

DUNDEE LAW PARISH CHURCH

(Church of Scotland)

Incorporating Coldside Parish Church & The Steeple Church Dundee

Congregational Reference. No. 281727

Charity registration number SC014314 (Scotland)

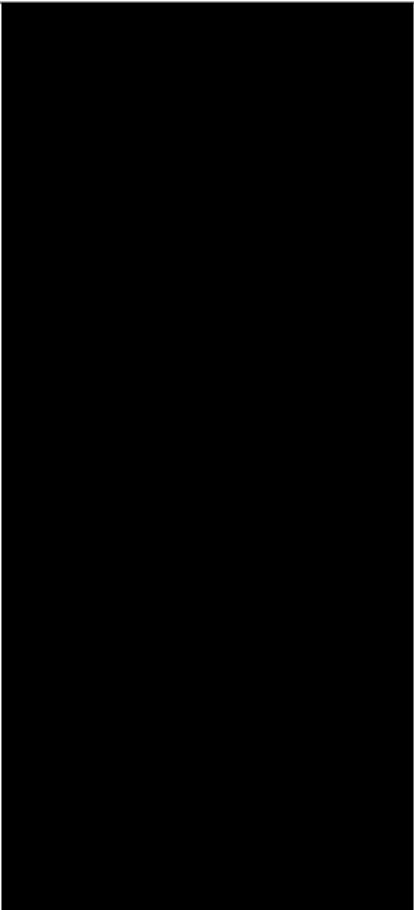
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

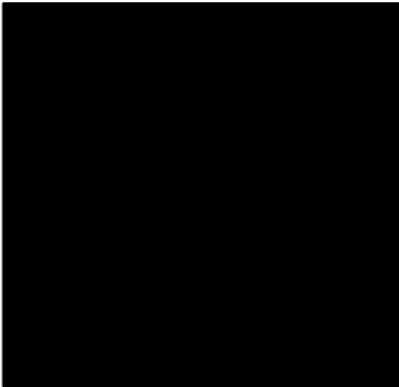
DUNDEE LAW PARISH CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



Principal Office-bearers



Interim Moderator (Jan to Sep 2024)
Interim Moderator (Oct to Nov 2024)
Interim Moderator (Nov to Mar 2025)
Interim Moderator (From Mar 2025)
Session Clerk
Session Clerk
Church Treasurer

Charity number (Scotland)

SC014314

Principal address

Dundee Law Parish Church
Church of Scotland
Nethergate
Dundee
DD1 4DG

Auditor

BK Plus Limited
144 Nethergate
Dundee
DD1 4EB

DUNDEE LAW PARISH CHURCH

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers

Royal Bank of Scotland
3 High Street
Dundee
DD1 9LY

DUNDEE LAW PARISH CHURCH

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DUNDEE LAW PARISH CHURCH

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

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

Activities of Dundee Law Parish Church - 2024

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 people at the Coldside Centre.

In the first part of 2024, the Steeple Church was provided with an assistant minister, [REDACTED]. He conducted weekly Sunday morning worship services. At Easter, he led a communion service on Maundy Thursday, a Tenebrae service on Good Friday, the Coldside congregation were invited to join us at both of these services and our service on Easter Sunday. Douglas' other duties included pastoral care of the congregation and outreach groups.

The Coldside Church was also in vacancy in early 2024 so the majority of the Sunday services were conducted by Rev Colin Dempster.

Dundee Law Parish Church was formed on 6th July 2024 when Coldside Church and The Steeple Church formally united and were allocated two Ministers of Word and Sacrament. It was agreed that following the demission of Rev [REDACTED] and an assistant Minister [REDACTED] were appointed to lead the majority of the services at both locations supported by visiting Ministers and Readers as required.

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.

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

DUNDEE LAW PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

INTERIM MODERATOR

During the year we have worked with a number of Interim Moderators including the following

[REDACTED]

NOMINATING COMMITTEE

Due to the planned Union the nominating committee was closed.

On the 31st of December 2024 our membership stood at 223 members and have 17 adherents in the congregation.

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.

ASSISTANT MINISTER / LOCUM APPOINTMENTS

[REDACTED] continued as an Assistant Minister until 21st August 2024.

