



Congregational Reference. No. 281727

Registered Scottish Charity SC014314

***Annual Reports &
Statement of
Accounts
2025***

Dundee Law Parish Church (Church of Scotland)
Steeple Centre, Nethergate, Dundee, DD1 4DG
Registered Charity SC014314
www.dundeelawparishchurch.org.uk

Dundee Law Parish Church (Church of Scotland)

Trustees' Annual Report Year ended 31st. December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2025. 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 16th 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 Dundee Law Parish Church - 2025

MINISTRY, WORSHIP AND NURTURE:

Our two Worship Centres offer weekly Sunday Services.

The Steeple Centre service starts at 10.30am whereas the Coldside Centre service starts at 11am. Around 50 to 70 people attend each Sunday morning at the Steeple Centre with approx. 30 – 40 people at the Coldside Centre.

As the congregation was in vacancy a nominating committee was appointed and this process led to the appointment of Rev Stuart Sharp (Minister A) and Rev Peter Kaela (Minister B) who were inducted as Ministers at Dundee Law Parish Church on 28th October 2025.

Prior to the induction of the two new Ministers, services at the Steeple Centre were led in the main by John McMillan (Locum) and those at the Coldside Centre were led by Rev Daniel Spencer up to the end of February 2025 and then by Rev Colin Dempster.

For our **young folk**, Sunday school groups meet during the service. University Students are actively welcomed to join worship and the congregation.

Both our locations continue to serve **tea and coffee** served after worship, providing opportunity for fellowship. During the early summer period a series of Sunday afternoon activities were organised offering a chance for people to meet informally.

Prayer life of the congregation continues on a regular basis on Sunday evenings via ZOOM during the winter period and in person during British Summer Time.

Our Pastoral Assistant stood down from the role in June 2024 and it was agreed that pastoral support would be provided by Elders and other members of the congregation as required until longer term arrangements could be made.

Pastoral support is provided by Elders and other members of the congregation as required. There was an organised outing in late autumn for our elderly members organised under Pastoral Care.

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INTERIM MODERATOR

During the year we have worked with two Interim Moderators

Rev Liz Kay between 1st January 2025 to 13th February 2025

Rev Tim Podger between 14th February 2025 and 28th October 2025

Rev Stuart Sharp as Minister A was appointed as our Moderator with effect from 28th October 2025.

NOMINATING COMMITTEE

The Nominating Committee consisted of 11 members with representatives from both worship centres. The members were elected by the congregation on 2nd February 2025 to carry out the recruitment of two Ministers as per the Presbytery plan. Following the induction in October 2025 this group was closed.

MEMBERSHIP

On the 31st of December 2025 our membership stood at 213 members and we have 18 adherents in the congregation. This is down 10 from last year as a result of 9 deaths, 2 transfers out by certificate and 1 transfer in by certificate.

CITY CENTRE CHURCH GROUPING

During the year, meetings with other city centre churches in the city centre grouping were put on hold until the planned Union had taken place and new Ministers were appointed.

THE ACTIVITIES OF THE CHURCH DURING THE WEEK

The Parish Nursing Service remains at the Steeple Centre. It has its own Management Group, accountable to the Kirk Session of DLPC, and it is self-funding through grants and donations. The drop-in sessions continue twice weekly, with small groups and individual appointments through other days of the week. Most of those using the services have struggles with substance use and/or gambling. A Christian Counselling service also provides some individual sessions in the Steeple Centre for people who are engaging with recovery support through our team.

Our staffing comprises one full-time salaried Parish Nurse, one full-time salaried Recovery Support Worker and two part-time Volunteer Parish Nurses. All the Nurses are on the Nursing and Midwifery Council Register. All staff have professional indemnity insurance. We also have a number of volunteers, from various congregations and denominations as well as some from no church. Some of our volunteers are people who used to attend for support. All staff and Volunteers continue to be recruited according to C of S protocols. In 2025 Parish Nursing was invited to be part of a Scottish wide research project led by the University of Edinburgh. This enabled Parish Nursing to recruit a Researcher fully funded by the Phoenix Research project to recruit eligible participants in Dundee and carry out some basic health checks and then track all participants to deliver the Dundee part of this research project.

The Parish Nursing team continues to provide person-centred, whole-person care, demonstrating welcome, acceptance, respect and dignity for each person. In our safe space, food, friendship and connection are provided. Many people are also signposted to the many other services with whom we work closely, including NHS Health Inclusion team, NHS Dental mobile surgery, NHS Drug and Alcohol Recovery Service. People are also referred by their choice, to Dundee and Angus Food Bank, to the many food larders across the city,

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and to many other drop-in services and organisations as appropriate to their needs. In that we are helped by having the Dundee Recovery Road Map, developed by our team. Our F/T Parish Nurse is engaging in support work with women in the Dundee Community Custodial Centre (Bella Centre) once a week. Over the last year we have taken several undergraduate Nursing students for full-time placements, that have been very successful as their feedback is very encouraging. We have also had some Medical students on placement which have also been successful.

We continue to meet the **Marks of Mission** through;

- 1) Reaching out into our community with the Good News of the Gospel and the love of the Saviour
- 2) Nurturing new believers in recovery and for new life in Christ
- 3) Responding to the needs of very disadvantaged and stigmatised groups of people in our city
- 4) Challenging the injustices and inequalities of access to services that blight the lives of our fellow citizens.
- 5) Practising our work in ways that reduce harm to the environment, through working with our Church Eco-group.

