

St Ninians Episcopal Church: Dundee

Scotland · Charity number SC006433

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1941-03-21
Register	View on the OSCR register

Contact

Address	8 Lord Lyell Drive Kirriemuir Angus DD8 4LF
Website	www.stniniansmidcraigie.btck.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The advancement of religion in the local area

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

Objectives: The advancement of religion.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£69,354	£76,945	-	0
2024-08-31	£28,473	£19,562	-	0
2023-08-31	£58,653	£52,207	-	0
2022-08-31	£61,177	£55,722	-	1
2021-08-31	£48,046	£48,011	-	1

St Ninians Episcopal Church: Dundee

Scotland - Charity number SC006433

Accounts

ST. NINIAN'S SCOTTISH EPISCOPAL CHURCH

CHARITY REFERENCE NUMBER - SC006433




ACCOUNTS FOR THE YEAR ENDED
31st AUGUST 2024

ST. NINIAN'S SCOTTISH EPISCOPAL CHURCH

CHARITY REFERENCE NUMBER - SC006433

CHARITY TRUSTEES - Members of the Vestry



INDEPENDENT EXAMINER


Bird Simpson,
Chartered Accountants
144 Nethergate, Dundee. DD1 4EB
Telephone 01382 227841
alison.wilson@birdsimpson.co.uk

BANKERS

Royal Bank of Scotland
3 High Street
Dundee
DD1 1SS
83-50-00
00263577

CHURCH ADDRESS

St. Ninian's Scottish Episcopal Church
Kingsway East
Dundee
DD4 7RW
077825554419

The members of the Vestry present their annual report together with the financial statements for the year ended 31st August 2024

Structure and Governance

In terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended), the Vestry reports to the congregation as follows:

1. St Ninian's Episcopal Church - Dundee is a registered Scottish Charity (SC006433).
2. It is a member of the Diocese of Brechin of the Scottish Episcopal Church and is in full communion with the Anglican Church.
3. The superior authority is the Bishop of Brechin.
4. All its affairs are governed by the Vestry.

Appointment of Vestry Members

Vestry members are elected or appointed by Annual General Meeting established by constitution and under Canon Law of the Scottish Episcopal Church. There is no formal induction programme, but we do provide a pack of information including guidance on being a Charity Trustee and ongoing guidance is given to ensure that the Vestry members are familiar with the Church's values, aims and responsibilities as the designated trustees of a charity. All vestry members have signed the Charity Trustee Declaration and the Fit and Proper Persons Declaration.

Administrative Structure

It is the duty of the Vestry to manage the temporal and spiritual affairs of the congregation with responsibility to keep the fabric and property of the church and church house in good working order and to look after the finances of the church.

Statement of Risk

The Vestry keeps under review the major risks to which the Church is exposed and has established procedures to mitigate any risks identified.

Charitable Objectives and Activities

The Church's principal activities include public worship in sacrament and prayer. Our aims of helping people to be: Confident Christians; Successful Learners; Effective Disciples and Responsible Citizens are met through our 3-year Action Plan which includes the provision of social meetings, children's and youth work, family support, pastoral care, chaplaincy to our Day Care Centre and the local primary and secondary school and many community groups of all ages.

Volunteers

The Vestry is grateful for the time freely given by many volunteers, without whom all our activities would be unable to operate.

Achievements and performance

We continue to be blessed by a continuing regular attendance at our Sunday worship. All our organisations have continued in full swing. The Vestry meets regular every 4/5 weeks. We also continue to maintain our website and have an active and growing Facebook presence.

Our Stay and Play Family Support Group continues to grow under the guidance of their very capable Trustees, staff and volunteers. It encourages development in our children who are still presenting with the effects of social isolation and our parents who find support and encouragement to meet the traumas of individual and family lives, advocacy with other agencies, challenges with the cost-of-living increases, and health, especially issues of mental health and well-being.

Our Girl's Club meets on a Wednesday evening covering girls from 5 – 13 years with a good leadership team and continues to develop our youth programme.