[REDACTED] was appointed as a Locum based mainly at the Steeple Centre and [REDACTED] was appointed as the part-time Assistant Minister at the Coldside Centre from September 2024 until his resignation in February 2025.

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. Average attendance at drop-in sessions is between 50 and 70 adults, plus a few dogs. Approximately 18 people are supported within small groups and individual support sessions. Attendance at Drop-in sessions totalled 4907, and 1057 at small groups and individual sessions during 2024. Of those attending, 75% identify as men, 22% as women; 95% are un-churched. Most have struggles with substance use and/or gambling. The Christian Counselling service with which we have an agreement also provides six individual sessions per week 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 around 25 Volunteers, from various congregations and denominations, some from no church. Currently five 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.

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, 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, very successfully; their feedback is so very encouraging.

DUNDEE LAW PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

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 Coldside 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 a 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 Coldside**', 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.

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.

There was an organised outing in late autumn for our elderly members to support Pastoral Care.

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 Blythswood Care (annual Shoebox appeal), Christian Aid, Tearfund, Vine Trust and Embrace the Middle East.

DUNDEE LAW PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

2024 saw the Union of The Steeple Church and Coldside Church creating Dundee Law Parish Church. The Kirk Session of Dundee Law Parish Church (made up of Elders from the previous Kirk Sessions) has been working effectively together to develop policies and ways of working for the new Congregation based across two locations.

Financial review

Total income for the year was £586,720, of which £466,125 was unrestricted and £120,595 restricted. Total expenditure in the year was £274,775, of which £165,488 was unrestricted and £109,287 restricted. There were revaluation gains on investments of £3,814, of which £1,999 were unrestricted and £1,815 were restricted. Net movement in funds was £315,759 compared to £183,038 in the previous year.

On the union of The Steeple Church Dundee and Coldside Parish Church Dundee on the 1st August 2024 funds of £338,582 were transferred from Coldside Parish Church to the newly named Dundee Law Parish Church. These are added to the opening funds of The Steeple Church at 1st January 2024 of £425,967 giving total closing funds of £1,080,308 at the 31st December 2024. Of these £877,118 is unrestricted and £197,874 is restricted,

The principal source of income in 2024 has been givings from the congregation. From 2023, the open plate increased by 217%, with a decrease of 14% to the freewill. The gift aid, excluding any special projects, saw an increase of almost 5%. This gave a combined increase of above 5% at the year end.

The revenue from building lettings has also increased from 2023 and helped to offset any deficit.

Financial Transition to Union

The preparation of the 2024 accounts has been difficult because of delays in the transfer of information relating to Coldside. There have also been material facts which only came to light after the preparation of the Coldside accounts, for example, charges for the Coldside Independent Examiner and Utility bills for Coldside prior to the union.

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 £877,118 of which £653,427 had been designated for various funds. The remaining balance of £223,691, 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 £197,874 of restricted funds which have been provided for the purposes specified in Note 23.

Property Management

The Steeple Church agreed to sell the Manse it owned and use the proceeds to purchase a new more suitable house that would meet modern environmental standards and be more comfortable for a new Minister to live in. The sale was concluded on 1st November 2024 and a small group was further tasked with finding a property that met the Church of Scotland rules for manses and could be purchased within an agreed budget. In late 2024 a small deposit was paid to secure a new build property expected to be ready in summer 2025.

The Coldside manse was rented out during 2024 and plans were made to ensure this house would be available for the appointment of a new Minister in 2025.

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.

