



The Steeple Church: Dundee

**Congregational Reference. No. 291751**

**Registered Scottish Charity SC014314**

# ***Annual Reports & Statement of Accounts 2023***

## **Trustees' Annual Report Year ended 31<sup>st</sup>. December 2023**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the General Assembly Regulations for Congregational Finance, 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 accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16<sup>th</sup> July 2014.

### **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.

### **Activities of The Steeple Church - 2023**

#### **MINISTRY, WORSHIP AND NURTURE:**

**Our Sunday Service** starts at 10.30am. Around 50 to 70 people attend each Sunday morning. We are a city centre church situated in the heart of the city in a prominent location and with a gathered congregation. 2023 found us still in a vacant charge largely due to the embargo by 121 on new appointments during the year. Various options for union were proposed by Presbytery during this year. By the end of 2023 we were instructed by Presbytery to consider a union with another Dundee church and discussions began with this in mind.

During the year, we were provided with an assistant minister, [REDACTED]. He has conducted weekly Sunday morning worship services and at Easter, he led a communion service on Maundy Thursday, a Tenebrae service on Good Friday, and our service on Easter Sunday. He also conducted a short Christmas morning service. [REDACTED] other duties include pastoral care of the congregation and outreach groups. As an Eco congregation, we have held several services during the year with an 'ECO' focus.


For our **young folk**, two Sunday school groups meet during the service.

We continue to have **tea and coffee** served after worship, providing opportunity for fellowship. Occasional congregational lunches further enable this. At the beginning of the university term in September the congregation hosted a post worship lunch which allowed us to welcome students to the congregation

**Prayer life** of the congregation continues on a weekly basis on Sunday evenings via ZOOM. In the autumn two in person prayer meetings took place on the last Sunday of the month, reverting to Zoom during the dark winter months.

The **Men's group** has continued to meet by Zoom on a Thursday morning, providing fellowship for those who attend.

## **INTERIM MODERATOR**

 minister of Dundee West Church continues in his role as our Interim Moderator.

## **NOMINATING COMMITTEE**

During the year our nominating committee was retained, being guided by our Interim Moderator. Members agreed to continue 'on standby'.

On the 31<sup>st</sup> of December 2023 our membership stood at 128 members, 3 members transferring to other churches and 1 member transferring into the Steeple.

We also have 21 adherents in the congregation a reduction of 2 from the previous year.

## **CITY CENTRE CHURCH GROUPING**

During the year, meetings with other city centre churches in the city centre grouping were put on hold until the situation with our Church and the other vacant charges became clearer.

Some of our retired elders who do not attend the Kirk Session, are still active in the church and following guidance from the central church office, they are now recorded in a second list of elders. The Kirk session seeks to achieve the five marks of mission through our work in the city centre.

## **APPOINTMENT OF ASSISTANT MINISTER**

Rev Douglas Monaghan continued as an assistant minister during 2023. The Kirk Session have been happy to allow him to use our manse as his home on a caretaker basis. He voluntarily moved out of the manse in December. Douglas is employed by Presbytery and the Church of Scotland at 121 for this post. His appointment is for 18 months.

On 1st January 2023, the new larger Presbytery of Perth came into being and the legacy Presbytery of Perth ceased to exist. We are now part of the new Presbytery.

## **THE ACTIVITIES OF THE CHURCH DURING THE WEEK**

**Parish Nursing** which has its own management team, operates from our building with open sessions on a Monday and Thursday afternoon each week with 50 to 70 people attending each session. They also assist up to 14 people at individual appointments each week, therefore using the building on 4 days in a week. This work was carried out during 48 weeks in 2023.

Parish Nursing has a total of 5 staff, 1 full time salaried registered Parish Nurse, 2 part time unsalaried Registered Parish Nurses, A salaried Parish Nurse assistant (15 hrs a week), and a salaried recovery support worker (full time). All have written contract agreements. There is also a group of approx. 25 volunteers, who come from within our congregation and from other churches in the city. All staff and volunteers are recruited according to Church of Scotland protocols.

The parish nurses have a holistic approach to their service users, providing a warm space with food and hot drinks and a listening ear, group and one to one sessions, and can connect people to other services in the city. They currently have funding which enables a local counselling service to provide counselling to people who are engaging in their recovery journeys. A special Christmas meal was arranged again this year with the help of Chef Dean Banks. The Parish nursing team, work alongside NHS Tayside, the Health and Homeless outreach team, the community dental team, health inequalities team, Dundee Drug and alcohol Recovery

## **The Steeple Church : Dundee ( Church of Scotland )**

Service, Harm reduction team, Tayside Alcohol Council, Dundee city council social work, housing, housing Support Team and many other groups in the city.

The Parish nursing team promote the gospel. Therefore, they are achieving 4 of the marks of mission by 1) Proclaiming the Good News of the Kingdom, 2) By nurturing new believers. 3) They are responding to human need. 4) They aim to transform unjust structures challenging violence of every kind and pursue peace and reconciliation. The assistant minister provides pastoral support to both the Clients and Staff of Parish Nursing.

The congregation is a member of **ECO Congregation Scotland** and has been awarded the silver award by Eco Congregations Scotland after a recent audit of work undertaken by the church. The eco group is active in promoting eco issues within our church and wider congregation and is working towards a Gold award by working with other Eco congregations. (The 5<sup>th</sup> Mark of mission to strive to safeguard the integrity of creation.).

**Connections Café** meets at The Steeple each week on a Monday morning. The management team is mainly formed of members of the Steeple Congregation.

This groups aims to support refugees and asylum seekers by helping them to settle into this country primarily helping them by offering friendship, supporting language learning for those who seek this, and encouraging cross cultural inter-faith understanding. The café supports between around 20 attendees each week. They have been successful in bringing in language volunteers from outside the Steeple Congregation. The group has also attracted external funding to allow the purchase of books, laptops, iPads, social events and accommodation costs. The connections café team work closely with other Christian congregations. The treasurer of this group is a Steeple Church elder and another two elders are part of the steering group.

