

Dingwall St Clements Parish Church Of Scotland

Scotland · Charity number SC001056

Details

Known as	St Clements Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1908-03-26
Register	View on the OSCR register

Contact

Address
The Beeches
Old River Road
Dingwall
Ross-Shire
IV15 9LQ

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The Church exists to glorify God and to work for the advancement of Christ.s Kingdom throughout the world but especially here in the Dingwall area. Regular weekly services are held each Sunday, together with other weekly events where the local community is warmly welcomed.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£86,278	£105,471	-	0
2024-12-31	£104,767	£62,957	-	1
2023-12-31	£144,195	£62,326	-	1
2022-12-31	£102,085	£60,927	-	0
2021-12-31	£63,486	£50,624	-	0

Dingwall St Clements Parish Church Of Scotland

Scotland - Charity number SC001056

Accounts



**DINGWALL: ST. CLEMENTS
PARISH CHURCH OF
SCOTLAND**

Annual Report & Accounts

Year ended 31st December 2025

Congregation Number: 392201

Charity Number: SC001056

DINGWALL: ST. CLEMENTS PARISH CHURCH OF SCOTLAND

REFERENCE AND ADMINISTRATION INFORMATION

Charity name	Dingwall: St. Clements Parish Church of Scotland
Charity registration Number	SC 001056
Congregation Registration Number	392201
Contact Address	The Beeches Old River Road Dingwall IV15 9LQ

KIRK SESSION/TRUSTEES

Andrew Adamson	
John Cameron	
Sheila Campbell	
Robert Macleod	
Fay Caskie	
Norma Catto	
Margaret Davidson	
Betty Erskine	
Tom Fulton	Deceased 30th May 2025
Dorothy Haldane	
Donald Gunn	
Ian Lovett	
Alice MacDonald	
Donald MacDonald	
William MacDonald	
Charles MacKay	
James MacKay	
Grant MacLennan	
Gladys Ross	
Pat Ross	
Mavor Wilson	Retired 17th January 2025

PRINCIPAL OFFICE BEARERS

Minister	Rev Bruce Dempsey BD
Session Clerk:	John Cameron
Treasurer	Robert E. Moore

INDEPENDENT EXAMINER

Jack Kernahan LLB, CA
Loch Skerrow
Wester Balmungie
Rosemarkie
Fortrose IV10 8SL

BANKERS

Virgin Money
Academy Street
Inverness
IV1 1 JN

Trustees' Report: Year Ended 31st December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The Congregation is administered in accordance of the terms of a Unitary Constitution.

RECRUITMENT AND APPOINTING OF TRUSTEES

Members of the Kirk Session are the Trustees for Charity purposes. The Kirk Session members are the Elders of the congregation and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The Minister is the Moderator of the Kirk Session and is elected by the congregation and inducted to office by the Presbytery.

ORGANISATIONAL STRUCTURE

The Kirk Session is chaired by the Moderator or a qualified Elder and meets a minimum of 10 times in the course of a year. The Kirk Session is responsible for the Spiritual and temporal affairs of the congregation.

Certain responsibilities are delegated to the Treasurer, the Fabric Convenor and to such ad hoc groups or committees as may be established from time to time for specific projects. Fundraising is in the main carried out by members of the congregation.

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 in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held every Sunday at 11:30am followed by fellowship and refreshments in the Church Hall. A prayer meeting is on Friday mornings and special services are held at Easter, Christmas and other significant occasions throughout the year.

On special occasions joint services are also held with other churches in Dingwall.

Through the provision of our regular Sunday services, and midweek activities we provide pastoral and spiritual support to our membership and community.

Throughout the period members of our Congregation were actively providing material and practical help to support as well as supporting several local charities and initiatives which provided for those in isolation or in any kind of need.

We have also been able to continue with our Wednesday Café providing a warm and welcoming space for visitors and community alike. We operate a monthly Soup Lunch, though this is kept under review with the aim of expanding to a weekly Lunch should circumstances and resources allow. Our other, normal activities, which include bible study, the Guild, provided further opportunity to fellowship and discussion.

Our ministry to children sadly has not to date been able to restart for a variety of reasons, however in recent times our minister has been invited to the local primary school to be involved in classwork or leading Assemblies.