DUNDEE LAW PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Major risks

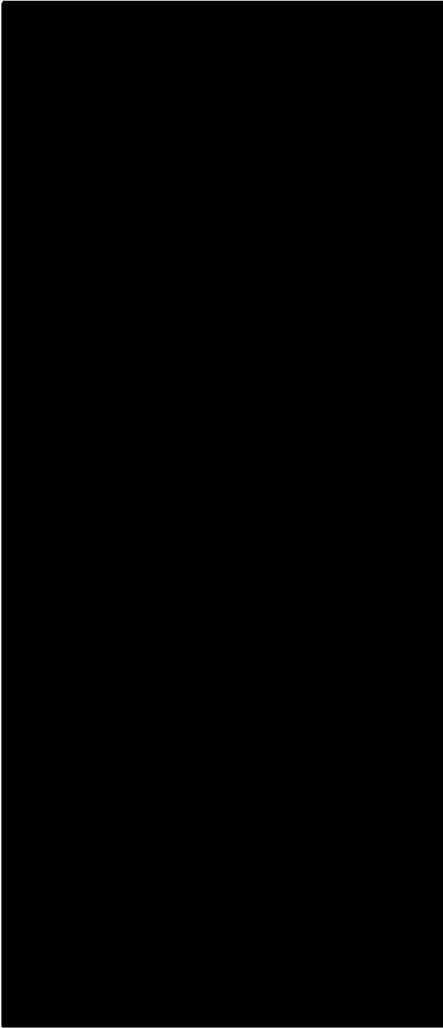
The focus is now on maintaining the building to a satisfactory standard while closely monitoring costs in comparison with expenditure.

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.

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.

The trustees who served during the year and up to the date of signature of the financial statements were:



(Resigned 31 August 2024)

(Resigned 30 November 2024)

(Resigned 30 November 2024)

(Resigned 30 November 2024)

(Resigned 28 February 2025)

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 minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

DUNDEE LAW PARISH CHURCH

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

During the 2024 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 2 as they are also Trustees during the period of their appointment.

As a new Union in 2024 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 2024 we have met approximately once a month to facilitate the Union and then enable appropriate ways of working to be set up for the new congregation.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

The trustees' report was approved by the Board of Trustees.


Session Clerk

Date: 20/8/25.....

DUNDEE LAW PARISH CHURCH

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DUNDEE LAW PARISH CHURCH

Opinion

We have audited the financial statements of Dundee Law Parish Church (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

Audited financial statements were not required in the prior period due to the audit thresholds not being breached and therefore the comparative figures are not audited. As part of our audit of the current period, we verified the bank and debtors balances from the previous period but did not perform a full audit on the previous year's results. Our opinion is not modified in respect of this matter.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DUNDEE LAW PARISH CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DUNDEE LAW PARISH CHURCH

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

At the planning stage, we assess the risk of material misstatement and any such irregularities and design audit procedures tailored to these risks which will be followed to ensure that we are capable of meeting our responsibilities in this area.

Factors relevant to our assessment, which have a positive impact on the capability of our procedures to detect such irregularities, are the size of the entity, the complexity of the entity's operations and our understanding of their regulatory and control environments.

The staff working on this audit assignment have been fully briefed in relation to the charity's activities, including the regulatory regime in which they operate.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

DUNDEE LAW PARISH CHURCH

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DUNDEE LAW PARISH CHURCH

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors .

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

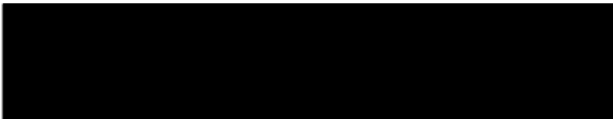
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



For and on behalf of BK Plus Limited, Statutory Auditor
Chartered Certified Accountants

144 Nethergate

Dundee

DD1 4EB

Date: 22nd August 2025

BK Plus Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DUNDEE LAW PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
Income and endowments from:						
Donations and legacies	3	128,767	117,900	-	246,667	390,154
Other trading activities	4	49,509	524	-	50,033	31,320
Investments	5	3,528	1,781	-	5,309	3,943
Other income	6	284,321	390	-	284,711	250
Total income		466,125	120,595	-	586,720	425,667
Expenditure on:						
Charitable activities	7	165,488	109,287	-	274,775	245,256
Total expenditure		165,488	109,287	-	274,775	245,256
Net gains/(losses) on investments	14	1,999	1,815	-	3,814	2,627
Net income and movement in funds		302,636	13,123	-	315,759	183,038
Reconciliation of funds:						
Fund balances at 1 January 2024		290,663	135,304	-	425,967	242,929
Coldside Parish Church at 1 August 2024		283,819	49,447	5,316	338,582	-
Fund balances at 31 December 2024		877,118	197,874	5,316	1,080,308	425,967