CrossReach also run a weekly Café in our Coldsides halls for those in recovery from addiction.

The congregation is a member of **ECO Congregation Scotland** and has been awarded the silver award by Eco Congregations Scotland. The eco group is active in promoting eco issues within our church and eco activities for church members and the wider congregation. The church is actively participating in the development at city centre eco-garden with other members of the city centre community including Dundee City Council, Hot Chocolate Trust and Scottish Water as part of working toward a submission for the Gold Eco-Congregation Award in the future. (The 5th Mark of mission to strive to safeguard the integrity of creation.).

Connections Café meets at The Steeple Centre. We collaborate with many other statutory and third sector agencies and members of other Dundee churches in our Connections Café, which is open every Monday morning and aims to offer friendship and support, particularly by offering support in mastering the English language, to those who have moved to Dundee from other parts of the world, especially those who are refugees and asylum seekers. The Café is staffed by volunteers from the congregation and beyond and over recent months has welcomed guests from 17 nationalities.

‘**Café Coldsides**’, run by members of the congregation, opens on a weekly basis to provide a nutritious lunch in a warm and welcoming environment to anyone from the community who wishes to attend. On average 25-30 guests are shown love and hospitality each week.

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. Their work is based on their core values, which include: viewing young people as whole people, supporting their holistic development which realises physical, mental, emotional, social and spiritual potential; growing a community with young people which is safe, welcoming and affirming to all; and building relationships based on respect and trust, relationships which are voluntary and two-way. 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.

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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.

A Craft Group meets together regularly and make cards and other produce, which are then sold to help raise funds for congregational and other causes.

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

In addition to the congregation activities, we have a hall lets group that oversees the letting out of our Steeple Centre premises. Groups that use this building regularly include the Parkinson's group, Headway charity and the Pain Association. People attend these groups from around Tayside and Angus area. Many of those attending are members of other Church of Scotland congregations. Our Coldside Centre is also used by external organisations including Scouts. The Coldside sanctuary is also used every Sunday afternoon by the Dundee branch of the Nigerian Pentecostal 'Deeper Life Bible Church'.

World Mission activity has included actively supporting individuals and organisations working in Pakistan, Nepal, Uganda and on Mercy Ships both through both prayer and financial support. In addition we have longstanding links with Blythwood Care (annual Shoebox appeal), Christian Aid, Tearfund, Vine Trust and Embrace the Middle East.

Achievements and Performance

The appointment of our two new Minsters in October 2025 is a significant step forward in the development of our congregation and outreach work as we expect to see wider connections with our parish community as well as different styles of worship and growth in our congregation.

Financial Review

The principal source of income in 2025 has been givings from the congregation. This has been the first full accounting year of the united Church so it is difficult to make direct comparisons with previous years. However, it is noted that there was an increase spend on building maintenance including costs at the two manses. It has been agreed to assess financial viability in 2026 with a full review of income and expenditure. From 2024, the open plate increased by 54%, and an increase of 23% to the freewill. The gift aid, excluding any special projects, saw an increase of almost 6%. This gave a combined increase of just below 10% at the year end.

The revenue from building lettings has also increased from 2024 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.

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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. This has been extended to cover all the buildings of Dundee Law Parish Church.

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 £867,970 of which £655,217 had been designated for various funds. The remaining balance of £212,753, satisfies the reserves policy. The Trustees are aware of the possible need to fund further maintenance work at the churches, including repairs, and may use the additional reserves for these purposes.

The church also held £216,388 of restricted funds which have been provided for the purposes specified in Note 15.

There were also endowment funds of £5,491 held by the Church as detailed in Note 15.

Property Management

Dundee Law Parish Church was required to have two manses available for the appointment of new Ministers and as a result the tenant in the former Coldside manse was given 3 months notice to quit in January. Work was carried out over the summer months to ensure that the manse met the standards required for the appointment of the new Ministers.

The purchase of the second new build manse was completed in September 2025.

Both manses were approved by Presbytery Property Committee in September 2025 enabling the new Ministers to move in shortly before their induction in late October.

The Worship Centre buildings have a maintenance plan to help minimise the need for significant repairs and our Property Team Leader ensures that maintenance and required repairs are carried out when needed.

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.

All 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 ministers, who are members of the Kirk Session, are elected by the congregation and inducted by Presbytery.

During the 2025 year, Interim Moderators were appointed by Presbytery to oversee the running of the Kirk Session business. The names of the Interim Moderators are noted on page 7 as they are also Trustees during the period of their appointment.

Dundee Law Parish Church is required to operate with the Unitary Constitution

It is usual to have 4-6 meetings per year of the Kirk Session, however in 2025 we have met 8 times to facilitate the Union and then enable appropriate ways of working to be set up for the new congregation.

Trustees' Annual Report Year ended 31st. December 2025

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.

