 26.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the Trustees, as a body, for my work or for this report.

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 Investments (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 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 financial statements presented with those records. It also includes consideration of any unusual items or 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 I 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:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

  (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

  have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

David Taylor CA
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

2026

Gate Church International SCIO

Statement of financial activities for the year ended 31 March 2026

	Note	Unrestricted funds General 2026 £	Unrestricted funds Designated 2026 £	Restricted Funds 2026 £	Year to 31 March Total 2026 £	Unrestricted Funds General 2025 £	Unrestricted Funds Designated 2025 £	Restricted Funds 2025 £	Year to 31 March Total 2025 £
Income and endowments from:									
Voluntary income		**285,326**	**31,296**	**10,203**	**326,825**	290,986	31,977	31,331	354,294
Charitable activities	3	**-**	**-**	**2,795**	**2,795**	470	-	-	470
Other trading activities	4	**2,509**	**279**	**-**	**2,788**	1,513	168	-	1,681
Investments	5	**3,981**	**-**	**-**	**3,981**	3,858	-	-	3,858
Total income		**291,816**	**31,575**	**12,998**	**336,389**	296,827	32,145	31,331	360,303
Expenditure on									
Raising funds	6	**12,336**	**-**	**-**	**12,336**	12,969	-	-	12,969
Charitable activities	7	**302,496**	**55,941**	**49,129**	**407,566**	260,433	42,574	42,627	345,634
Total expenditure		**314,832**	**55,941**	**49,129**	**419,902**	273,402	42,574	42,627	358,603
Net (expenditure)/income before transfers		**(23,016)**	**(24,366)**	**(36,131)**	**(83,513)**	23,425	(10,429)	(11,296)	1,700
Transfers between funds	16,17	**(12,822)**	**9,146**	**3,676**	**-**	10,751	-	(10,751)	-
Net movement in funds		**(35,838)**	**(15,220)**	**(32,455)**	**(83,513)**	34,176	(10,429)	(22,047)	1,700
Fund balances at 1 April 2025		**608,560**	**24,485**	**171,697**	**804,742**	574,384	34,914	193,744	803,042
Fund balances at 31 March 2026	16,17	**572,722**	**9,265**	**139,242**	**721,229**	608,560	24,485	171,697	804,742

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Gate Church International SCIO

Balance sheet at 31 March 2026

	Note	£	2026 £	£	2025 £
Fixed assets					
Tangible assets	11		**108,416**		126,008
Heritage assets	12		**400,000**		400,000
			508,416		526,008
Current assets					
Debtors	13	**24,258**		3,341	
Cash at bank and in hand		**198,213**		284,907	
		222,471		288,248	
Creditors					
Amounts falling due within one year	14	**(9,658)**		(9,514)	
Net current assets			**212,813**		278,734
Net assets			**721,229**		804,742
Income funds					
Restricted funds	16		**139,242**		171,697
Unrestricted funds - general					
Designated funds	17	**9,265**		24,485	
General unrestricted funds	17	**572,722**		608,560	
			581,987		633,045
			721,229		804,742

The financial statements were approved by the Trustees on 2026.

Mr R Pitt
Chair Board of Trustees

1 Accounting policies

Charity information

Gate Church International SCIO (previously Gate Christian Fellowship) is a charity registered with the Scottish Charity Regulator (registration number SC003542).

The registered office is St Mark's Church, 158 Perth Road, Dundee, DD1 4JS.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The charity has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of cash flows.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of heritage assets and include these assets at fair value. The principal accounting policies adopted are set out below.

Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Donations, legacies and similar incoming resources are included in the year in which they are receivable, when the charity has unconditional entitlement to the resources.

1 **Accounting policies (continued)**

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to do so.

Total resources expended include the allocation of support costs to the various expenditure categories set out in the statement of financial activities. These support costs relate to the corporate functions of information technology, property and facilities management, human resources and finance, in addition to the support costs incurred by communications and centralised departments that are not otherwise directly allocated. Support costs have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs includes a portion of staff time, online giving fees and event costs.

Governance costs represent costs from external service providers relating to the strategic management of the charity, plus an apportionment of some salary costs. While the Trustees meet regularly on an informal and formal basis to discuss strategic and governance issues, the charity structure and involvement of the Trustees in its day-to-day activities means that these meetings do not give rise to specific costs.