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNDEE LAW PARISH CHURCH

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

Prior financial year		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income and endowments from:				
Donations and legacies	3	244,673	145,481	390,154
Other trading activities	4	31,320	-	31,320
Investments	5	2,659	1,284	3,943
Other income	6	-	250	250
Total income		278,652	147,015	425,667
Expenditure on:				
Charitable activities	7	127,149	118,107	245,256
Total expenditure		127,149	118,107	245,256
Net gains/(losses) on investments	14	1,208	1,419	2,627
Net income and movement in funds		152,711	30,327	183,038
Reconciliation of funds:				
Fund balances at 1 January 2023		137,952	104,977	242,929
Fund balances at 31 December 2023		290,663	135,304	425,967

DUNDEE LAW PARISH CHURCH

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	16		275,000		-
Investments	17		44,924		35,921
			319,924		35,921
Current assets					
Debtors	19	25,752		24,994	
Cash at bank and in hand		751,752		373,543	
		777,504		398,537	
Creditors: amounts falling due within one year	20	(17,120)		(8,491)	
Net current assets			760,384		390,046
Total assets less current liabilities			1,080,308		425,967
The funds of the charity					
Endowment funds	21		5,316		-
Restricted income funds	22		197,874		135,304
Unrestricted funds	23		877,118		290,663
			1,080,308		425,967

The financial statements were approved by the trustees on 20/8/25

Session Clerk

Treasurer

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Dundee Law Parish Church 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

The charity has the right to occupy and use for its charitable objectives certain tangible fixed assets, including the Church, halls, vested in the Church of Scotland General Trustees. The Steeple manse was sold during the year. 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.

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

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

Freehold land and buildings	Recorded at cost
Office Equipment	20% straight line

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 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.

1.12 Employee benefits

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

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

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	128,404	117,900	246,304	110,707	140,881	251,588
Legacies	363	-	363	133,966	-	133,966
Grants	-	-	-	-	4,600	4,600
	<u>128,767</u>	<u>117,900</u>	<u>246,667</u>	<u>244,673</u>	<u>145,481</u>	<u>390,154</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Other income	49,509	524	50,033	31,320	-	31,320
	<u>49,509</u>	<u>524</u>	<u>50,033</u>	<u>31,320</u>	<u>-</u>	<u>31,320</u>

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from unlisted investments	395	446	841	348	396	744
Interest receivable	3,133	1,335	4,468	2,311	888	3,199
	<u>3,528</u>	<u>1,781</u>	<u>5,309</u>	<u>2,659</u>	<u>1,284</u>	<u>3,943</u>

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6 Other income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Net gain on disposal of tangible fixed assets	283,823	-	283,823	-	-	-
Other income	498	390	888	-	250	250
	<u>284,321</u>	<u>390</u>	<u>284,711</u>	<u>-</u>	<u>250</u>	<u>250</u>

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities		Main activities 2024 £	ParishConnections Nursing 2024 £	ParishConnections Cafe 2024 £	Total 2024 £	Main activities 2023 £	Parish Nursing 2023 £	DundeeConnections Nativity 2023 £	DundeeConnections Cafe 2023 £	Total 2023 £
	Direct costs									
	Staff costs	-	68,574	-	68,574	-	65,309	-	-	65,309
	Giving to Grow Allocation	69,542	-	-	69,542	57,237	-	-	-	57,237
	Presbytery Dues	1,552	-	-	1,552	1,753	-	-	-	1,753
	Assistant Minister expenses	694	-	-	694	1,499	-	-	-	1,499
	Pulpit supply	5,565	-	-	5,565	374	-	-	-	374
	Pastoral Assistant	625	-	-	625	1,500	-	-	-	1,500
	Cleaning	10,941	-	-	10,941	6,322	-	-	-	6,322
	Hall Let & Catering expenses	8,818	-	-	8,818	15,942	-	-	-	15,942
	Fabric repairs & maintenance	15,423	-	-	15,423	13,790	-	-	-	13,790
	Heat, Light & Water	17,185	-	-	17,185	11,008	-	-	-	11,008
	Insurance	16,140	-	-	16,140	10,912	-	-	-	10,912
	Team expenses	2,045	-	-	2,045	2,552	-	-	-	2,552
	Office expenses	2,743	816	-	3,559	2,746	832	-	463	4,041
	Other expenses	2,432	4,294	1,701	8,427	1,989	3,440	-	2,514	7,943
	Provisions	1,540	7,151	448	9,139	-	8,116	-	353	8,469
	Recovery Pathway	-	1,465	-	1,465	-	7,435	-	-	7,435
	Volunteer expenses	-	515	-	515	-	1,084	-	-	1,084
	Counselling & support	-	13,576	-	13,576	-	13,448	-	-	13,448
	Utility donation	-	8,000	2,250	10,250	-	10,000	1,158	3,480	14,638
		155,245	104,391	4,399	264,035	127,624	109,664	1,158	6,810	245,256
	Grant funding of activities (see note 8)	300	-	-	300	-	-	-	-	-
	Share of support and governance costs (see note 9)									
	Governance	10,440	-	-	10,440	-	-	-	-	-