**Hot Chocolate Trust**, which was originally set up by the Steeple Church, uses a part of the building for youth work and is a highly respected youth outreach project. Two elders serve on the Board. The congregation support them by allowing them the use of part of the building. This was agreed by the General Trustees and by Dundee presbytery, consent being given for them to use these premises for a ten year period. The General Trustees also agreed that they carry out internal building work to allow for better use of the allocated space. This was financed by them and the work completed in 2023. The Kirk Session has also approved this work. The Hot Chocolate Team is keen to work alongside us in The Steeple and offers an open invitation to Steeple members to attend their annual open evening.

**House groups.** The church has 3 groups with 1 group meeting in the church during the day. The other groups meet in an evening both in person and on ZOOM according to the wished of participants.

The Dundee Nativity Play this year was available via Vimeo Link only.

As the restrictions related to the COVID pandemic have now been removed, most congregational activities have returned to pre pandemic levels.

The congregation has managed to continue with pastoral care during the year. There was an organised outing in late autumn for our elderly members. Our pastoral assistant keeps in touch with those who are no longer able to attend worship. Our assistant minister also undertakes pastoral care.

In Addition to the congregation activities, we have a hall lets group. Hall Lets have increased since the restrictions of the COVID pandemic were removed.

Groups that use our building include the Parkinson's group and Headway charity.

People attend these groups from around Tayside and Angus area. Many of those attending are members of other church of Scotland congregations.

## **Achievements and Performance**

2023 continued to be challenging, however the appointment of an assistant minister gave some continuity and support to the congregation. Although continuing to use internet platforms, we were able to successfully bridge the gap between social distancing and face to face contact leading to more personal contact. Parish Nursing contacts have increased hugely as the price of food and electricity has soared. We have continued in our support of Hot Chocolate trust and their work with young people.

## **Financial Review**

The principal source of income in 2023 has been givings from the congregation. Since the COVID restrictions were lifted, the offerings have held up remarkably well considering. From 2022, the open plate increased by 65%, with an increase of 23% to the freewill. The gift aid, excluding all special projects, saw a decrease of 1.5%. This gave a combined increase of almost 2% at the year end.

The revenue from building lettings has also increased from 2022 and helped to offset any deficit.

## **Investment Policy**

It is the policy of the trustees to invest the charity's endowment funds in ethical companies with a view to maximizing income over the medium-term. Funds are currently invested in the Church of Scotland Investor Trust's Income and Growth Funds, which satisfies these criteria and the performance of which is kept under regular review.

## **Risk Management**

The focus is now on maintaining the building to a satisfactory standard while closely monitoring costs in comparison with expenditure.

In order to more accurately identify future costs, we have in place a schedule of proposed life cycle replacements and we intend to set aside funding for this work when it becomes possible.

## **Reserves Policy**

The charity trustees have considered the reserves required and have taken into account their current and future liabilities. It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £290,663 of which £75,854 had been designated for various funds. The remaining balance of £214,809, which includes a generous Legacy, satisfies the reserves policy. The Trustees are aware of the possible need to fund further maintenance work at the church and manse, including repairs, and may use the additional reserves for these purposes.

The church also held £135,304 of restricted funds which have been provided for the purposes specified in Note 15.

## **Structure, Governance and Management**

The congregation is a registered charity, number SC014314, and is administered in accordance with the terms of the Unitary Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the 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.

When the church became vacant due to our ministers retiral, an Interim Moderator was appointed by Presbytery to oversee the running of the Kirk Session business. The Interim Moderator appointed is noted on page 7 as he also a Trustees during his appointment.

The Unitary Constitution was implemented in 2020, and the Structure now involves the Kirk Session and four stream co-ordinators with devolved powers submitting reports to the Kirk Session. The Streams are

- 1 : The Supporting Ministries, which have 7 Teams ( Finance, Building Management, Hall Marketing and Management, Data Protection, Communication and Technology, Catering and Human resources.)
- 2 : Fellowship Ministries which have 5 teams ( Pastoral Care, Social Fellowship, Steeple Men, Eco Church and Home groups.) The Steeple Eco team was formed in December to explore how we could become an Eco Church.
- 3 : Local Mission ministries which have 2 teams ( Connections Café and Parish Nursing.)
- 4 : Nurturing ministries which have 6 teams ( Prayer, Developing worship, Music, Kids and Teens, Young Adults and world mission. )

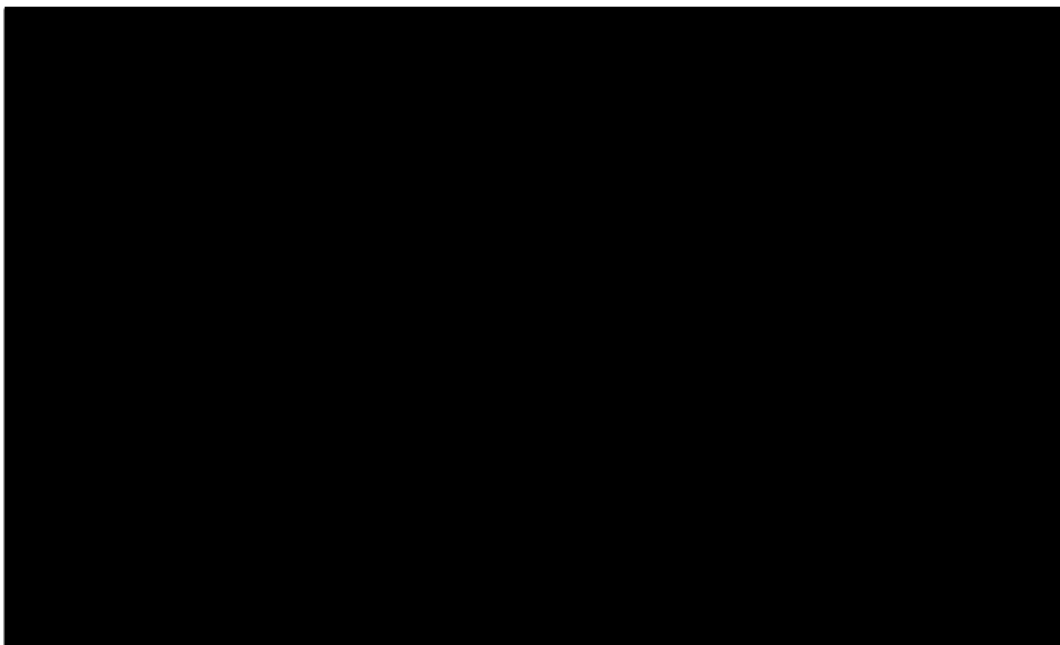
It is usual to have 4-6 meetings per year of the Kirk Session, however in 2023 we had additional meetings due to the vacancy.