Grants

Grants comprise those paid in the accounting period and when applicable include grants payable in future periods where there exists a legal obligation to make such payments.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Buildings and improvements	10% straight line
Fixtures, fittings and equipment	25% straight line
Information and communications technology	15% straight line
Production and instruments	20% straight line

Minor individual items purchased costing £500 or less are not capitalised.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Heritage assets

Heritage assets are not depreciated based on the assumption that the asset will appreciate over time. A revaluation policy has been adopted as a result.

The charity is the registered proprietor of all heritage assets and therefore has overall responsibility in its maintenance and the record keeping of key historical events.

1 **Accounting policies (continued)**

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 **Accounting policies (continued)**

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Funds

Unrestricted Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated Funds - these are unrestricted funds which are expendable on specific projects as decided by the Trustees.

Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restricted funds arise when specified by the donor or when funds are raised for a particular restricted purpose.

A transfer occurs from the unrestricted funds to completely offset any deficit in the restricted funds that would otherwise exist at the accounting date.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In preparing these financial statements, the Trustees have made the following judgements. Accruals are applied at the year end based upon known costs received post year end and the experience of the Trustees.

2 **Key sources of estimation uncertainty**

Revaluation of the heritage asset

The Trustees have adopted the revaluation model instead of cost model to measure the heritage asset's value. The revaluation involves estimating its fair value via research of comparable properties and relevant experience to ensure that the estimate reflects a deemed fair value. Since this is a specialised asset the Trustees have engaged a professional valuation service to arrive at its fair value in order to mitigate the estimation uncertainty. The likelihood of the asset being sold is low. Therefore, the uncertainty of the estimate is unlikely to be resolved. The particulars of the asset and its valuation are stated in note 13 of the financial statements.

3 Charitable activities

	Coffee Bar £	Events & Conferences £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2026 £
Sales within charitable activities	-	-	-	-	2,795	**2,795**

	Coffee Bar £	Events & Conferences £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £
Sales within charitable activities	-	470	470	-	-	470

4 Other trading activities

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2026 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £
Activities for generating funds	**2,509**	**279**	**-**	**2,788**	1,513	168	-	1,681

5 Investments

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2026 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £
Interest receivable	**3,981**	**-**	**-**	**3,981**	3,858	-	-	3,858

6 Raising funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2026 £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds 2025
Support costs – note 9	**1,955**	**-**	**-**	**1,955**	1,783	-	-	1,783
Online giving fees	**2,366**	**-**	**-**	**2,366**	3,782	-	-	3,782
Staff costs	**8,015**	**-**	**-**	**8,015**	7,404	-	-	7,404
	12,336	**-**	**-**	**12,336**	12,969	-	-	12,969

7 Charitable activities

	Conferences & events	Teaching & ministry	Mission	Social action	Total unrestricted funds	Teaching & ministry	Social action	Total designated funds	Teaching & Ministry	Mission	Social action	Total restricted funds	Total 2026
	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	16,030	112,208	6,412	16,030	150,680	-	-	-	8,264	-	12,397	20,661	171,341
Grants payable (note 8)	-	-	-	-	-	13,509	40,954	54,463	-	-	-	-	54,463
Other costs	30,500	13,460	-	289	44,249	-	-	-	1,911	210	6,142	8,263	52,512
	46,530	125,668	6,412	16,319	194,929	13,509	40,954	54,463	10,175	210	18,539	28,924	278,316
Share of support costs (note 9)	11,767	77,457	776	5,717	95,717	-	1,478	1,478	-	-	20,205	20,205	117,400
Share of governance costs (note 9)	2,962	4,859	1,185	2,844	11,850	-	-	-	-	-	-	-	11,850
	61,259	207,984	8,373	24,880	302,496	13,509	42,432	55,941	10,175	210	38,744	49,129	407,566

7 Charitable activities (continued)

	Conferences & events	Teaching & ministry	Mission	Social action	Total unrestricted funds	Teaching & ministry	Social action	Total designated funds	Teaching & Ministry	Mission	Social action	Total restricted funds	Total 2025
	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs	14,809	103,664	5,924	14,809	139,206	-	-	-	8,405	-	12,608	21,013	160,219
Grants payable (note 8)	-	-	-	-	-	20,658	20,438	41,096	-	4,000	-	4,000	45,096
Other costs	-	2,049	-	-	2,049	-	-	-	-	-	17,614	17,614	19,663
	14,809	105,713	5,924	14,809	141,255	20,658	20,438	41,096	8,405	4,000	30,222	42,627	224,978
Share of support costs (note 9)	10,754	72,379	682	22,544	106,359	-	1,478	1,478	-	-	-	-	107,837
Share of governance costs (note 9)	3,205	5,256	1,282	3,076	12,819	-	-	-	-	-	-	-	12,819
	28,768	183,348	7,888	40,429	260,433	20,658	21,916	42,574	8,405	4,000	30,222	42,627	345,634