Principal Office-bearers

Moderator :	Rev. Stuart Sharp	(Appointed October 2025)
Minister :	Rev. Peter Kaela	(Appointed October 2025)
Interim Moderator :	Rev. Liz Kay	(Appointed November 2024)
Interim Moderator :	Rev. Tim Podger	(Appointed March 2025)
Session Clerks:	Mrs Alison Cartwright & Dr. Janice Potter	
Church Treasurer:	Mr Alister Stibbles	

Principal Office

Contact Address: Dundee Law Parish Church
@ The Steeple Centre
Nethergate
Dundee
DD1 4DG
01382 200031
E-mail : sessionclerkatdundeelaw@gmail.com
Web : <https://dundeelawparishchurch.org.uk>

Charity Number : SC014314

Independent Examiner

Mr Neil Fleming CA
Partner, BK Plus Audit Ltd
144 Nethergate
Dundee
DD1 4EB

Bankers

Royal Bank of Scotland
3 High Street
Dundee
DD1 9LY

DUNDEE LAW PARISH CHURCH TRUSTEES

Elders

Rev. Stuart	Sharp	(Moderator October 2025)
Rev. Peter	Kaela	(Minister October 2025)
Rev. Liz	Kay	(Interim Moderator November 2024 to March 2025)
Rev. Tim	Podger	(Interim Moderator from March 2025 to October 2025)
Rosalind	Alexander	
Bob	Blyth	
Maureen	Bowser	
Piers	Bowser	
Erica	Brown	
Maria	Brown	
Alison	Cartwright	
Stephen	Elwell-Sutton	
Helen	Fettes	
Ann	Hutchison	
Norma	Johnston	
David	Johnstone	
Debbie	Johnstone	
Marlyn	Lawson	(Deceased December 2025)
Linda	Lyon	
Valeen	Lyons	
Barbara	MacFarlane	
Pat	Moffat	
Helen	Murray	
Mark	Parsons	
Janice	Potter	
Alister	Stibbles	

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

Moira	Bell
Phyllida	Bowser
John	Clark
Myra	Deakin
Alistair	Emslie-Smith
Katy	Emslie-Smith
David	Grainger
Denis	McDevitt
Sally	Paterson
Elspeth	Petrie
Tom	Ramsay
Ronnie	Robertson
Trevor	Walkinshaw
Cath	Woodward

Trustees' Annual Report (continued)
Year ended 31st. December 2025

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,

Janice Potter

Session Clerk

Date

Dundee Law Parish Church (Church of Scotland)

Auditor's Report to the Trustees of Dundee Law Parish Church, for the Year ended 31 December 2025.

I report on the accounts of the charity for the year ended 31st. December 2025 which are set out on pages 10 to 28.

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 Auditor'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.

Auditor'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 accounts to be reached.

Name: Mr. Neil Fleming

Professional Qualification/Professional Body : Institute of Chartered Accountants Scotland (ICAS)

Address : B K Plus Audit Ltd, 144 Nethergate, Dundee, DD1 4EB

Date:

Dundee Law Parish Church (Church of Scotland)

**Statement of Financial Activities
for the year ended 31st. December 2025**

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
Income and endowments from :					
Donations & Legacies	1	122,277	155,018	-	277,295
Charitable activities	2	-	-	-	-
Other trading activities	3	55,085	-	-	55,085
Investments	4	16,019	1,515	-	17,534
Other	5	-	190	-	190
Total Income		193,381	156,723	-	350,104
Expenditure on :					
	6				
Costs of raising funds		-	-	-	-
Charitable activities		(203,882)	(139,859)	-	(343,741)
Total Expenditure		(203,882)	(139,859)	-	(343,741)
Net income / (expenditure) before gains and losses on investments		(10,501)	16,864	-	6,363
Net gains / (losses) on investments		1,527	1,650	1	3,178
Net income / (expenditure)		(8,974)	18,514	1	9,541
Transfers between funds		(156)	(18)	174	-
Net movement in funds		(9,130)	18,496	175	9,541
Reconciliation of Funds :		-	-	-	-
Total funds brought forward		877,118	197,874	5,316	1,080,308
Total funds carried forward		867,988	216,370	5,491	1,089,849

All operations are continuing.

Dundee Law Parish Church (Church of Scotland)

**Statement of Financial Activities
for the year ended 31st. December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and endowments from :					
Donations & Legacies	1	128,767	117,900	-	246,667
Other trading activities	2	49,509	524	-	50,033
Investments	3	3,528	1,781	-	5,309
Other	4	284,321	390	-	284,711
Total Income		466,125	120,595	-	586,720
Expenditure on :					
Costs of raising funds	5	-	-	-	-
Charitable activities		165,488	109,287	-	274,775
Total Expenditure		165,488	109,287	-	274,775
Net income / (expenditure) before gains and losses on investments		-	-	-	-
Net gains / (losses) on investments		1,999	1,815	-	3,814
Net income / (expenditure)		1,999	1,815	-	3,814
Transfers between funds		-	-	-	-
Net movement in funds		302,636	13,123	-	315,759
Reconciliation of Funds :					
At 1 January 2024		290,663	135,304	-	425,967
Coldside Parish Church at 1 August 2024		283,819	49,447	5,316	338,582
Total funds carried forward		877,118	197,874	5,316	1,080,308

All operations are continuing.