Our new Priest was appointed in July 2024 initially for one year. This post is a shared ministry with St. Mary Magdalene's Church Dundee. It is intended that this form of ministry will be the pattern going forward. Being only part-time at St. Ninians the continued help and support of the Vestry and congregation are essential to enabling St. Ninians to continue its work in the local community. To date, links have been re-established with the local schools, both primary and secondary. Prior to the recent General Election, a Hustings was held at which many candidates and members of the public attended. This is an example of St. Ninians continued connection with the local community. It is hoped that the strong links developed with the local community will be further developed and strengthened.

Our Sunday worship is now shared by [REDACTED] and our two Lay Worship Leaders, [REDACTED]. It is hope that this pattern will give a more settled experience for our worship Sunday by Sunday. To celebrate St. Francis' Day a Service of Station of Creation was held on 6 October which was appreciated by all who attended. St. Ninians continues to host our Diocesan Autumn Synod each October.

The Vestry has met 6 times this year and we thank God for this past year and for all those who have given their time and talents and for those who have supported us as we commit to serving God in this place and in this time.

Financial Review

The Vestry continues to keep the requirement for regular giving before the congregation acknowledging that much of our money comes from outside sources like weddings, funerals, baptisms, children's parties, and Slimming World. The Rectory is now being let and the rental monies provides a welcomed and regular boost to our income. We encourage people to give by Standing Order and thanks to Covid-19 this has increased slightly. We also encourage members regularly to review their giving. We were also fortunate to have our reclaim on Gift Aid this year by our Gift Aid Treasurer. We continue to be very grateful for Diocesan support for our Priest's Stipend.

We are very grateful to [REDACTED] of Bird Simpson who has again examined our Accounts.

Plans for future periods

The Vestry continues to review our mission action plan regularly and while this has not yet been formally written up it is contained in the Vestry Minutes. We have set up a congregational Eco working group to help us meet the challenge of Net Zero by 2030 and it reports to every Vestry meeting. Meetings have been arranged with [REDACTED] to discuss how St. Ninians can best respond to the challenge on Net Zero.

We continue to take into account, in our work and in our prayers, the current economic crisis, the changing scene in Scotland and the current needs of people within the church and the community. Hopefully, our building can still be a centre available for community use and we look forward to the next stage of our growth hopefully following the appointment of our new Priest in July 2024. Regular use by Slimming World helps to offset the cost of heating and lighting. The minor works raised in our last Architect's Quinquennial Report have been carried out in our annual rolling programme of maintenance.

Reserves

The regular maintenance of our buildings which is always essential because of the large weekly foot fall has led to the Fabric fund being depleted with repairs being paid out of general reserves. We had a large expenditure on the Church house roof this year to try and sort a long-standing problem with water ingress.

Statement of the Vestry Member's Responsibilities

The members of the Vestry have prepared financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Vestry have kept proper accounting records which reflect the current financial position of the Church at this time. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The members of the Vestry have taken responsibility for and have procedures in place for the Protection of Vulnerable Groups. They have also taken responsibility for safeguarding the assets of the Church and have taken reasonable steps towards the prevention and/or detection of fraud and other irregularities.

On behalf of the Vestry

Secretary
November 2024

CHARITY REFERENCE NUMBER

SC 006433

ST. NINIAN'S EPISCOPAL CHURCH, DUNDEE

ACCOUNTS FOR THE YEAR ENDED

31st August 2024

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

INCOME AND EXPENDITURE ACCOUNT – YEAR ENDED 31 AUGUST 2024

	Note	2024 £	2023 £
INCOME			
Congregational and voluntary	2	20,316	52,310
Investment	3	6	3
Other Income	4	1,530	-
Property revenue	5	11,010	6,340
		<u>32,862</u>	<u>58,653</u>
EXPENDITURE			
Provincial & Diocesan quota		3,043	3,277
Clergy cost	6	4,467	33,310
Property expenses	7	11,746	11,972
Church expenses	8	1,452	1,121
Administrative expenses	9	665	909
Charitable expenditure	10	686	1,618
		<u>22,059</u>	<u>52,207</u>
SURPLUS/ (DEFICIT) FOR YEAR		<u>10,803</u>	<u>6,446</u>