8	**Grants payable**	**Teaching & ministry £**	**Social action £**	**Mission £**	**Total 2026 £**	Teaching & ministry £	Social action £	Mission	Total 2025 £
	Grants to institutions	**13,509**	**40,954**	**-**	**54,463**	20,658	20,438	4,000	45,096

Grants were made to the following institutions to support our charitable objectives. ALPHA Scotland, Christian Values in Education Scotland, Estonia Church, Messianic Jewish Theological Institute, Evangelical Alliance, Scottish Churches Trust, Martins Memorial Church, Alternatives, Compassion UK, Signpost International, 4M UK, Broughty Ferry Free Church, City Church Dundee, Deeper Christian Life Ministry Church, Discovery Vineyard Church, Elim Pentecostal Church, Gilfillan Church, Lifegate Church, Redeemed Christian Church, Tayside Young Lives, Teen Ranch Scotland and For the Love of a Child.

9 Support costs

	Support costs £	Governance costs £	Total 2026 £	Support costs £	Governance costs £	Total 2025 £	Basis of allocation
Staff costs	-	1,603	1,603	-	1,481	1,481	Staff time
Building administration	100,023	-	100,023	92,988	-	92,988	Admin
Bank fees	209	2	211	147	2	149	Admin
IT software	3,207	32	3,239	2,474	25	2,499	Admin
Postage, freight and courier	5	-	5	24	-	24	Admin
Printing and stationery	384	4	388	671	7	678	Admin
Subscriptions	2,098	21	2,119	2,505	25	2,530	Admin
Telephone and internet	1,439	15	1,454	1,144	12	1,156	Admin
Bookkeeping and payroll	4,396	45	4,441	4,188	42	4,230	Admin
Staff/volunteer expenses	3,391	34	3,425	1,473	15	1,488	Admin
Staff Growth Fund	456	5	461	397	4	401	Admin
Travel	50	1	51	1,132	11	1,143	Admin
Food and drink expenditure	3,697	36	3,733	2,477	28	2,505	Admin
Independent examination fee	-	6,945	6,945	-	7,784	7,784	Governance
Consultancy	-	2,880	2,880	-	3,240	3,240	Governance
AGM costs	-	227	227	-	143	143	Governance
	119,355	11,850	131,205	109,620	12,819	122,439	
Analysed between							
Raising funds	1,955	-	1,955	1,783	-	1,783	
Charitable activities	117,400	11,850	129,250	107,837	12,819	120,656	
	119,355	11,850	131,205	109,620	12,819	122,439	

9 Support costs (continued)

Allocation of staff time is based on a survey of time spent on governance activities.

Allocation of governance were assessed by Trustees and are deemed to be 1% of support costs, except where costs are deemed to be 100% governance.

Total expenditure includes the allocation of support costs to the various expenditure categories set out in the statement of financial activities. These support costs relate to information technology, property and facilities management, human resources, finance and governance, in addition to the support costs incurred that are not otherwise directly allocated.

Support costs have been allocated to activities on a basis consistent with the use of resources.

10 Employees

	2026	2025
Number of employees	**No.**	No.
The average monthly number of employees during the year was:		
Full-time equivalent	**5**	5

Employment costs	**£**	£
Wages and salaries	**170,768**	156,265
Social security costs	**9,572**	4,290
Pension costs	**10,131**	8,932
	190,471	169,487

There were no employees whose annual remuneration was £60,000 or more.

None of the Trustees received any remuneration (2025 – nil).

The charity considers its key management personnel comprise the Trustees and Senior Administrator. The total employment benefits of the key management personnel were £nil (2025 - £nil).