Dundee Law Parish Church (Church of Scotland)

Balance Sheet

At 31st. December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Fixed Assets						
Tangible assets	9	689,444	-	-	689,444	275,000
Investments	10	19,906	22,704	3,490	46,100	44,924
Total Fixed Assets		<u>709,350</u>	<u>22,704</u>	<u>3,490</u>	<u>735,544</u>	<u>319,924</u>
Current Assets	11					
Debtors		20,933	1,193	-	22,126	25,752
Cash at bank and in hand		145,508	202,700	2,001	350,209	751,752
Total Current Assets		<u>166,441</u>	<u>203,893</u>	<u>2,001</u>	<u>372,335</u>	<u>777,504</u>
Liabilities	12					
Creditors falling due within one year		(7,803)	(10,227)	-	(18,030)	(17,120)
Net Current Assets		<u>158,638</u>	<u>193,666</u>	<u>2,001</u>	<u>354,305</u>	<u>760,384</u>
Creditors falling due after more than one year		-	-	-	-	-
Net Assets		<u>867,988</u>	<u>216,370</u>	<u>5,491</u>	<u>1,089,849</u>	<u>1,080,308</u>
The Funds of the Charity	15					
Endowment funds		-	-	5,491	5,491	5,316
Restricted funds		-	216,370	-	216,370	197,874
Unrestricted Funds		867,988	-	-	867,988	877,118
Total Funds		<u>867,988</u>	<u>216,370</u>	<u>5,491</u>	<u>1,089,849</u>	<u>1,080,308</u>

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

The accounts were approved by the trustees on 22nd. April 2026.
for and on behalf of the Kirk Session.

Janice Potter
Session Clerk

Alister Stibbles
Treasurer

**Notes forming part of the financial statements
For the year ended 31st. December 2025**

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 16th 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:

Office equipment : 5 years

Fixtures and fittings: 10 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

Dundee Law Parish Church 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.

Notes forming part of the financial statements (continued)

for the year ended 31st. December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
1 Donations and Legacies				
Offerings : Open Plate	6,854	-	-	6,854
WFO Envelopes	13,692	-	-	13,692
Gift Aid	83,342	4,785	-	88,127
Youth Team	-	-	-	-
Tax recovered on Gift Aid	10,727	1,209	-	11,936
Legacies	-	-	-	-
Donations	3,888	30,297	-	34,185
Grants	-	117,500	-	117,500
Coldside Café	-	1,227	-	1,227
Dundee Nativity	-	-	-	-
Special Collections	3,774	-	-	3,774
	122,277	155,018	-	277,295
2 Incoming Resources from Charitable Activities				
Weddings and Funerals	-	-	-	-
	-	-	-	-
3 Income from other trading activities				
Use of Premises	55,085	-	-	55,085
Fundraising	-	-	-	-
	55,085	-	-	55,085
4 Investment income				
Dividends received	1,174	14	-	1,188
Bank interest	5,338	1,501	-	6,839
Income from unlisted investments	9,507	-	-	9,507
	16,019	1,515	-	17,534
5 Other income				
Sale of equipment - Ski Club	-	190	-	190
	-	190	-	190

Dundee Law Parish Church (Church of Scotland)

Notes forming part of the financial statements (continued)

for the year ended 31st. December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
1 Donations and Legacies				
Offerings : Open Plate	4,575	-	-	4,575
WFO Envelopes	12,686	-	-	12,686
Gift Aid	82,439	5,885	-	88,324
Youth Team	-	-	-	-
Tax recovered on Gift Aid	26,376	1,510	-	27,886
Legacies	363	-	-	363
Donations	2,328	57,014	-	59,342
Coldside Café	-	380	-	380
Trusts	-	50,000	-	50,000
Connections Café	-	3,111	-	3,111
	<u>128,767</u>	<u>117,900</u>	<u>-</u>	<u>246,667</u>
2 Incoming Resources from Charitable Activities				
Weddings and Funerals	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3 Income from other trading activities				
Use of Premises	49,509	524	-	50,033
Fundraising	-	-	-	-
	<u>49,509</u>	<u>524</u>	<u>-</u>	<u>50,033</u>
4 Investment income				
Dividends received	395	446	-	841
Bank interest	3,133	1,335	-	4,468
	<u>3,528</u>	<u>1,781</u>	<u>-</u>	<u>5,309</u>
5 Other income				
Other income	498	390	-	888
Net gain on disposal of tangible fixed assets	283,823	-	-	283,823
	<u>284,321</u>	<u>390</u>	<u>-</u>	<u>284,711</u>
	466,125	120,595	-	586,720

Dundee Law Parish Church (Church of Scotland)

Notes forming part of the financial statements (continued)
for the year ended 31st. December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
6 Analysis of Resources Expended				
Costs of Generating Funds		-	-	-
Charitable Activities	203,882	-	-	203,882
Parish Nursing	-	133,873	-	133,873
International Fund	-	-	-	-
Coldside Café	-	1,200	-	1,200
Connections Café	-	2,794	-	2,794
Coldside Taxis	-	1,683	-	1,683
Mission	-	-	-	-
Steeple Ski Club	-	-	-	-
Youth Team		32		32
Flower & Gift Fund		277		277
	203,882	139,859	-	343,741
Freewill Envelopes	-	-	-	-
Charitable Activities				
Giving To Grow Allocation	98,152	-	-	98,152
Presbytery Dues	2,198	-	-	2,198
Ministers Expenses	564	-	-	564
Pulpit Supply	935	-	-	935
Pastoral Assistant	-	-	-	-
Coldside Organist	1,462	-	-	1,462
Administrator	-	-	-	-
Cleaning Company	7,655	-	-	7,655
Hall Let & Catering Expenses	8,638	-	-	8,638
Fabric Repairs & Maintenance	20,580	-	-	20,580
Purchase of Manse & Upgrades	-	-	-	-
Cleaning Materials	2,869	-	-	2,869
Council Tax	1,811	-	-	1,811
Heating & Lighting & Water	19,795	-	-	19,795
Insurance	20,798	-	-	20,798
Publications Team	1,301	-	-	1,301
Youth Team	-	32	-	32
Pastoral Care Team	185	-	-	185
Worship Resources Team	800	-	-	800
Teaching Materials	20	-	-	20
Church Office Expenses / Equipment	4,671	-	-	4,671
Music & Christian Copyright	-	-	-	-
Flowers	-	277	-	277
Fabric Fund	-	-	-	-
Eco Church	200	-	-	200
Independent Examiner	2,160	-	-	2,160
Accountancy	1,500	-	-	1,500
Special Collections	3,774	-	-	3,774
Depreciation	2,995	-	-	2,995
Other expenses	819	-	-	819
	203,882	309	-	204,191