## **Trustees' Annual Report Year ended 31<sup>st</sup>. December 2023**

### **Reference and Administrative Information**

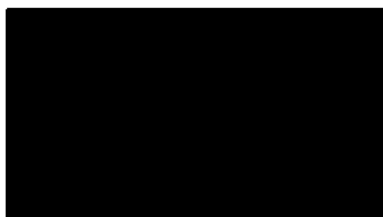
#### **Trustees**

The Kirk Session, who are the trustees, and who have served at any time during the year and up to the date of signing the accounts, are supplied on page 7.



**Charity Number : SC014314**

#### **Independent Examiner**

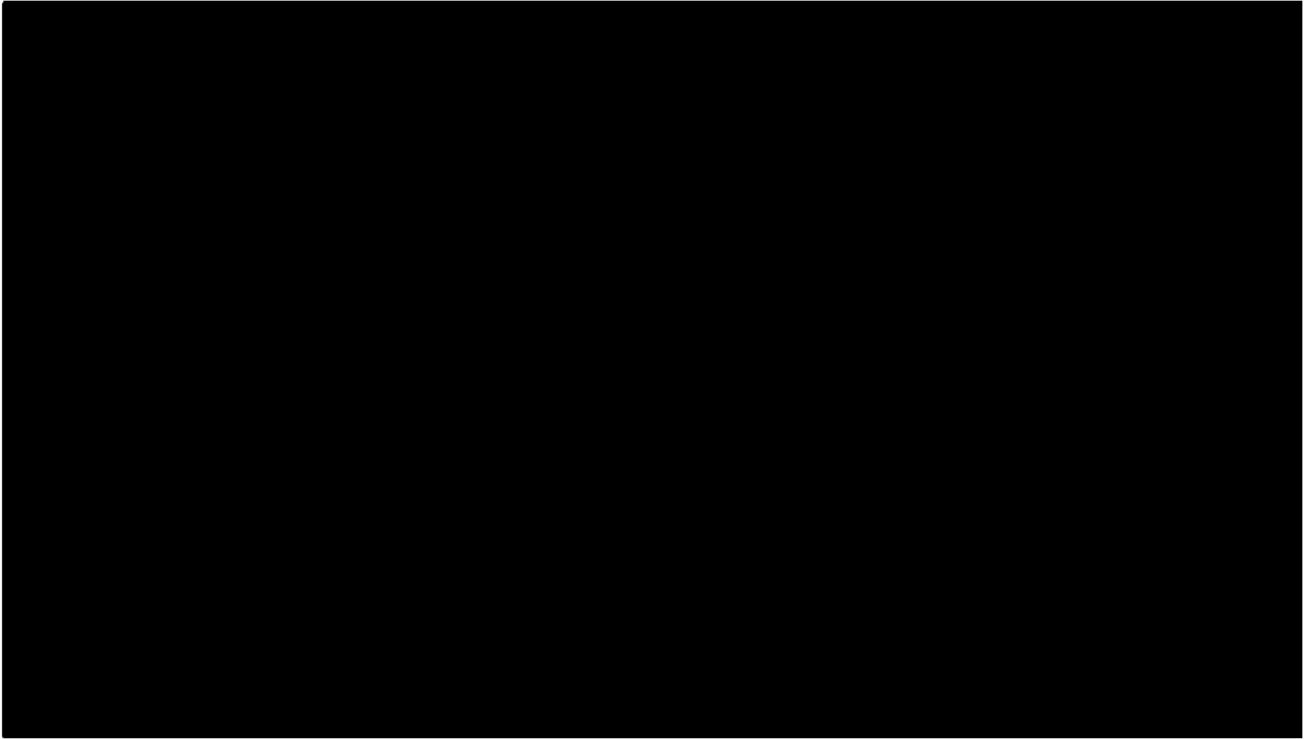


#### **Bankers**

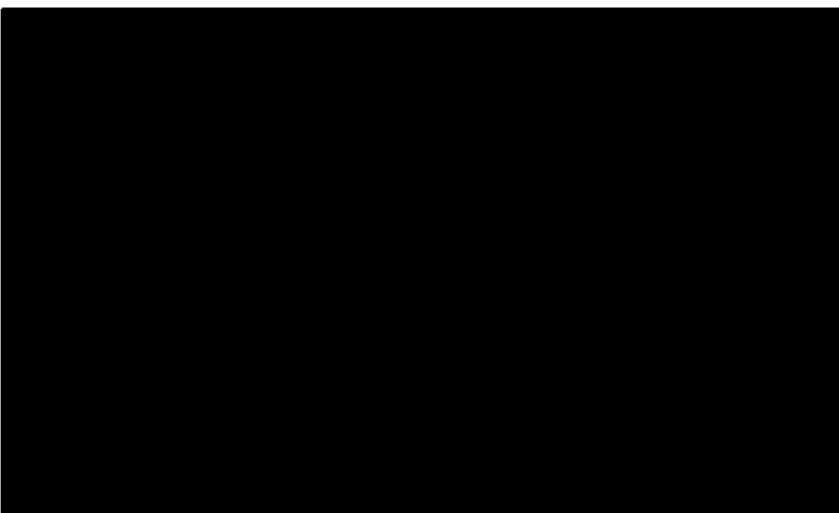
Royal Bank of Scotland  
3 High Street  
Dundee  
DD1 9LY

**THE STEEPLE CHURCH TRUSTEES**

**Elders**



**Retired Elders who no longer attend kirk Session and are no longer Trustees**



**Trustees' Annual Report (continued)**  
**Year ended 31<sup>st</sup>. December 2023**

**Trustees' Responsibility in Relation to the Financial Statements**

The Charity Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

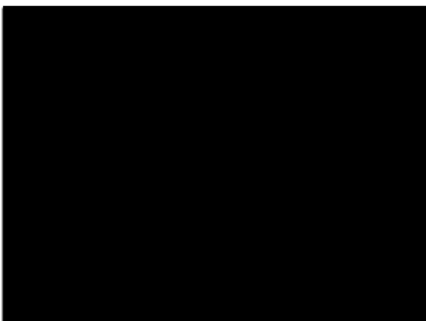
The law applicable to charities in Scotland requires the charity trustees to prepare financial statement for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the method and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in its operations.