Members of the Congregation continue to be active in the work of the church to advance the gospel of Jesus Christ in our community. We provide a place of hope, help and understanding for all in our community, regardless of faith or background as opportunity arises, providing support in many forms of pastoral situations and important milestones in life such as birth, baptism, marriage and death.

FINANCIAL REVIEW

The annual income of the congregation comes from five principal sources, namely: offerings, tax reclaimed under the Gift Aid Scheme, an annual Gift day, funds raised by coffee mornings and monthly Soup Lunches and our annual Christmas pop-up Shop. Smaller amounts of income are received from weddings and funerals, hire of the Church Hall to community groups, one off donations/collection boxes and interest and dividends on our reserves.

Our ultimate financial aim is for all day-today expenses to be met by offerings and Gift Aid, with all other income being set aside to meet exceptional charges.

Our detailed accounts are contained at pages 6 to 11. Income from the above noted sources amounted to £73,887. In addition, the receipts include a loan from the treasurer of £3,588 and the increase in the value of the investments held in the Fabric Fund of £7,745. Total payments amounted to £97,113 of which £31,978 was for improvements to the hall. As the 2001+ and Hall Extension Fund, both designated funds, are no longer required they have been transferred to the General Reserves.

Prior year amendments were required to incorporate the investment held into the Fabric Fund, to incorporate funds held for an old established Dingwall Poor Fund, the funds of which were distributed in the year as detailed in note 12, and the adjustment required due to the bank balance not being reconciled with the bank statements in earlier years. These are detailed in note 4 to the accounts.

The treasurer paid several Church expenses personally during the year, not being fully reimbursed until 2026. Accordingly a loan from the treasurer appears as income in the receipts and payments account and is noted in the statement of balances as a liability. The true excess of expenditure over income for the Church's normal activities is therefore £15,481.

RESERVES POLICY

It is the Trustees policy to hold reserves of approximately six months expenditure and this has been comfortably achieved.

STATEMENT OF TRUSTEES RESPONSIBILITY

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

Approved by the Trustees and Signed on their behalf.

Donald Gunn, *Session Clerk*

30 March 2026



Independent Examiner's Report to the Trustees of St Clement's Parish Church, Dingwall

Charity number SC001056

I report on the financial statements of the charity for the year ended 31 December 2025 set out on pages 6 to 11.

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 (as amended) and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached, other than the matters relating to the prior year amendments and the payment of church liabilities by the treasurer, both explained in the final two paragraphs of the Financial Review in the Trustees' Report.



Jack Kernahan, LLB, CA
Loch Skerrow
Wester Balmungie
Rosemarkie
Fortrose IV10 8SL

31 March 2026

Dingwall: St. Clements Parish Church

Receipts & Payments Account

Year Ended 31st December 2025

	2025			2024		
	Unrestricted General Fund	Restricted Funds	Total 2025	Unrestricted General Fund	Restricted Funds	Total 2024
	£	£	£	£	£	£
Receipts						
Donations & Legacies	58,924	1,058	59,982	89,087	305	89,392
Income from Charitable Activities	1,900		1,900	1,350		1,350
Income from trading activities	1,400		1,400	2,470		2,470
Investment income	11,663		11,663	11,860		11,860
Other income	3,588		3,588			
Increase in value of investments	2 7,745		7,745			
Total Receipts	85,220	1,058	86,278	104,767	305	105,072
Payments						
<i>Payments for Charitable Activities</i>						
Giving to grow Contribution	37,538		37,538	36,913		36,913
Salaries	3,280		3,280	3,900		3,900
Pulpit Supply	335		335	770		770
Minsiter's Travelling Expenses	756		756	960		960
Church & Manse Insurance	2,519		2,519	2,292		2,292
Heat & Light	6,684		6,684	5,755		5,755
Repairs and renewals	7,876		7,876	7,519		7,519
Hall Improvements	31,978		31,978			
Furniture	644		644			
Manse Council Tax	3,325		3,325	3,101		3,101
Presbytery Dues	1,462		1,462			
CCLI	458		458	605		605
Donations	11	1,058	1,058		305	305
Paid to Local Charities	12	7,300	7,300			
Printing & staionary	225		225	691		691
Sundry Expenses	33		33	451		451
Total Payments	97,113	8,358	105,471	62,957	305	63,262
Deficit (+/-) Surplus for the year	-11,893	-7,300	-19,193	41,810	0	41,810
Transfers	3 0	0	0			0
Net Movements after Transfers	-11,893	-7,300	-19,193	41,810		41,810
Total Funds Brought Forward	253,139		253,139	211,329		211,329
Prior Year amendment	4 17,078	7,300	24,378			
Total Funds Carried Forward	258,324	0	258,324	253,139		253,139
Represented by:						
<i>Unrestricted Funds</i>						
General Fund	5 9,077		9,077	7,274		7,274
Designated Funds	5					
Fabric Fund	5 236,987		236,987	213,605		
Hall Extension Fund	5 2,218		2,218	22,218		
2001+	5 1,160		1,160	1,160		
Childrens Ministry Fund	5 8,882		8,882	8,882		
	258,324	0	258,324	253,139		7,274