Dundee Law Parish Church : (Church of Scotland)

Notes forming part of the financial statements (continued)
for the year ended 31st. December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £
6 Analysis of resources expended (continued)				
Expenses b/fwd	203,882	309	-	204,191
Parish Nursing				
Parish Nurse Salary & Pension & Tax	-	87,448	-	87,448
Parish Nursing Phone & Stationery	-	687	-	687
Provisions for Clinics	-	8,184	-	8,184
Recovery Pathway	-	-	-	-
Volunteer Expenses and Training	-	715	-	715
Travel	-	390	-	390
Conference	-	3,999	-	3,999
Counselling & Support	-	12,292	-	12,292
Emergencies	-	631	-	631
Sundries	-	7,427	-	7,427
Utility Donation	-	12,000	-	12,000
Nurse CPD	-	100	-	100
	<u>-</u>	<u>133,873</u>	<u>-</u>	<u>133,873</u>
International Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Coldside Café	<u>-</u>	<u>1,200</u>	<u>-</u>	<u>1,200</u>
Coldside Taxis (A. Ogilvie Fund)	<u>-</u>	<u>1,683</u>	<u>-</u>	<u>1,683</u>
Mission	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Steeple Ski Club	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Connections Café				
Provisions	-	305	-	305
Teaching Material etc.	-	903	-	903
Utility Donations	-	1,300	-	1,300
Social Activities	-	260	-	260
Sundries (Bank Charges)	-	26	-	26
	<u>-</u>	<u>2,794</u>	<u>-</u>	<u>2,794</u>
Total	<u>203,882</u>	<u>139,859</u>	<u>-</u>	<u>343,741</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.

Dundee Law Parish Church (Church of Scotland)

**Notes forming part of the financial statements (continued)
for the year ended 31st. December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
6 Analysis of Resources Expended				
Costs of Generating Funds	-	-	-	-
Charitable Activities	164,470	-	-	164,470
Parish Nursing	-	104,390	-	104,390
International Fund	-	300	-	300
Dundee Nativity	-	-	-	-
Coldside Café	-	200	-	200
Connections Café	-	4,199	-	4,199
Coldside Taxis	-	1,018	-	1,018
Mission	-	-	-	-
Steeple Ski Club	-	-	-	-
	164,470	110,107	-	274,577
Freewill Envelopes	-	-	-	-
Charitable Activities				
Giving To Grow Allocation	69,542	-	-	69,542
Presbytery Dues	1,552	-	-	1,552
Assistant Minister's Expenses	694	-	-	694
Vacancy Expenses	-	-	-	-
Pulpit Supply	5,565	-	-	5,565
Pastoral Assistant	625	-	-	625
Administrator	-	-	-	-
Cleaning Company	8,628	-	-	8,628
Hall Let & Catering Expenses	8,818	-	-	8,818
Fabric Repairs & Maintenance	15,423	-	-	15,423
Cleaning Materials	2,313	-	-	2,313
Council Tax	-	-	-	-
Heating & Lighting & Water	17,185	-	-	17,185
Insurance	16,140	-	-	16,140
Publications Team	606	-	-	606
Youth Team	-	21	-	21
Pastoral Care Team	157	-	-	157
Worship Resources Team	1,261	-	-	1,261
Teaching Materials	-	-	-	-
Church Office Expenses / Equipment	2,743	-	-	2,743
Music & Christian Copyright	783	-	-	783
Flowers	-	176	-	176
Eco Church	100	-	-	100
Fabric Fund	-	-	-	-
Audit Fees	6,480	-	-	6,480
Accountancy	3,960	-	-	3,960
General Purposes	-	-	-	-
Other expenses	355	-	-	355
Organist	1,540	-	-	1,540
	164,470	197	-	164,667

Dundee Law Parish Church (Church of Scotland)

Notes forming part of the financial statements (continued)
for the year ended 31st. December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
6 Analysis of resources expended (continued)				
Expenses b/fwd	164,470	197	-	164,667
Parish Nursing				
Parish Nurse Salary & Pension & Tax	-	68,574	-	68,574
Parish Nursing Phone & Stationery	-	816	-	816
Provisions for Clinics	-	7,151	-	7,151
Recovery Pathway	-	1,465	-	1,465
Volunteer Expenses and Training	-	515	-	515
Counselling & Support	-	13,576	-	13,576
Sundries	-	3,668	-	3,668
Utility Donation	-	8,000	-	8,000
Nurse CPD	-	626	-	626
	-	104,391	-	104,391
International Fund	-	300	-	300
Coldside Café	-	200	-	200
Coldside Taxis	1,018	-	-	1,018
Mission	-	-	-	-
Steeple Ski Club	-	-	-	-
Connections Café				
Provisions	-	448	-	448
Teaching Material etc.	-	430	-	430
Utility Donations	-	2,250	-	2,250
Laptop, Zoom & Web	-	-	-	-
Social Activities	-	1,071	-	1,071
Sundries	-	-	-	-
	-	4,199	-	4,199
Total	165,488	109,287	-	274,775

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.