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 Charities and Trustee Investment ( Scotland ) Act 2005 and the Charities Accounts (Scotland) regulations 2006 (as amended) and the Deed of Constitution. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,



Date 29/04/24 .....

## **The Steeple Church : Dundee ( Church of Scotland )**

### **Independent Examiner's Report to the Trustees of The Steeple Church : Dundee Year ended 31 December 2023**

I report on the accounts of the charity for the year ended 31<sup>st</sup>. December 2023 which are set out on pages 10 to 27.

#### **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 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 independent examiner's statement**

My examination is 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 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 ( as amended ), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations ( as amended ) have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the

Date: 1st May 2024.

The Steeple Church : Dundee ( Church of Scotland )

**Statement of Financial Activities  
for the year ended 31st. December 2023**

	<b>Note</b>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>
<b>Income and endowments from :</b>					
Donations & Legacies	<b>1</b>	244,673	145,481	-	390,154
Charitable activities	<b>2</b>	-	-	-	-
Other trading activities	<b>3</b>	31,320	-	-	31,320
Investments	<b>4</b>	2,659	1,284	-	3,943
Other	<b>5</b>	-	250	-	250
<b>Total Income</b>		<b>278,652</b>	<b>147,015</b>	<b>0</b>	<b>425,667</b>
<b>Expenditure on :</b>					
	<b>6</b>				
Costs of raising funds		-	-	-	0
Charitable activities		127,149	118,107	-	245,256
<b>Total Expenditure</b>		<b>127,149</b>	<b>118,107</b>	<b>0</b>	<b>245,256</b>
<b>Net income / (expenditure) before gains and losses on investments</b>		<b>151,503</b>	<b>28,908</b>	<b>-</b>	<b>180,411</b>
<b>Net gains / ( losses) on investments</b>		<b>1,208</b>	<b>1,419</b>	<b>-</b>	<b>2,627</b>
<b>Net income / (expenditure)</b>		<b>152,711</b>	<b>30,327</b>	<b>-</b>	<b>183,038</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>Net movement in funds</b>		<b>152,711</b>	<b>30,327</b>	<b>0</b>	<b>183,038</b>
<b>Reconciliation of Funds :</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>137,952</b>	<b>104,977</b>	<b>-</b>	<b>242,929</b>
<b>Total funds carried forward</b>		<b>290,663</b>	<b>135,304</b>	<b>0</b>	<b>425,967</b>

All operations are continuing.

The Steeple Church : Dundee ( Church of Scotland )

**Statement of Financial Activities  
for the year ended 31st. December 2022**

	<b>Note</b>	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Endowment Funds 2022 £</b>	<b>Total 2022 £</b>
<b>Income and endowments from :</b>					
Donations & Legacies	<b>1</b>	109,841	104,589	-	214,430
Charitable activities	<b>2</b>	0	0	-	0
Other trading activities	<b>3</b>	13,598	0	-	13,598
Investments	<b>4</b>	509	532	-	1,041
Other	<b>5</b>	0	755	-	755
<b>Total Income</b>		<b>123,948</b>	<b>105,876</b>	<b>0</b>	<b>229,824</b>
<b>Expenditure on :</b>					
	<b>6</b>				
Costs of raising funds		289	0		289
Charitable activities		114,676	90,488		205,164
<b>Total Expenditure</b>		<b>114,965</b>	<b>90,488</b>	<b>0</b>	<b>205,453</b>
<b>Net income / (expenditure) before gains and losses on investments</b>		<b>8,983</b>	<b>15,388</b>	<b>-</b>	<b>24,371</b>
<b>Net gains / ( losses) on investments</b>		<b>( 1,798 )</b>	<b>( 2,112 )</b>	<b>-</b>	<b>( 3,910 )</b>
<b>Net income / (expenditure)</b>		<b>7,185</b>	<b>13,276</b>	<b>-</b>	<b>20,461</b>
<b>Transfers between funds</b>				<b>-</b>	
<b>Net movement in funds</b>		<b>7,185</b>	<b>13,276</b>	<b>0</b>	<b>20,461</b>
<b>Reconciliation of Funds :</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward</b>		<b>130,767</b>	<b>91,701</b>	<b>-</b>	<b>222,468</b>
<b>Total funds carried forward</b>		<b>137,952</b>	<b>104,977</b>	<b>0</b>	<b>242,929</b>

All operations are continuing.

The Steeple Church : Dundee ( Church of Scotland )

**Balance Sheet**

**At 31st. December 2023**

		<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
	<b>Note</b>				
<b>Fixed Assets</b>					
Tangible assets	9	-	-	-	-
Investments	10	16,682	19,239	35,921	33,294
<b>Total Fixed Assets</b>		<u>16,682</u>	<u>19,239</u>	<u>35,921</u>	<u>33,294</u>
<b>Current Assets</b>	11				
Debtors		22,006	2,988	24,994	21,871
Cash at bank and in hand		260,466	113,077	373,543	191,305
<b>Total Current Assets</b>		<u>282,472</u>	<u>116,065</u>	<u>398,537</u>	<u>213,176</u>
<b>Liabilities</b>	12				
Creditors falling due within one year		8,491	0	8,491	3,541
<b>Net Current Assets</b>		<u>273,981</u>	<u>116,065</u>	<u>390,046</u>	<u>209,635</u>
Creditors falling due after more than one year		-	-	-	-
<b>Net Assets</b>		<u>290,663</u>	<u>135,304</u>	<u>425,967</u>	<u>242,929</u>
<b>The Funds of the Charity</b>	15				
Restricted funds		-	135,304	135,304	104,977
Unrestricted Funds		290,663	-	290,663	137,952
<b>Total Funds</b>		<u>290,663</u>	<u>135,304</u>	<u>425,967</u>	<u>242,929</u>

The notes on pages 13 to 27 form part of these accounts.