Statement of Balances

As at 31st December 2025

	Note	2025		2024
		£	£	£
FUNDS HELD LOCALLY				
Funds at Bank and on Deposit				
Opening Balance		253,139		211,329
Prior Year Amendment	4	24,378		
Investment Shown Separately	6	-23,382		
(Deficit)/Surplus for the Year		<u>-19,193</u>		41,810
Total Monetary Assets Held			234,942	253,139
Investments				
Market Value	6		23,382	15,637
Total Assets			<u>258,324</u>	<u>268,776</u>
Reserves				
Unrestricted Funds	5		258,324	253,139
Restricted Funds	5		0	
			<u>258,324</u>	<u>253,139</u>
Liabilities				
Loan from Treasurer	7		<u>3,588</u>	

Approved by the Trustees on 30th March 2026 and signed on their behalf by the undersigned:



Robert E. Moore
Treasurer

Donald Gunn
Session Clerk



The notes form part of these financial statements

St Clement's Parish Church, Dingwall

Year ended 31 December 2025

Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, subject to the incorporation at market value of the investment held, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of Preparation of Financial Statements

The financial statements have been prepared on a receipts and payments basis, with the exception of the investment held. As the original cost is not known, the investment is stated at market value. Accordingly the receipts include the increase in the value of the investment in the year.

Church Income

All voluntary income and interest received is accounted for when received.

Investments

As the accounts are prepared on a receipts and payments basis the investments should be included at cost. The original cost is not known so the investments are stated at market value.

Receipts and Payments Account.

For the purpose of the Receipts and Payments Account as shown on page 6 funds are defined as follows:

Unrestricted funds comprise donated income and other income received for the objects of the church without further specified purpose and are available as general funds. Within Unrestricted Funds are Designated Funds which have been set aside by the trustees for their stated purpose.

Restricted funds comprise income which has been received for the objects of the church and specified for a restricted purpose within these objects by the donor. These comprise collections for other charities and the long established Dingwall Poor Fund, which was fully distributed in the year.

St Clement's Parish Church, Dingwall

Notes to the Receipts and Payments Accounts

Year ended 31 December 2025

1 Receipts

	Unrestricted			Unrestricted		
	General Fund	Restricted Funds	Total 2025	General Fund	Restricted Funds	Total 2024
	£	£	£	£	£	£
Donations and legacies						
Offerings	33,898		33,898	33,113		33,113
Gift Aid - Tax Recovered	7,280		7,280	9,028		9,028
Donations	1,406	1,058	2,464	1,467	305	1,772
Fund raising	8,975		8,975	9,132		9,132
Gift day	7,365		7,365	6,347		6,347
Legacy				30,000		30,000
	<u>58,924</u>	<u>1,058</u>	<u>59,982</u>	<u>89,087</u>	<u>305</u>	<u>89,392</u>
Income from charitable activities						
Funeral donations	1,900		1,900	1,350		1,350
Income from trading activities						
Rental income	1,400		1,400	2,470		2,470
Investment income						
Dividends	11,663		11,663	11,860		11,860
Other income						
Loan from treasurer	3,588		3,588	-		-

2 Increase in value of investments

As a receipts and payments account is presented, investments should be stated at original cost. The original cost of the investment is not known. Until 31st December 2024 the value of the investment was not shown as part of the charity's funds. It belongs to the Fabric Fund and the value at 31st December 2024 has been included as a prior year amendment. In the absence of the original cost the investment continues to be shown at market value and therefore the increase in value during the year has to be shown as a receipt.