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

BALANCE SHEET – 31 AUGUST 2024

	Note	2024 £	2023 £
CURRENT ASSETS	11		
Current account		40,934	30,650
Fabric account		461	455
Youth account		2,914	2,401
		<hr/>	<hr/>
NET CURRENT ASSETS		44,309	33,506
		<hr/>	<hr/>
NET ASSETS		44,309	33,506
		<hr/>	<hr/>
Representing:-			
FUNDS AND RESERVES			
Unrestricted General		40,934	30,650
Designated Fabric fund		461	455
Designated Youth fund		2,914	2,401
		<hr/>	<hr/>
		44,309	33,506
		<hr/>	<hr/>

(Signed) _____

Treasurer

(Signed) _____

Secretary

Dated _____

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2024

1. ACCOUNTING POLICIES

- a) Investments held beneficially are stated at cost. Endowment investments granting rights to income only, are excluded from the balance sheet.
- b) These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- c) Unrestricted funds are divided into general funds and designated funds, use of the latter being governed by the Vestry. Restricted funds are funds subject to specific conditions imposed by the donor or related trust.

2. CONGREGATIONAL AND VOLUNTARY INCOME

	2024	2023
	£	£
General collections	10,206	10,601
Free will offerings	1,981	2,785
Donations – general	290	3,644
Donations- youth group	1,196	-
Tax recovered	3,669	3,369
Fund raising functions – general fund	-	546
Grants	2,974	31,365
	20,316	52,310

3. INVESTMENT INCOME

Bank Interest – General	6	3
	6	3

4. OTHER INCOME

Sundry	1,530	-
	1,530	-

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2024

5. PROPERTY REVENUE

	2024	2023
	£	£
Hall letting	8,210	6,340
House let	2,800	-
	<u>11,010</u>	<u>6,340</u>

6. CLERGY COSTS

Clergy Stipend	2,749	24,480
Clergy Pension	885	7,939
Clergy Housing	833	-
Travel & Other Expenses	-	891
	<u>4,467</u>	<u>33,310</u>

7. PROPERTY EXPENSES

Church – Insurance	1,704	1,562
Church – Repairs & Maintenance	5,091	7,120
Church – Heat and Light	3,382	1,618
Council tax	902	1,672
Professional fees re house let	667	-
	<u>11,746</u>	<u>11,972</u>

8. CHURCH EXPENSES

Cleaning	837	568
Worship costs	615	416
Other expenses	-	137
	<u>1,452</u>	<u>1,121</u>

9. ADMINISTRATIVE COSTS

Audit fee	396	360
Sundry	269	549
	<u>665</u>	<u>909</u>

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST NINIAN'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2024

10. CHARITABLE EXPENDITURE

	2024	2023
Donations	-	312
Youth expenditure	686	56
Crisis Grants	-	1,250
	<hr/> 686	<hr/> 1,618

11. Bank Balances

	2024	2023
	£	£
Current account	40,934	30,650
Fabric account	461	455
Youth account	2,914	2,401
	<hr/> 44,309	<hr/> 33,506

12. COMMITMENTS

There were no major unfunded commitments at 31 August 2024 (2023 – NIL).

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. NINIAN'S EPISCOPAL CHURCH,
DUNDEE

I report on the financial statements of the Charity for the year ended 31st August 2024.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 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 financial statements as required under section 44(a)(c) of the Act and to state whether particular matters have come to my attention.

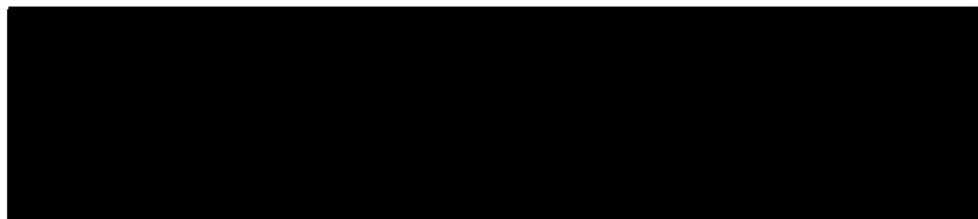
Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

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

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) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Bird Simpson & Co.
Chartered Accountants
144 Nethergate
Dundee
DD1 4EB

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Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2023		31	08	2024