The accounts were approved by the trustees on 29th. April 2024.  
for and on behalf of the Kirk Session.

**Notes forming part of the financial statements  
For the year ended 31<sup>st</sup>. December 2023**

**Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland ( FRS102 ) issued on 16<sup>th</sup> July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland ( FRS102 ), the Charities and Trustee Investment ( Scotland ) Act 2005 and the Charities accounts ( Scotland ) Regulations 2006 ( as amended ) .

**Incoming resources**

Income is recognised when the charity has the entitlement to funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received and the amount can be measured reliably.

Donations, are recognised when the Church has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following confirmation when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Resources expended**

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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

## **Fund accounting**

Funds are classified as restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

## **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP ( FRS102 ) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market ; a corresponding amount is then recognised as expenditure in the period of receipt.

## **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity ; this is normally upon notification of the interest paid or payable by the Bank.

## **Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls, vested in the Church of Scotland General Trustees. The Steeple manse is owned by the congregation and is currently being valued for possible selling, if deemed surplus. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures and fittings and office equipment : 5 years

## **Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

## **Taxation**

The Steeple Church : Dundee is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

The Steeple Church : Dundee ( Church of Scotland )

Notes forming part of the financial statements (continued)

for the year ended 31st. December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>1 Donations and Legacies</b>				
Offerings : Open Plate	1,401	-	-	1,401
WFO Envelopes	12,840	-	-	12,840
Gift Aid	75,457	8,942	-	84,399
Youth Team	-	100	-	100
Tax recovered on Gift Aid	19,646	3,021	-	22,667
Legacies	133,966	-	-	133,966
Donations	1,363	74,552	-	75,915
Trusts	-	54,116	-	54,116
Dundee Nativity	-	150	-	150
Connections Café ( Presbytery Grant )	-	4,600	-	4,600
	<u>244,673</u>	<u>145,481</u>	<u>0</u>	<u>390,154</u>
<b>2</b>				
<b>Incoming Resources from Charitable Activities</b>				
Weddings and Funerals	-	-	-	-
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>3</b>				
<b>Income from other trading activities</b>				
Use of Premises	31,320	-	-	31,320
Fundraising	-	-	-	0
	<u>31,320</u>	<u>0</u>	<u>0</u>	<u>31,320</u>
<b>4</b>				
<b>Investment income</b>				
Dividends received	348	396	-	744
Bank interest	2,311	888	-	3,199
	<u>2,659</u>	<u>1,284</u>	<u>0</u>	<u>3,943</u>
<b>5</b>				
<b>Other income</b>	-	250	-	250
	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u>

**Notes forming part of the financial statements (continued)**  
**for the year ended 31st. December 2022**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Endowment Funds 2022 £</b>	<b>Total 2022 £</b>
<b>1 Donations and Legacies</b>				
Offerings : Open Plate	851	-	-	851
WFO Envelopes	10,527	-	-	10,527
Gift Aid	76,639	10,620	-	87,259
Youth Team	-	-	-	0
Tax recovered on Gift Aid	20,775	2,621	-	23,396
Legacies	-	-	-	0
Donations	1,049	15,142	-	16,191
Trusts	-	61,628	-	61,628
Dundee Nativity	-	4,706	-	4,706
Connections Café	-	9,872	-	9,872
Green Spaces Project	-	-	-	0
	<b>109,841</b>	<b>104,589</b>	<b>0</b>	<b>214,430</b>
<b>2 Incoming Resources from Charitable Activities</b>				
Weddings and Funerals	-	-	-	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3 Income from other trading activities</b>				
Use of Premises	13,598	-	-	13,598
Fundraising	-	-	-	0
	<b>13,598</b>	<b>0</b>	<b>0</b>	<b>13,598</b>
<b>4 Investment income</b>				
Dividends received	311	368	-	679
Bank interest	198	164	-	362
	<b>509</b>	<b>532</b>	<b>0</b>	<b>1,041</b>
<b>5 Other income</b>				
	0	755	-	755
	<b>0</b>	<b>755</b>	<b>0</b>	<b>755</b>

**Notes forming part of the financial statements (continued)**  
**for the year ended 31st. December 2023**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>
<b>6 Analysis of Resources Expended</b>				
Costs of Generating Funds	0	-	-	0
Charitable Activities	127,149	475	-	127,624
Parish Nursing	-	109,664	-	109,664
International Fund	-	0	-	0
Dundee Nativity	-	1,158	-	1,158
PlayGroup & Café	-	0	-	0
Connections Café	-	6,810	-	6,810
Mission	-	0	-	0
Steeple Ski Club	-	0	-	0
	<b>127,149</b>	<b>118,107</b>	<b>0</b>	<b>245,256</b>
Freewill Envelopes	-	-	-	-
<b>Charitable Activities</b>				
Giving To Grow Allocation	57,237	-	-	57,237
Presbytery Dues	1,753	-	-	1,753
Assistant Minister's Expenses	1,499	-	-	1,499
Vacancy Expenses	0	-	-	0
Pulpit Supply	374	-	-	374
Pastoral Assistant	1,500	-	-	1,500
Administrator	0	-	-	0
Cleaning Company	3,304	-	-	3,304
Hall Let & Catering Expenses	15,942	-	-	15,942
Fabric Repairs & Maintenance	13,790	-	-	13,790
Cleaning Materials	3,018	-	-	3,018
Council Tax	0	-	-	0
Heating & Lighting & Water	11,008	-	-	11,008
Insurance	10,912	-	-	10,912
Publications Team	669	-	-	669
Youth Team	100	80	-	180
Pastoral Care Team	74	-	-	74
Worship Resources Team	1,629	-	-	1,629
Teaching Materials	134	-	-	134
Church Office Expenses / Equipment	2,746	-	-	2,746
Music & Christian Copyright	737	-	-	737
Flowers	-	300	-	300
Fabric Fund	-	-	-	0
Accountancy	300	-	-	300
General Purposes	0	-	-	0
Other expenses	423	95	-	518
	<b>127,149</b>	<b>475</b>	<b>0</b>	<b>127,624</b>