3 Transfers between Funds

As the funds were no longer required for the purposes designated by the Kirk Session the balances held in the 2001+ and Hall Development Funds were transferred to the General Fund

4 Prior year amendment

Note 2 explains the incorporation of the investment into the Fabric Fund	£
Prior to the year ended 31 December 2025 no reconciliation was carried out to verify the balance held at the bank. The reconciliation at 31st December 2024 has now been carried out. The bank balance at 31st December 2024 was understated by	15,637
Prior year amendment to unrestricted funds	<u>1,441</u>
Funds belonging to the Dingwall Poor Fund were not incorporated in the accounts of prior years. They were distributed during the year and are accordingly incorporated as a prior year amendment	17,078
Total prior year amendment	<u><u>24,378</u></u>

St Clement's Parish Church, Dingwall

Notes to the Receipts and Payments Accounts

Year ended 31 December 2025

5 Analysis of Funds	Balance at 1.1.25 £	Prior year amendment £	Incoming resources £	Resources expended £	Transfers (note 3) £	Balance at 31.12.25 £
Unrestricted funds						
General Fund	7,274	1,442	74,877	65,135	23,378	41,836
Designated unrestricted funds						
Fabric Fund	213,605	15,636	9,902	31,978		207,165
Hall Extension Fund	22,218				(22,218)	-
2001+ Fund	1,160				(1,160)	-
Children's Ministry Fund	8,882		441			9,323
Total unrestricted funds	253,139	17,078	85,220	97,113	-	258,324
Restricted Funds						
Dingwall Poor Fund		7,300		7,300		-
Collections for other charities			1,058	1,058		-
Total Funds	<u>253,139</u>	<u>24,378</u>	<u>86,278</u>	<u>105,471</u>		<u>258,324</u>
6 Investments				2025		2024
(see note 2)				£		£
Market value (original cost not known)				<u>23,382</u>		<u>15,637</u>
7 Loan from treasurer						
Net expenditure paid personally by treasurer due to him at 31 December				<u>3,588</u>		<u>-</u>

St Clement's Parish Church, Dingwall

Notes to the Receipts and Payments Accounts

Year ended 31 December 2025

8 Ministers Stipend

All Church of Scotland congregations contribute to the national stipend fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. 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.

9 Trustee Remuneration and Related Party Transactions

£2,880 was paid to A Adamson for his services as organist and £400 was paid to D Gunn for his services as church officer. Both are trustees. No other trustee had any personal interest in any contract or transaction entered into by the charity during the year, except R Moore, treasurer, who paid personally for net church expenditure totalling £3,588 during the year. This amount is accordingly repayable to him at the end of the year.

10 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution 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 contributions of volunteers are many and much of the activity would be unable to continue were it not for the commitment shown.

	2025	2024
	£	£
11 Collections for Third Parties		
Christian Aid	145	305
Friends of St Clement's	700	
Malawi scholarship	213	
	<u>1,058</u>	<u>305</u>

12 Payments to local charities

	£
The funds of the Dingwall Poor Fund were distributed to	
Dingwall Puffin Pool	1,300
The Fridge, Dingwall	2,000
Bits and Pieces Hospice Shop	1,000
Fire Brigade Club	1,000
Alzheimers, Dingwall	1,000
Blythswood	1,000
	<u>7,300</u>

ST CLEMENT'S PARISH CHURCH OF SCOTLAND

APPENDIX TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

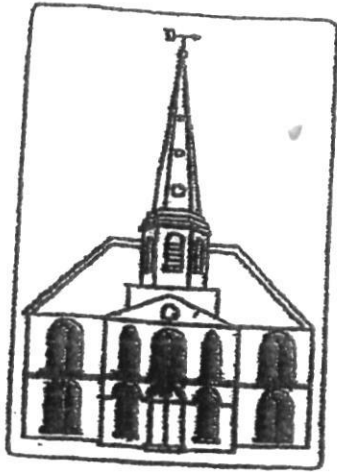
FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