Dundee Law Parish Church (Church of Scotland)

Notes forming part of the financial statements (continued)

for the year ended 31st. December 2025

	2025	2024
	£	£
7 Staff costs and numbers		
Salaries and wages	85,617	68,574
Social security costs	1,227	-
Pension	5,799	-
Total	<u>92,643</u>	<u>68,574</u>

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

	2025	2024
	No.	No.
Ministerial support	0	1
Administration	0	0
Parish Nurse	3	3
Premises maintenance	1	1
Organist	1	1
	<u>5</u>	<u>6</u>

No employee had employee benefits in excess of £60,000 (2024 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 £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

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 £21,308 (2024: £22,778) was donated to the congregation by trustees.

Dundee Law Parish Church (Church of Scotland)

**Notes forming part of the financial statements (continued)
for the year ended 31st. December 2025**

9 Tangible Fixed Assets	Buildings	Office Equipment	Fixtures & Fittings	Total 2025
	£	£	£	£
Cost				
At 1st. January 2025	275,000	132,859	-	407,859
Additions	387,488	-	29,951	417,439
Disposals	-	-	-	-
At 31st. December 2025	<u>662,488</u>	<u>132,859</u>	<u>29,951</u>	<u>825,298</u>
Accumulated Depreciation				
At 1st. January 2025	-	132,859	-	132,859
Charge for year	-	-	2,995	2,995
Eliminated on Disposals	-	-	-	-
At 31st. December 2025	<u>-</u>	<u>132,859</u>	<u>2,995</u>	<u>135,854</u>
Net Book Value				
At 31st. December 2025	<u>662,488</u>	<u>-</u>	<u>26,956</u>	<u>689,444</u>
At 31st. December 2024	<u>275,000</u>	<u>-</u>	<u>-</u>	<u>275,000</u>

Total tangible fixed assets in 2025 was £689,444 of which £689,444 was unrestricted and £0 was restricted.

**Notes forming part of the financial statements (continued)
for the year ended 31st. December 2024**

9 Tangible Fixed Assets	Buildings	Office Equipment	Total 2024
	£	£	£
Cost			
At 1st. January 2024	-	132,859	132,859
Additions	275,000	-	275,000
Disposals	-	-	-
At 31st. December 2024	<u>275,000</u>	<u>132,859</u>	<u>407,859</u>
Accumulated Depreciation			
At 1st. January 2024	-	132,859	132,859
Charge for year	-	-	-
Eliminated on Disposals	-	-	-
At 31st. December 2024	<u>-</u>	<u>132,859</u>	<u>132,859</u>
Net Book Value			
At 31st. December 2024	<u>275,000</u>	<u>-</u>	<u>275,000</u>
At 31st. December 2023	<u>-</u>	<u>-</u>	<u>-</u>

Total tangible fixed assets in 2024 was £275,000 of which £275,000 was unrestricted and £0 was restricted.

Dundee Law Parish Church (Church of Scotland)

**Notes forming part of the financial statements (continued)
for the year ended 31st. December 2025**

10 Investments

	2025	2024
	£	£
Market value at 31st. December 2024 (original cost £3,298)	44,924	35,921
Valuation changes	1,176	3,814
Coldside Parish Church Investments 01.08./2024	-	5,189
Market value at 31st. December 2025 (original cost £3,298)	46,100	44,924

Total investments in 2025 were £46,100 of which £19,906 were unrestricted, £22,704 were restricted and £3,490 were endowment funds.

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

General Purposes	3,357 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 2024**

10 Investments

	2024	2023
	£	£
Market value at 31st. December 2023 (original cost £3,298)	35,921	33,294
Valuation changes	3,814	2,627
Coldside Parish Church Investments 01.08.2024	5,189	-
Market value at 31st. December 2024 (original cost £3,298)	44,924	35,921

Total investments in 2024 were £44,924 of which £18,228 were unrestricted, £21,507 were restricted and £5,189 were endowment funds.

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
Rebecca Robertson Bequest	510 units
Greig Bequest	37 units

Dundee Law Parish Church (Church of Scotland)

Notes forming part of the financial statements (continued)

for the year ended 31st. December 2025

11 Debtors

	2025	2024
	£	£
Gift Aid Tax Refund Due	7,847	13,632
Building Insurance	14,189	11,342
Dundee City Council	90	278
Deposit on Manse	-	500
	22,126	25,752

Total debtors in 2025 was £22,126 of which £20,933 was unrestricted and £1,193 was restricted.
and in 2024 it was £25,752 of which £ 25,190 was unrestricted and £562 was restricted.

12 Creditors

	2025	2024
	£	£
Due within one year:		
E. on Next (Electricity)	1,297	1,451
E. on Next (Gas)	2,543	1,929
Business Stream & Pure Utilities	303	300
Accountancy Fee	1,500	3,960
Audit Fee	-	6,480
COS Boiler Grant	-	3,000
Deferred income	10,227	-
Independent Examiners Fee	2,160	-
	18,030	17,120
Due outwith one year:	-	-

Total creditors in 2025 was £18,030 of which £7,803 was unrestricted and £10,227 was restricted.
and in 2024 it was £17,120 of which £17,120 was unrestricted and £0.00 was restricted.