The Steeple Church : Dundee ( Church of Scotland )

Notes forming part of the financial statements (continued)  
for the year ended 31st. December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>6 Analysis of resources expended (continued)</b>				
<b>Parish Nursing</b>				
Parish Nurse Salary & Pension & Tax	-	65,309	-	65,309
Parish Nursing Phone & Stationery	-	832	-	832
Provisions for Clinics	-	8,116	-	8,116
Recovery Pathway	-	7,435	-	7,435
Volunteer Expenses and Training	-	1,084	-	1,084
Counselling & Support	-	13,448	-	13,448
Sundries	-	2,986	-	2,986
Utility Donation	-	10,000	-	10,000
Nurse CPD	-	454	-	454
	<u>0</u>	<u>109,664</u>	<u>0</u>	<u>109,664</u>
<b>International Fund</b>	<u>-</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>Dundee Nativity</b>	<u>-</u>	<u>1,158</u>	<u>-</u>	<u>1,158</u>
<b>Mission</b>	<u>-</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>Steeple Ski Club</b>	<u>-</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>Connections Café</b>				
Provisions	-	353	-	353
Teaching Material etc.	-	934	-	934
Utility Donations	-	3,480	-	3,480
Laptop, Zoom & Web	-	463	-	463
Combined Receipts	-	1,540	-	1,540
Sundries	-	40	-	40
	<u>-</u>	<u>6,810</u>	<u>-</u>	<u>6,810</u>
<b>Total</b>	<u>-</u>	<u>117,632</u>	<u>-</u>	<u>117,632</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity  
Therefore support costs relate wholly to that activity and have not been separately identified

The Steeple Church : Dundee ( Church of Scotland )

**Notes forming part of the financial statements (continued)**  
**for the year ended 31st. December 2022**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Endowment</b>	
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>
<b>6 Analysis of Resources Expended</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Costs of Generating Funds	289	-	-	289
Charitable Activities	114,676	440	-	115,116
Parish Nursing	-	74,817	-	74,817
International Fund	-	9,468	-	9,468
Dundee Nativity	-	4,047	-	4,047
Connections Café	-	1,716	-	1,716
Steeple Ski Club	-	0	-	0
	<b>114,965</b>	<b>90,488</b>	<b>0</b>	<b>205,453</b>
Freewill Envelopes	289	-	-	289
<b>Charitable Activities</b>				
Ministries and Mission Allocation	56,441	-	-	56,441
Presbytery Dues	-	-	-	0
Minister's Expenses	-	-	-	0
Vacancy Expenses	4,052	-	-	4,052
Pulpit Supply	80	-	-	80
Pastoral Assistant	1,500	-	-	1,500
Administrator	4,940	-	-	4,940
Cleaning Company	5,992	-	-	5,992
Hall Let & Catering Expenses	5,662	-	-	5,662
Fabric Repairs & Maintenance	11,369	-	-	11,369
Cleaning Materials	1,716	-	-	1,716
Council Tax	-	-	-	0
Heating & Lighting & Water	8,404	-	-	8,404
Insurance	9,136	-	-	9,136
Publications Committee	519	-	-	519
Youth Committee	-	22	-	22
Pastoral Care Committee	94	-	-	94
Worship Resources Committee	254	-	-	254
Teaching Materials	-	-	-	0
Church Office Expenses / Equipment	2,651	-	-	2,651
Music & Christian Copyright	774	-	-	774
Flowers	-	323	-	323
Fabric Fund	-	-	-	0
General Purposes	-	-	-	0
Other expenses	1,092	95	-	1,187
	<b>114,676</b>	<b>440</b>	<b>0</b>	<b>115,116</b>

The Steeple Church : Dundee ( Church of Scotland )

Notes forming part of the financial statements (continued)  
for the year ended 31st. December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £
<b>6 Analysis of resources expended (continued)</b>				
<b>Parish Nursing</b>				
Parish Nurse Salary & Pension	-	46,039	-	46,039
Parish Nursing Phone	-	425	-	425
Provisions for Clinics	-	8,206	-	8,206
Recovery Pathway	-	8,578	-	8,578
Volunteer Expenses and Training	-	2,346	-	2,346
Emergencies	-	1,282	-	1,282
Nurse CPD	-	710	-	710
Stationery / Sundries	-	7,231	-	7,231
	<u>0</u>	<u>74,817</u>	<u>0</u>	<u>74,817</u>
<b>International Fund</b>	<u>0</u>	<u>9,468</u>	<u>0</u>	<u>9,468</u>
<b>Dundee Nativity</b>	<u>-</u>	<u>4,047</u>	<u>-</u>	<u>4,047</u>
<b>Steeple Ski Club</b>	<u>-</u>	<u>0</u>	<u>-</u>	<u>0</u>
<b>Connections Café</b>				
Fees / Rentals	-	1,556	-	
Learning Material etc.	-	160	-	
	<u>-</u>	<u>1,716</u>	<u>-</u>	<u>1,716</u>
<b>Total</b>	<u></u>	<u>90,048</u>	<u>-</u>	<u>90,048</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity  
Therefore support costs relate wholly to that activity and have not been separately identified

# The Steeple Church : Dundee ( Church of Scotland )

## Notes forming part of the financial statements (continued)

for the year ended 31st. December 2023

	2023	2022
	£	£
<b>7 Staff costs and numbers</b>		
Salaries and wages	52,946	40,666
Social security costs	8,983	8,658
Total	<u>61,929</u>	<u>49,324</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2023	2022
	No.	No.
Ministerial support	1	1
Administration	0	1
Parish Nurse	3	2
Premises maintenance	1	1
	<u>5</u>	<u>5</u>

No employee had employee benefits in excess of £50,000 ( 2022 nil )

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. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £30,135 and the maximum stipend ( in the fifth and subsequent years ) was £37,032.