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

7	Expenditure on charitable activities	(Continued)									
		165,985	104,391	4,399	274,775	127,624	109,664	1,158	6,810	245,256	
	Analysis by fund										
	Unrestricted funds	165,488	-	-	165,488	127,149	-	-	-	127,149	
	Restricted funds	497	104,391	4,399	109,287	475	109,664	1,158	6,810	118,107	
		165,985	104,391	4,399	274,775	127,624	109,664	1,158	6,810	245,256	

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities (Continued)

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

8 Grants payable

	2024 £
Grant from International Fund	300

9 Support costs allocated to activities

	2024 £	2023 £
Governance costs	10,440	-
Analysed between:		
Charitable Activities	10,440	-

	2024 £	2023 £
Governance costs comprise:		
Audit fees	6,480	-
Accountancy	3,960	-
	10,440	-

10 Net movement in funds

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	6,480	-
Profit on disposal of tangible fixed assets	(283,823)	-

11 Trustees

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

None of the trustees (or any persons connected with them) received any remuneration during the year.

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 £22,775 (£29,851 2023) was donated to the congregation by the Trustees.

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Ministerial support	1	1
Parish Nurse	3	3
Premises maintenance	1	1
Organist	1	-
Total	6	5

Employment costs

	2024 £	2023 £
Wages and salaries	68,574	65,309

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions to 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.

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

13 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.

14 Gains and losses on investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Gains/(losses) arising on:						
Revaluation of investments	1,999	1,815	3,814	1,208	1,419	2,627

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Tangible fixed assets

	Freehold land and buildings £	Office Equipment £	Total £
Cost			
At 1 January 2024	-	132,859	132,859
Coldside Parish Church Manse 01.08.2024	275,000	-	275,000
At 31 December 2024	275,000	132,859	407,859
Depreciation and impairment			
At 1 January 2024	-	132,859	132,859
At 31 December 2024	-	132,859	132,859
Carrying amount			
At 31 December 2024	275,000	-	275,000

On the 1st August 2024 the manse for Coldside Parish Church was transferred to Dundee Law Parish Church on it's union with The Steeple Church Dundee.

The manse at 9 Abercorn Street Dundee was valued by the Trustees at 31st July 2024 at £275,000.

Fixed assets not included in the balance sheet:

Coldside Parish Church, Main Street, Dundee.

Steeple Church, Nethergate, Dundee.

The original cost of the buildings are not known and have therefore not been included because, in the opinion of the Trustees, the cost of professionally valuing them to include a value in the accounts outweighs the benefits to users of the accounts.

17 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	35,921
Valuation changes	3,814
Coldside Parish Church Investments 01.08.2024	5,189
At 31 December 2024	44,924
Carrying amount	
At 31 December 2024	44,924
At 31 December 2023	35,921

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Fixed asset investments

(Continued)

Total investments at 31 December 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
Endowment Fund	547 units

The endowment fund also holds £2,000 in a NSI Income Bond.

During the year investments with a market value of £5,189, and cost of £4,454, were transferred from Coldside Parish Church to Dundee Law Parish Church on the union with The Steeple Church on the 1st August 2024.