At 31 December	2025 £	2024 £
REVENUE ACCOUNT		
Credit balance at 31 December	<u>19,711</u>	<u>18,708</u>
CAPITAL ACCOUNT		
Credit balances at 31 December at cost	<u>9,824</u>	<u>9,824</u>
Market value of balances at 31 December	<u>15,078</u>	<u>14,384</u>
TOTAL AT REALISABLE VALUE	<u>34,789</u>	<u>33,092</u>

Dingwall St Clements Parish Church Of Scotland

Scotland - Charity number SC001056

Accounts



St. Clement's Parish Church

Dingwall

Annual Report & Accounts

Year Ended 31st December 2024

Congregation Number - 392201

Charity Number - SC 001056

St Clement's Parish Church, Dingwall

Reference and Administrative Information

Charity Name St Clement's Parish Church, Dingwall
Charity Registration Number SC001056
Congregation Registration Number 392201

Contact Address [REDACTED]

Kirk Session

[REDACTED]

Principal Office Bearers

Minister [REDACTED]
Session Clerk [REDACTED]
Treasurer [REDACTED]

Independent Examiner

[REDACTED]

Bankers

Virgin Money
Academy Street
Inverness
IV1 1JN

St Clement's Parish Church

Trustees Annual Report : Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

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

Organisational Structure

The Kirk Session is chaired by the Minister or a qualified Elder, meets at least four times a year and is responsible for the spiritual and management affairs of the Church.

Certain responsibilities are delegated to the treasurer, the property convenor and to such sub-committees as may be established from time to time for specific projects. Fund raising is carried out by various members of the congregation.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 in Scotland through a territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

Services of worship are held every Sunday at 11.30 a.m. followed by refreshments in the Church Hall. A prayer meeting is held on Friday mornings and special services are held at Easter and Christmas.

On special occasions joint services are also held with other Churches in Dingwall.

Report on Church Activities 2023

The congregation of Dingwall: St. Clement's Parish Church continues to play an active and vital role in the wider town of Dingwall. Through our regular Sunday services, and midweek activities we provide pastoral and spiritual support to our membership and community.

Throughout the period members of our congregation were actively providing material and practical help to support several local charities and initiatives which provided for those in isolation or in any kind of need.

We have also been able to continue with our Wednesday Café providing a warm and welcoming space for visitors and community alike. It was also good to be able to resume our Soup Lunches, though this year we operated monthly rather than weekly, though this is kept under review. Our other, normal activities, which include bible study, the Guild provided further opportunity to fellowship and discussion.

Our ministry to children sadly has not to date been able to restart for a variety of reasons, but our minister has been invited to the local primary school to be involved in classwork with a limited range classes.

Members of the congregation continue to be active in the work of the church to advance the gospel of Jesus Christ in our community. We provide a place of hope, help and understanding for all in our community, regardless of faith or background as opportunity arises, providing support in many forms of pastoral situations and important milestones in life such as birth, baptism, marriage and death.

Financial Review

The annual income of the Church comes from four principal sources, namely, offerings from the congregation, tax reclaimed under the Gift Aid Scheme, our annual Gift Day and funds raised through a number of special fund raising events. Smaller amounts of income are received from weddings and funerals, hire of the Church Hall, one-off donations/collection boxes and interest and dividends on our reserves

From time to time we also receive legacies left in favour of the Church.

Our ultimate financial aim is for all day-to-day expenses to be met by Offerings, Gift Day and Gift Aid with all other income being set aside to meet exceptional charges.

Our detailed accounts are attached to this report from which it can be seen that our principal revenue receipts for 2023 amounted to £69,195 (plus a one off legacy payment of £75,000) with our principal revenue expenditure amounting to £62,326 resulting in a revenue surplus of £6,869.

After taking into account other amounts of minor income our total assets rose from £170,812 at the end of 2022 to £255,053 at the end of 2023.

Welcome though it was we must, when looking at our financial position, exclude the legacy payment but even without counting this sum our assets increased by a very welcome £9,241 during the year.