13 Analysis of Net Assets Among Funds 2025

	Unrestricted	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	689,444	-	-	-	689,444
Investments	19,906	-	22,704	3,490	46,100
Bank and Cash	145,508	-	202,700	2,001	350,209
Debtors	20,933	-	1,193	-	22,126
Liabilities Due Within One Year	(7,803)	-	(10,227)	-	(18,030)
Net Assets/(Liabilities) at 31st.					
December 2025	867,988	-	216,370	5,491	1,089,849

13 Analysis of Net Assets Among Funds 2024

	Unrestricted	Designated	Restricted	Endowment	Total
	£	£	£	£	£
Fixed Assets	275,000	-	-	-	275,000
Investments	18,228	-	21,507	5,189	44,924
Current Assets/(liabilities)	583,890	-	176,367	127	760,384
Liabilities Due Within One Year	-	-	-	-	-
Net Assets/(Liabilities) at 31st.					
December 2024	877,118	-	197,874	5,316	1,080,308

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.

Dundee Law Parish Church (Church of Scotland)

Notes forming part of the financial statements (continued)
for the year ended 31st. December 2025

15 Movements in Funds

	At 1 January 2025 £	Incoming Resources £	Outgoing Resources £	Gain/(loss) Investments £	Transfers £	At 31 December 2025 £
Endowment Funds						
Benevolent Fund	3,316	-	-	-	174	3,490
C.B. Farquharson Fund	2,000	-	-	1	-	2,001
	5,316	-	-	1	174	5,491
Restricted Funds						
Charles Smith Fund	30,507	163	-	1,600	-	32,270
Flower Fund	750	-	(277)	-	-	473
Steeple Youth Fund	852	16	(32)	50	-	886
International Project	18	-	-	-	(18)	-
Parish Nursing	105,380	154,731	(133,873)	-	-	126,238
Mission	741	-	-	-	-	741
PlayGroup	200	-	-	-	-	200
Steeple Ski Club	4,048	236	-	-	-	4,284
Connections Café	5,607	-	(2,794)	-	-	2,813
Flower & Gift Fund	240	350	-	-	-	590
Coldside Café	11,358	1,227	(1,200)	-	-	11,385
Community Development Work	31,761	-	-	-	-	31,761
Alexander Ogilvie Fund (Coldside Taxis)	6,412	-	(1,683)	-	-	4,729
	197,874	156,723	(139,859)	1,650	(18)	216,370
Unrestricted Funds						
Fabric Fund - Designated	24,200	1,071	-	-	-	25,271
General Purposes Fund - Designated	55,492	1,569	-	1,527	2,261	60,849
General Fund	229,784	181,234	(203,882)	-	(96,575)	110,561
Junior Church Fund - Designated	767	-	-	-	-	767
Reserve Fund	14,145	-	-	-	-	14,145
Manse Fund - Designated	275,000	9,507	-	-	377,981	662,488
General Fund - Coldside	(6,093)	-	-	-	-	(6,093)
Manse Sale - Designated	283,823	-	-	-	(283,823)	-
	877,118	193,381	(203,882)	1,527	(156)	867,988
Total Funds	1,080,308	350,104	(343,741)	3,178	-	1,089,849

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 was for Church work overseas.
 Parish Nursing : This provides health checks, hot food & counselling to homeless individuals.
 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.
 Coldside Café : To provide nutritious lunches and fellowship to the community.
 PlayGroup : A safe places for children of all ages and nationalities to meet, make friends and become community.
 Flower & Gift Fund: This is used to provide flowers for the service on Sunday.
 Community Development Work : This is used for the employment and activities of the Community.
 Alexander Ogilvie Fund: This is used for the elderly of the congregation and parish.

Purposes of Endowment Funds

- Income from Bequests or legacies for Specific Purposes.
 The Benevolent Fund: This is used for special purposes at the discretion of the Kirk of Session.
 The C.B. Farquharson Fund: Interest is allocated to fabric expenditure.

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 2024

15 Movements in Funds

	At 1 January 2024 £	Incoming Resources £	Outgoing Resources £	Coldside Funds At 1 January 2024 £	Gain/(loss) Investments £	Transfers £	At 31 December 2024 £
Endowment Funds							
Benevolent Fund	-	-	-	3,316	-	-	3,316
C.B. Farquharson Fund	-	-	-	2,000	-	-	2,000
	-	-	-	5,316	-	-	5,316
Restricted Funds							
Charles Smith Fund	28,124	623	-	-	1,760	-	30,507
Flower Fund	546	380	(176)	-	-	-	750
Steeple Youth Fund	801	17	(21)	-	55	-	852
International Project	314	4	(300)	-	-	-	18
Parish Nursing	94,280	115,491	(104,391)	-	-	-	105,380
Dundee Nativity	-	-	-	-	-	-	-
Mission	741	-	-	-	-	-	741
PlayGroup	200	-	-	-	-	-	200
Steeple Ski Club	3,603	445	-	-	-	-	4,048
Connections Café	6,695	3,111	(4,199)	-	-	-	5,607
Flower & Gift Fund	-	-	-	240	-	-	240
Community Café	-	524	(200)	11,034	-	-	11,358
Coldside Café	-	-	-	-	-	-	-
Community Development Work	-	-	-	31,761	-	-	31,761
Alexander Ogilvie Fund	-	-	-	6,412	-	-	6,412
	135,304	120,595	(109,287)	49,447	1,815	-	197,874
Unrestricted Funds							
Fabric Fund - Designated	23,618	582	-	-	-	-	24,200
General Purposes Fund - Designated	52,236	1,257	-	-	1,999	-	55,492
General Fund	214,809	180,463	(165,488)	-	-	-	229,784
Junior Church Fund - Designated	-	-	-	767	-	-	767
Reserve Fund	-	-	-	14,145	-	-	14,145
Manse Fund - Designated	-	-	-	275,000	-	-	275,000
General Fund - Coldside	-	-	-	(6,093)	-	-	(6,093)
Manse Sale - Designated	-	283,823	-	-	-	-	283,823
	290,663	182,302	(165,488)	-	1,999	-	877,118
Total Funds	425,967	302,897	(274,775)	54,763	3,814	-	1,080,308