11 Tangible fixed assets

2026	Building improvement £	Fixtures, fittings & equipment £	Information & Communications Technology £	Production & instruments £	Total £
Cost					
At 1 April 2025	295,217	210,922	29,601	19,811	555,551
Additions	19,984	-	-	-	19,984
At 31 March 2026	**315,201**	**210,922**	**29,601**	**19,811**	**575,535**
Depreciation and impairment					
At 1 April 2025	185,657	210,922	19,558	13,406	429,543
Depreciation charged in the year	31,520	-	4,427	1,629	37,576
At 31 March 2026	**217,177**	**210,922**	**23,985**	**15,035**	**467,119**
Net book value At 31 March 2026	**98,024**	**-**	**5,616**	**4,776**	**108,416**
At 31 March 2025	109,560	-	10,043	6,405	126,008

2025	Building improvement £	Fixtures, fittings & equipment £	Information & Communications Technology £	Production & instruments £	Total £
Cost					
At 1 April 2024	294,087	210,922	29,601	12,217	546,827
Additions	1,130	-	-	7,594	8,724
At 31 March 2025	295,217	210,922	29,601	19,811	555,551
Depreciation and impairment					
At 1 April 2024	156,391	210,292	14,894	11,777	393,984
Depreciation charged in the year	29,266	-	4,664	1,629	35,559
At 31 March 2025	185,657	210,922	19,558	13,406	429,543
Net book value At 31 March 2025	109,560	-	10,043	6,405	126,008
At 31 March 2024	137,696	-	14,707	440	152,843

12 Heritage assets

	£
At 1 April 2025 and 31 March 2026	400,000

The heritage asset comprises of a church building and church hall where a contribution to knowledge and culture is derived from members of the community who benefit from its use. The charity also uses the building incidentally as an operational base to further promote knowledge and culture. On 8 March 2017 the charity initiated and adopted a policy to revalue the asset where a fair value of £400,000 had been provided by Graham and Sibbald, who are members of the Royal Institute of Chartered Surveyors.

Summary analysis of heritage asset transactions

	2026 £	2025 £
Cost brought forward	**109,000**	109,000
Revaluation	**291,000**	291,000
	400,000	400,000

13 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Other debtors	**24,258**	3,341

14 Creditors

	2026 £	2025 £
Amount falling due within one year:		
Trade creditors	**2,670**	3,401
Accruals	**6,988**	6,113
	9,658	9,514

15 Retirement benefit schemes

Defined contribution schemes
The charity contributes to a defined contribution scheme with NEST (National Employment Savings Trust) in respect of staff. Contributions are charged to the income and expenditure account when paid. The pension costs charged in the statement of financial activities represent the contributions payable by the charity during the year.

The charge to the profit or loss in respect of defined contribution schemes was £10,131 (2025 - £8,932).

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpected balances of donations and grants held on trust for specific purposes:

2026	Balance at 1 April 2025 £	Income £	Expenditure £	Transfer from unrestricted funds £	Balance at 31 March 2026 £
Capital					
Gate Church Carbon Saving Project Fund	51,219	-	(15,827)	-	35,392
Total restricted capital	51,219	-	(15,827)	-	35,392
Revenue					
Building Fund	94,019	-	-	-	94,019
Bus Stop Fund	636	145	(480)	-	301
Gate Church Carbon Saving Project Fund	5,155	-	(1,275)	-	3,403
Youth & Student Project	19,564	2,198	(25,438)	3,676	-
Wellbeing Project	1,089	-	(127)	-	962
Dundee Partnership Fund	-	2,500	(2,500)	-	-
Mission Fund	15	-	-	-	15
Aenon Ministries	-	360	(210)	-	150
Benefact Trust	-	5,000	-	-	5,000
Jubilee	-	2,795	(2,795)	-	-
Total restricted revenue	120,478	12,998	(33,302)	3,676	103,850
Total restricted funds	171,697	12,998	(49,129)	3,676	139,242

16 **Restricted funds (continued)**

2025	Balance at 1 April 2024 £	Income £	Expenditure £	Transfer from unrestricted funds £	Balance at 31 March 2025 £
Capital					
Gate Church Carbon Saving Project Fund	67,100	-	(15,881)	-	51,219
Total restricted capital	67,100	-	(15,881)	-	51,219
Revenue					
Building Fund	94,019	-	-	-	94,019
Bus Stop Fund	1,113	210	(687)	-	636
Gate Church Carbon Saving Project Fund	16,474	-	-	(11,319)	5,155
Youth & Student Project	14,118	26,460	(21,014)	-	19,564
Wellbeing Project	693	396	-	-	1,089
Dundee Partnership Fund	-	250	(250)	-	-
Ukrainian Shoebox Appeal	227	-	(795)	568	-
Mission Fund	-	15	-	-	15
Aenon Ministries	-	4,000	(4,000)	-	-
Total restricted revenue	126,644	31,331	(26,746)	(10,751)	120,478
Total restricted funds	193,744	31,331	(42,627)	(10,751)	171,697

Building Fund
The Building Fund was set up using gifts specified to be used to acquire appropriate accommodation for the Church in the future.