## 8 Trustee Remuneration and Related Party Transactions

During the year, one Trustee received payments for Web Hosting Services.

During the year, no Trustee received a salary.

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

During the year a total of £29,851 was donated to the congregation by trustees.

The Steeple Church : Dundee ( Church of Scotland )

**Notes forming part of the financial statements (continued)  
for the year ended 31st. December 2023**

**9 Tangible Fixed Assets**

	<b>Buildings</b>	<b>Office Equipment</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st. January 2023	-	132,859	132,859
Additions	-	-	-
Disposals	-	-	-
At 31st. December 2023	<u>0</u>	<u>132,859</u>	<u>132,859</u>
<b>Accumulated Depreciation</b>			
At 1st. January 2023	-	132,859	132,859
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31st. December 2023	<u>0</u>	<u>132,859</u>	<u>132,859</u>
<b>Net Book Value</b>			
At 31st. December 2023	<u>0</u>	<u>0</u>	<u>0</u>
At 31st. December 2022	<u>0</u>	<u>0</u>	<u>0</u>

Total tangible fixed assets in 2023 was £0 of which £0 was unrestricted and £0 was restricted

**Notes forming part of the financial statements (continued)  
for the year ended 31st. December 2022**

**9 Tangible Fixed Assets**

	<b>Buildings</b>	<b>Office Equipment</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1st. January 2022	-	132,859	132,859
Additions	-	-	-
Disposals	-	-	-
At 31st. December 2022	<u>0</u>	<u>132,859</u>	<u>132,859</u>
<b>Accumulated Depreciation</b>			
At 1st. January 2022	-	132,859	132,859
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31st. December 2022	<u>0</u>	<u>132,859</u>	<u>132,859</u>
<b>Net Book Value</b>			
At 31st. December 2022	<u>0</u>	<u>0</u>	<u>0</u>
At 31st. December 2021	<u>0</u>	<u>0</u>	<u>0</u>

Total tangible fixed assets in 2022 was £0 of which £0 was unrestricted and £0 was restricted

The Steeple Church : Dundee ( Church of Scotland )

**Notes forming part of the financial statements (continued)  
for the year ended 31st. December 2023**

**10 Investments**

	2023 £	2022 £
Market value at 31st. December 2022 ( original cost £3,298 )	33,294	37,205
Unrealised gain / (loss) on investments	<u>2,627</u>	<u>(3,911)</u>
Market value at 31st. December 2023 ( original cost £3,298 )	<u><b>35,921</b></u>	<u><b>33,294</b></u>

Total investments in 2023 was £35,921 of which £16,682 was unrestricted and £19,239 was restricted

The following investments are held with the Church of Scotland Investors Trust :

General Purposes	2,810 units
Charles Smith Fund	3,200 units
Sunday School	100 units

**Notes forming part of the financial statements (continued)  
for the year ended 31st. December 2022**

**10 Investments**

	2022 £	2021 £
Market value at 31st. December 2021 ( original cost £3,298 )	37,205	33,111
Unrealised gain / (loss) on investments	<u>(3,911)</u>	<u>4,094</u>
Market value at 31st. December 2022 ( original cost £3,298 )	<u><b>33,294</b></u>	<u><b>37,205</b></u>

Total investments in 2022 was £33,294 of which £15,474 was unrestricted and £17,820 was restricted

The following investments are held with the Church of Scotland Investors Trust :

General Purposes	2,810 units
Charles Smith Fund	3,200 units
Sunday School	100 units

The Steeple Church : Dundee ( Church of Scotland )

**Notes forming part of the financial statements (continued)**

**for the year ended 31st. December 2023**

**11 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Gift Aid Tax Refund Due	15,357	15,235
Building Insurance	9,362	6,378
Dundee City Council	275	258
	<u><b>24,994</b></u>	<u><b>21,871</b></u>

Total debtors in 2023 was £24,994 of which £21,996 was unrestricted and £2,988 was restricted and in 2022 it was £21,871 of which £ 19,748 was unrestricted and £2,123 was restricted

**12 Creditors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Due within one year:		
E.on Next ( Electricity )	3,497	676
Scottish Hydro Electric ( Gas )	1,628	2,115
Business Stream	2,052	0
Special Collection ( December )	1,014	-
Independent Examiners Fee	300	750
	<u><b>8,491</b></u>	<u><b>3,541</b></u>
Due outwith one year:	<u><b>0</b></u>	<u><b>0</b></u>

Total creditors in 2023 was £8,491 of which £8,491 was unrestricted and £0.00 was restricted and in 2022 it was £3,541 of which £3,541 was unrestricted and £0.00 was restricted

**13 Analysis of Net Assets Among Funds 2023**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	0	16,682	19,239	-	35,921
Current Assets	223,301	59,171	116,065	-	398,537
Liabilities Due Within One Year	(8,491)	-	-	-	(8,491)
<b>Net Assets/(Liabilities) at 31st. December 2023</b>	<u><b>214,810</b></u>	<u><b>75,853</b></u>	<u><b>135,304</b></u>	<u><b>0</b></u>	<u><b>425,967</b></u>

**13 Analysis of Net Assets Among Funds 2022**

	<b>General</b>	<b>Designated</b>	<b>Restricted</b>	<b>Endowment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	0	15,312	17,982	-	33,294
Current Assets	68,088	58,093	86,995	-	213,176
Liabilities Due Within One Year	(3,541)	-	-	-	(3,541)
<b>Net Assets/(Liabilities) at 31st. December 2022</b>	<u><b>64,547</b></u>	<u><b>73,405</b></u>	<u><b>104,977</b></u>	<u><b>0</b></u>	<u><b>242,929</b></u>

**14 Volunteers**

In common with all congregations of the Church of Scotland the congregation benefits from the contributions made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

The Steeple Church : Dundee ( Church of Scotland )