18 Financial instruments

	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	44,924	35,921

19 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	13,632	15,357
Prepayments and accrued income	12,120	9,637
	25,752	24,994

20 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	17,120	8,491

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

21 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	£	At 31 December 2024 £
Permanent endowments		
Benevolent Fund	3,316	3,316
C B Farquharson Fund	2,000	2,000
	<u>5,316</u>	<u>5,316</u>

On 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 is used for special purposes at the discretion of the Kirk of Session.

The C B Farquharson Fund - Interest is allocated to fabric expenditure.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Coldside Funds at 1 August 2024 £	Gains and losses £	At 31 December 2024 £
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
Mission	741	-	-	-	-	741
PlayGroup	200	-	-	-	-	200
Steeple Ski Club	3,603	445	-	-	-	4,048
Connections Cafe	6,695	3,111	(4,199)	-	-	5,607
Flower & Gift Fund	-	-	-	240	-	240
Community Cafe	-	524	(200)	11,034	-	11,358
Community Development Worker	-	-	-	31,761	-	31,761
Alexander Ogilvie Fund	-	-	-	6,412	-	6,412
	<u>135,304</u>	<u>120,595</u>	<u>(109,287)</u>	<u>49,447</u>	<u>1,815</u>	<u>197,874</u>

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

22 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
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	1,008	150	(1,158)	-	-	-
Mission	741	-	-	-	-	741
PlayGroup	200	-	-	-	-	200
Steeple Ski Club	3,310	293	-	-	-	3,603
Connections Cafe	8,156	5,350	(6,811)	-	-	6,695
	104,977	147,015	(118,107)	-	1,419	135,304

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 Café : 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 services on Sunday.

Community Cafe: This is used for the running of the Community Cafe.

Community Development Worker: This is used for the employment and activities of the Community Development Worker.

Alexander Ogilvie Fund: This is used for the elderly of the congregation and parish.

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Coldside Funds at 1 August 2024	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
Fabric Fund	23,618	582	-	-	-	24,200
General Purpose Fund - Des	52,236	1,257	-	-	1,999	55,492
Junior Church Fund - Des	-	-	-	767	-	767
Reserve Fund	-	-	-	14,145	-	14,145
Manse Fund - Des	-	-	-	275,000	-	275,000
General Fund - Coldside	-	-	-	(6,093)	-	(6,093)
Manse Sale - Des	-	283,823	-	-	-	283,823
General funds	214,809	180,463	(165,488)	-	-	229,784
	<u>290,663</u>	<u>466,125</u>	<u>(165,488)</u>	<u>283,819</u>	<u>1,999</u>	<u>877,118</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2023
	£	£	£	£	£	£
Fabric Fund	23,160	458	-	-	-	23,618
General Purpose Fund	50,245	1,025	-	(242)	1,208	52,236
General funds	64,547	277,169	(127,149)	242	-	214,809
	<u>137,952</u>	<u>278,652</u>	<u>(127,149)</u>	<u>-</u>	<u>1,208</u>	<u>290,663</u>

On 1st November 2024 The Steeple manse was sold for £285,245. The expenses of sale were £1,422, giving net funds of £283,823. These have been placed in a designated Manse fund which will be used to purchase a new manse. £500 has been paid as a deposit to secure a new build property expected to be ready in summer 2025. This deposit is currently included in prepayments towards the cost of the new manse.

On the 1st August 2024 unrestricted funds of £283,819 were transferred from Coldside Parish Church on the union with The Steeple Church Dundee.

Included in these were the following funds:

Junior Church Designated Fund: belonging to this organisation and under the control of the Kirk Session.

Manse Designated Fund: represents the market value of the manse at 9 Abercorn Street, Dundee.

DUNDEE LAW PARISH CHURCH

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

24 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	275,000	-	-	275,000
Investments	18,228	21,507	5,189	44,924
Current assets/(liabilities)	583,890	176,367	127	760,384
	<u>877,118</u>	<u>197,874</u>	<u>5,316</u>	<u>1,080,308</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
At 31 December 2023:				
Investments	16,682	19,239	-	35,921
Current assets/(liabilities)	273,981	116,065	-	390,046
	<u>290,663</u>	<u>135,304</u>	<u>-</u>	<u>425,967</u>

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).