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 was 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.
 Coldside Café : To provide nutritious lunches and fellowship to the community.
 PlayGroup : A safe places for children of all ages and nationalities to meet, make friends and become community.

On the 1st August 2024 restricted funds of £49,447 were transferred from Coldside Parish Church on the union with the Steeple Church Dundee.

These funds included:

Flower & Gift Fund: This is used to provide flowers for the service on Sunday.
 Community Café: This is used for the running of the Community Café.
 Community Development Work: This is used for the employment and activities of the Community
 Alexander Ogilvie Fund: This is used for the elderly of the congregation and parish.

Purposes of Endowment Funds

Income from Bequests or legacies for Specific Purposes.

On the 1st August 2024 endowment funds of £5,316 were transferred from Coldside Parish Church on the union with the Steeple Church Dundee.

The Benevolent Fund: This is used for special purposes at the discretion of the Kirk of Session.
 The C.B. Farquharson Fund: Interest is allocated to fabric expenditure.

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 2025**

16 Collections for Third Parties		2025	2024
		£	£
TearFund	(Harvest Collection)	-	980
Christian Aid		183	-
Bach Christian Hospital Pakistan	(Lent / Easter Offering)	2,451	-
		<u>2,634</u>	<u>980</u>
Donation to Others		£	£
Rev. & Mrs D. Monaghan	(Leaving Gift)	-	665
Rev. & Mrs A. Webster	(Leaving Gift)	-	450
Connections Café	(Advent Collection)	-	1,411
Poppy Scotland		-	21
Mr John MacMillan		395	-
Rev. Stuart Sharp		373	-
Rev. Peter Kaela		372	-
		<u>1,140</u>	<u>2,547</u>
Total		<u>3,774</u>	<u>3,527</u>

Dundee Law Parish Church (Church of Scotland)

APPENDIX

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

CONSOLIDATED FABRIC FUNDS

	2025	2024
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	19,792	19,792
	<hr/>	<hr/>
Market value of Balances at 31 December	30,369	28,970
	<hr/>	<hr/>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	30,407	28,465
	<hr/>	<hr/>

GENERAL FUND BUDGET

	Budget 2025	Budget 2026	% change from 2025 Budget
<u>INCOME</u>			
Congregational Giving			
Open Plate	4,794	8,000	66.88%
WFO	10,000	19,000	90.00%
Gift Aid	96,000	90,000	-6.25%
Tax recovered on Gift Aid	24,500	23,000	-6.12%
	135,294	140,000	3.48%
Other Income			
Donations	12,550	3,000	-76.10%
Hall Lets Income	40,000	49,500	23.75%
Investment Income	22,500	1,500	-93.33%
	75,050	54,000	-28.05%
Total Ordinary General Income	210,344	194,000	-7.77%
<u>EXPENDITURE</u>			
National Ministry & Mission and Wider Work			
Giving To Grow	80,000	99,000	23.75%
Less Endowment Income	-3,000	-4,500	50.00%
Presbytery Dues	2,500	2,500	0.00%
	79,500	97,000	22.01%
Local Staffing Costs			
Travelling Expenses	1,000	2,000	100.00%
Ministers Expenses	1	1,000	99900.00%
Other Expenses	200	400	100.00%
Pulpit Supply / Locum	7,000	0	
Admin Assistant	3,854	0	
Organist	5,000	4,000	77.08%
Cleaning Contract	8,100	8,500	4.94%
	25,155	15,900	-36.79%
Building Costs			
Life Cycle Replacements	2,000	2,000	0.00%
Maintenance and Repairs (Including Manse)	30,000	24,000	-20.00%
Cleaning Materials & bin collection	3,200	3,500	9.38%
All Utilities	33,200	28,000	-15.66%
Council Tax	0	7,000	0.00%
Insurance	21,100	24,000	13.74%
	89,500	88,500	-1.12%
Other Local Costs			
Church Telephones & Broadband	1,800	3,000	66.67%
Office	3,000	2,000	-33.33%
Publications Team	1,000	1,500	50.00%
Youth Team	100	100	0.00%
Mission Support Team	200	200	0.00%
Pastoral Care Team	200	200	0.00%
Worship Resources Team	1,500	2,500	66.67%
Teaching Material	150	150	0.00%
Music & Christian Copyright	1,200	1,000	-16.67%
Independent Examiner	5,000	2,500	-50.00%
Eco Group	150	200	33.33%
Provision for Office Equipment	0	0	0.00%
Other Expenses	2,100	2,000	-4.76%
	16,400	15,350	-6.40%
Total Ordinary General Expenditure	210,555	216,750	2.94%