**Notes forming part of the financial statements (continued)**  
**for the year ended 31st. December 2023**

**15 Movements in Funds**

	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) Investments £	At 31 December Transfers £	2023 £
<b>Restricted Funds</b>						
Charles Smith Fund	26,314	529	(95)	1,376	-	28,124
Flower Fund	444	402	(300)		-	546
Steeple Youth Fund	723	115	(80)	43	-	801
International Project	318	(4)	-		-	314
Parish Nursing	63,763	140,180	(109,663)		-	94,280
Dundee Nativity	1008	150	(1,158)		-	0
Mission	741	-	-		-	741
PlayGroup	200	-	-		-	200
Steeple Ski Club	3,310	293	0		-	3,603
Connections Café	8,156	5,350	(6,811)		-	6,695
	<b>104,977</b>	<b>147,015</b>	<b>(118,107)</b>	<b>1,419</b>	<b>0</b>	<b>135,304</b>
<b>Unrestricted Funds</b>						
Fabric Fund - Designated	23,160	458				23,618
General Purposes Fund - Designated	50,245	1,025		1,208	(242)	52,236
General Fund	64,547	277,169	(127,149)		242	214,809
	<b>137,952</b>	<b>278,652</b>	<b>(127,149)</b>	<b>1,208</b>	<b>0</b>	<b>290,663</b>
<b>Total Funds</b>	<b>242,929</b>	<b>425,667</b>	<b>(245,256)</b>	<b>2,627</b>	<b>0</b>	<b>425,967</b>

**Purposes of Restricted Funds**

Charles Smith Fund : This is a fund to assist with mission at home and overseas.

Flower Fund : This is a fund to provide flowers for display during services of worship.

Steeple Youth Fund : This is a fund to be used towards the activities of the youth groups.

International Project : This is for Church work overseas.

Parish Nursing : This provides health checks, hot food & counselling to homeless individuals.

Dundee Nativity : This is a Christian event held as part of Dundee's Christmas Light Night programme.

Steeple Ski Club : This is for members and friends to go skiing in season.

Connections Cafe : Welcome and English language support for everyone, particularly refugees.

Mission : This is for mission purposes.

PlayGroup : Are safe places for children of all ages and nationalities to meet, make friends and become community.

**Purposes of Endowment Funds**

Income from Bequests or legacies for Specific Purposes.

**Purposes of Designated Funds**

Fabric Fund : The Trustees have set aside funds for the maintenance of the Church property.

General Purposes Fund : This fund is for Church expenses.

The Steeple Church : Dundee ( Church of Scotland )

**Notes forming part of the financial statements (continued)**  
**for the year ended 31st. December 2022**

**15 Movements in Funds**

	At 1 January 2022 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) Investments £	At 31 December Transfers £	2022 £
<b>Restricted Funds</b>						
Charles Smith Fund	28,092	365	(95)	(2,048)	-	26,314
Flower Fund	204	562	(322)		-	444
Steeple Youth Fund	794	15	(22)	(64)	-	723
International Project	6,353	3,433	(9,468)		-	318
Parish Nursing	52,419	86,161	(74,817)		-	63,763
Dundee Nativity	350	4,706	(4,048)		-	1,008
Mission	741	-	-		-	741
PlayGroup	200	-	-		-	200
Steeple Ski Club	2,548	762	0		-	3,310
Connections Café	0	9,872	(1,716)		-	8,156
	<b>91,701</b>	<b>105,876</b>	<b>(90,488)</b>	<b>( 2,112 )</b>	<b>0</b>	<b>104,977</b>
<b>Unrestricted Funds</b>						
Fabric Fund - Designated	23,119	41				23,160
General Purposes Fund - Designated	51,887	370		(1,798)	(214)	50,245
General Fund	55,761	123,537	(114,965)		214	64,547
	<b>130,767</b>	<b>123,948</b>	<b>(114,965)</b>	<b>( 1,798 )</b>	<b>0</b>	<b>137,952</b>
<b>Total Funds</b>	<b>222,468</b>	<b>229,824</b>	<b>(205,453)</b>	<b>( 3,910 )</b>	<b>0</b>	<b>242,929</b>

**Purposes of Restricted Funds**

Charles Smith Fund : This is a fund to assist with mission at home and overseas.

Flower Fund : This is a fund to provide flowers for display during services of worship.

Steeple Youth Fund : This is a fund to be used towards the activities of the youth groups.

International Project : This is for Church work overseas.

Parish Nursing : This provides health checks, hot food & counselling to homeless individuals.

Dundee Nativity : This is a Christian event held as part of Dundee's Christmas Light Night programme.

Steeple Ski Club : This is for members and friends to go skiing in season.

Connections Cafe : Welcome and English language support for everyone, particularly refugees.

Mission : This is for mission purposes.

PlayGroup : Are safe places for children of all ages and nationalities to meet, make friends and become community.

**Purposes of Endowment Funds**

Income from Bequests or legacies for Specific Purposes.

**Purposes of Designated Funds**

Fabric Fund : The Trustees have set aside funds for the maintenance of the Church property.

General Purposes Fund : This fund is for Church expenses.

**Notes forming part of the financial statements (continued)**  
**for the year ended 31st. December 2023**

<b>16 Collections for Third Parties</b>		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Friends International	( Lent/Easter Collection )	100	0
Engineering Ministries International	( Adam & Laura : Harvest Collection )	1,950	0
		<u><b>2,050</b></u>	<u><b>0</b></u>
<b>Donation to Others</b>		<b>£</b>	<b>£</b>
Charis Chi of Friends International	( Lent/Easter Collection )	585	0
Mrs B. Elwell - Sutton	( Administrator Retiral Gift )	0	730
Ukraine Dundee Manse Appeal		0	20
Bach Hospital	( Harvest Collection )	0	738
Maxwelltown Centre	( Advent Collection )	0	740
Church of Scotland Ukraine Appeal		0	240
		<u><b>585</b></u>	<u><b>2,468</b></u>
<b>Total</b>		<b>2,635</b>	<b>2,468</b>

**The Steeple Church : Dundee ( Church of Scotland )**

**APPENDIX**

**FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

**CONSOLIDATED FABRIC FUNDS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<b>19,792</b>	<b>19,231</b>
	<hr/>	<hr/>
Market value of Balances at 31 December	<b>27,600</b>	<b>29,616</b>
	<hr/>	<hr/>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<b>26,198</b>	<b>24,505</b>
	<hr/>	<hr/>