This result could not have been achieved without the substantial voluntary work of all connected with St Clement's. As always it is most important to recognise the fundraising efforts of those running the Wednesday coffee mornings, the Saturday lunches the Christmas shop and also the substantial task of managing the Gift Aid scheme with its substantial income.

Reserves Policy It is the Trustees policy to hold reserves of approximately six months expenditure and this has been more than comfortably achieved. For the purpose of this calculation none of the special funds mentioned in our accounts are considered to be designated funds.

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

Approved by the Trustees and Signed on their behalf.


Session Clerk

Date

27-03-24

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name

ST CLEMENT'S PARISH CHURCH DUNELWALL

Registered charity number

SC 001056

On the accounts of the charity for the period

Period start date

Day 1 Month 1 Year 2033

Period end date

to Day 31 Month 12 Year 2033

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed:

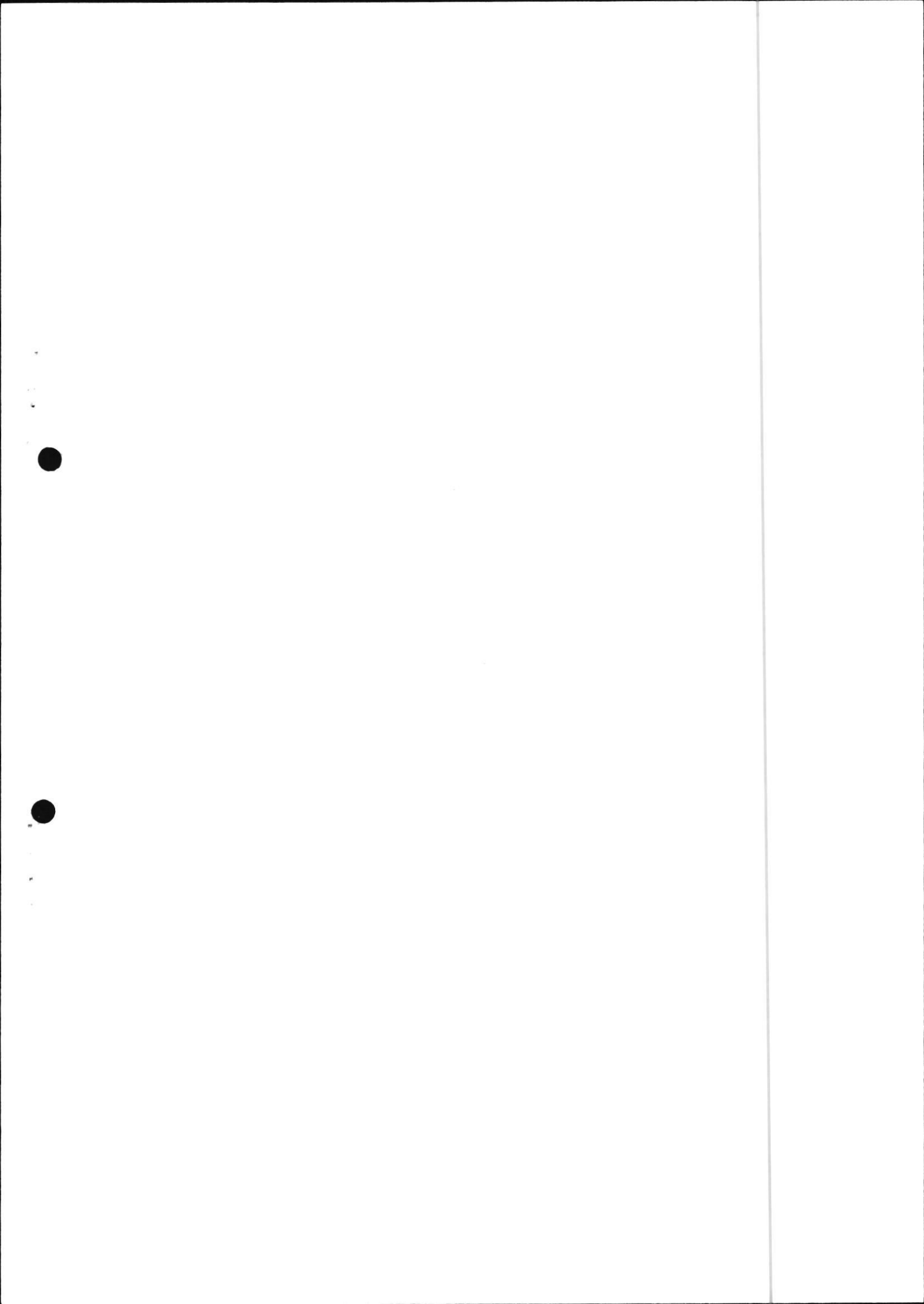
Date: 23.3.24

Name:

Relevant professional qualification(s) or body (if any):

B. SC PGCE MILAM (Cert)

Address:



**St Clement's Parish Church
Receipts and Payments Accounts
Year Ended 31 December 2023**

		General Funds	Total 2022
Revenue Receipts			
Donations		58,810	59,967
Rent of Church Hall		2,918	1,656
Weddings & Funerals		1,995	1,575
Interest		350	80
		64,073	63,278
Other Receipts			
Fabric Fund	Dividends	845	
	Interest	2798	3,643
2001+	Income		
	Interest	50	10
Children's Ministry	Income		
	Interest	300	40
Hall Extension Fund	Income	429	511
	Interest	700	1,129
Legacy		75,000	37,628
		80,122	38,772
Various Special Funds			
Patterson Bequest	Interest		25
Tarradale Trust	Interest		10
			35
Total Receipts		144,195	102,085
Revenue Payments			
Charitable Activities		50,825	56,308
Other Payments			
Fabric Fund		10,751	4,619
Special Funds			
Tarradale Trust		750	
Total Payments		62,326	60,927
Surplus for the Year		81,869	41,158
Transferred to Church of Scotland Inv Trust		100,000	
		181,869	41,158

**St Clement's Parish Church
Statement of Balances
At 31 December 2023**

	General Funds	Total 2022
Bank & Deposit Balances		
Balances B/Forward	129,460	88,302
Movement in Year		
Excess of Payments over Receipts	81,869	41,158
Balances C/Forward	211,329	129,460
Investments at Market Value		
Fabric Fund		
1992 HSBC @ 635	12,650	10,260
Total Value of Local Assets	223,979	139,720

The Accounts were approved on *27TH MARCH 2024*

For and on behalf of the Kirk Session

[Redacted Signature Area]

Session Clerk

Treasurer

**St Clement's Parish Church
Notes to the Accounts**

1 Trustee Remuneration and related Party Transactions

The following Trustees received remuneration during the year.

██████████	£2,550
██████████	£1,100

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

2 Movement in Funds	01-Jan-23 Receipts Payments			Trans In	Trans Out	31-Dec-23	
General Funds	10,000	64,073	50,825	23,248	13,248	10,000	
Fabric Fund	83,957	3,643	10,751	76,849	93,941	170,790	
2001+	1,010	50		1,060		1,060	
Children's Ministry	8,282	300		8,582		8,582	
Legacy		75,000		75,000	75,000		
Patterson Bequest	4,925			4,925	4,925		
Tarradale Trust	1,518		750	768	768		
Hall Extension Fund	19,768	1,129		20,897		20,897	
	129,460	144,195	62,326	211,329	93,941	93,941	211,329

St Clement's Parish Church
Detail of Receipts and Payments

	2023	2022
<u>Analysis of Donations</u>		
Open Plate/Free Will	5,240	6,853
Gift Aid	29,000	30,000
Tax Refund	9,000	9,500
National Giving Day		
Gift Day	6,390	6,979
Donations	3,167	6,635
Fund Raising	4,927	
Presbytery Dues Refund	1,086	
	58,810	59,967
<u>Charitable Activities</u>		
Ministries & Mission Allocation	32,569	39,965
Presbytery Dues	1,196	1,228
Travelling Expenses	960	960
Pulpit Supply	690	420
Salaries	3,840	4,015
Repairs & Maintenance	723	572
Council Tax	3,033	2,912
Heat & Light	3,948	2,502
Printing & Stationery	734	497
Insurance	2,223	2,326
CCLI	574	532
Computer		234
Miscellaneous	335	145
	50,825	56,308
Donation to St Clement's Isle	750	
	51,575	56,308