The Mission Fund
Makes donations and grants to other charitable organisations, both within the UK and abroad, for the furtherance of our charitable objectives.

Bus Stop Fund
The Bus Stop Fund is to provide care, compassion and support to people with drug or alcohol problems enabling them to improve their lives and to unlock their full potential.

Gate Church Carbon Saving Project
This project's primary source of funding is grants from the Scottish Governments "Climate Challenge Fund". This project involves the installation of energy efficiency measures to existing church accommodation and aims to promote behaviour changes towards low carbon lifestyles within the local community.

Youth & Student Project Fund
During 24/25 the funding grant from Springfield Education Trust was fully utilized, to continue the project working with youth and students in Dundee. Fundng was obtained from The Vardy Trust and a donation event from church members specifically for the Youth Project.

Wellbeing Project
Primarily funded by the Corra Foundation to provide emergency food and supplies to familes in crisis.

16 Restricted funds (continued)

Dundee Partnership Fund
Grant to cover costs of running a warm spaces project where the Coffee Bar was open to local residents and free food & drink were provided to help offset cost of living increases to fuel prices. Grant to cover costs of running a community picnic for local residents. This was funded only up to March 2025.

Ukrainian Shoebox Appeal
A fund created for individuals to give towards Christmas gifts and other activities arranged by the church of the local community of Ukrainian Refugees.

Aenon Ministries
A fund created as sponsorship for ministry.

Benefact Trust
A grant to cover the repair of 3 south west facing mullions project.

Jubilee
A fund created to celebrate 50 years of Gate Church.

17 Unrestricted funds

2026	Balance at 1 April 2025 £	**Income £**	**Expenditure £**	**Transfers between funds £**	**Balance at 31 March 2026 £**
Designated					
Mission fund	13,740	**31,575**	**(54,461)**	**9,146**	**-**
Building upgrades	10,745	**-**	**(1,480)**	**-**	**9,265**
	24,485	**31,575**	**(55,941)**	**9,146**	**9,265**
General funds	608,560	**291,816**	**(314,832)**	**(12,822)**	**572,722**
Total unrestricted funds	633,045	**323,391**	**(370,773)**	**(3,676)**	**581,987**

2025	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance at 31 March 2025 £
Designated					
Mission fund	22,691	32,145	(41,096)	-	13,740
Building upgrades	12,223	-	(1,478)	-	10,745
	34,914	32,145	(42,574)	-	24,485
General funds	574,384	296,827	(273,402)	10,751	608,560
Total unrestricted funds	609,298	328,972	(315,976)	10,751	633,045

17 Unrestricted funds (continued)

The Trustees have elected to designate £31,575 (2025 - £32,145) of the charity's unrestricted donations and the associated gift aid in support of the Mission Fund and teaching and ministry which provides donations and grants to other charitable organisations, both within the UK and abroad, for the furtherance of our charitable objectives.

The Trustees have elected to designate £nil (2025 – £nil) for building upgrades to include new AV equipment, roof repairs and creation of a new area in the main auditorium.

18 Analysis of net assets between funds

2026	**Unrestricted £**	**Designated £**	**Restricted £**	**Total 2026 £**
Fund balances at 31 March 2026 are represented by:				
Tangible assets	**63,759**	**9,265**	**35,392**	**108,416**
Heritage assets	**400,000**	**-**	**-**	**400,000**
Current assets/(liabilities)	**108,963**	**-**	**103,850**	**212,813**
	572,722	**9,265**	**139,242**	**721,229**

2025	Unrestricted £	Designated £	Restricted £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	64,044	10,745	51,219	126,008
Heritage assets	400,000	-	-	400,000
Current assets/(liabilities)	144,516	13,740	120,478	278,734
	608,560	24,485	171,697	804,742

19 Related party transactions

The charity received £21,500 (2025 - £21,785) as donations and gifts from 4 (2025 - 6) of the Trustees during the year. No personal benefit was received by the Trustees as a result of the donations and gifts provided.

The charity reimbursed expenses to two trustees (2025 – one) of £1,972 (2025 – £77).