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	17,342				17,342	20,399
Legacies	-				-	
Grants	4,174				4,174	31,365
Receipts from fundraising activities	330				330	546
Gross trading receipts	-				-	-
Income from investments other than land and buildings	6				6	3
Rents from land & buildings	11,010				11,010	6,340
Gross receipts from other charitable activities	-				-	-
	-				-	-
A1 Sub total	32,862	-	-	-	32,862	58,653
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	-
Proceeds from sale of investments	-				-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	32,862	-	-	-	32,862	58,653
A3 Payments						
Expenses for fundraising activities	-				-	
Gross trading payments	-				-	
Investment management costs	-				-	
Payments relating directly to charitable activities	21,663				21,663	51,847
Grants and donations	-				-	-
Governance costs:						
Audit / independent examination	396				396	360
Preparation of annual accounts	-				-	
Legal costs	-				-	
Other	-				-	
	-				-	
A3 Sub total	22,059	-	-	-	22,059	52,207
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	22,059	-	-	-	22,059	52,207
Net receipts / (payments)	10,803	-	-	-	10,803	6,446
A5 Transfers to / (from) funds						
	-				-	-
Surplus / (deficit) for year	10,803	-	-	-	10,803	6,446

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

General fund is used for religious and other charitable purposes. The Youth Fund is to develop mission towards children and young people and to develop them in body, spirit and mind.

	Type of activity or project supported	Individual / institution	Number of grants made	£
C2 Grants				0

C3a Trustee remuneration		
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Authority under which paid

	£
C3b Trustee remuneration - details	
Diocese of Brechin- Gross Stripend	2,749
Scottish Episcopal Church Pension Fund- Contributions	885

C4a Trustee expenses	If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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	Number of trustees	£
C4b Trustee expenses - details	0	0

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
C5 Transactions with trustees and connected persons				

C6 Other information	
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St Ninian's Scottish Episcopal Church

SC 006433

St Ninian's Scottish Episcopal Church

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Congregational Income - FWO/DD/Open Plate	12,187				12,187	13,386
Other Donations	1,486				1,486	3,644
Tax recovered	3,669				3,669	3,369
					-	-
Total	17,342	-	-	-	17,342	20,399

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Diocese of Brechin	2,749		2,749	24,480
(Girls Brigade)	-		-	200
Home Mortification (Stay and Play)	-		-	2,400
Faith in Community Crisis Grant	-		-	1,250
Dean's allowance and clergy expenses	1,425		1,425	-
SEC	-		-	3,035
Total	4,174	-	4,174	31,365

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Sundries	-				-	-
	-				-	-
					-	-
					-	-
					-	-
					-	-
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Diocesan Quota	3,043				3,043	3,277
Clergy Costs	4,467				4,467	33,310
Property Expenses	11,746				11,746	11,972
Church Expenses	1,452				1,452	1,121
Administrative Costs	269				269	549
Youth Group	686				686	56
Crisis Grant	-				-	1,250
Donations	-				-	312
Total	21,663	-	-	-	21,663	51,847

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below General	Unrestricted fund 2 - enter name of fund below Fabric	Unrestricted fund 3 - enter name of fund below Youth	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	16,146		1,196		17,342	20,399
Legacies					-	-
Grants	4,174				4,174	31,365
Receipts from fundraising activities	# 330				330	546
Gross trading receipts					-	-
Income from investments	# -	6			6	3
Rents from land & buildings	# 11,010				11,010	6,340
Gross receipts from other charitable activities					-	-
Sub total	31,660	6	1,196	-	32,862	58,653
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	31,660	6	1,196	-	32,862	58,653
Payments						
Expenses for fundraising activities						
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	20,977	-	686		21,663	51,847
Grants and donations					-	-
Governance costs:						
Audit / independent examination	# 396				396	360
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	21,373	-	686	-	22,059	52,207
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	21,373	-	686	-	22,059	52,207
Net receipts / (payments)	10,287	6	686	-	10,803	6,446
Transfers to / (from) funds						
Surplus / (deficit) for year	10,287	6	686	-	10,803	6,446

Nature and purpose of funds

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	#				-	
Gross trading receipts					-	
Income from investments other than land and buildings	#				-	
Rents from land & buildings	#				-	
Gross receipts from other charitable activities					-	
Sub total	2	-	-	-	-	-
	#				-	#
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	0
Proceeds from sale of investments					-	
Sub total		-	-	-	-	-
Total receipts		-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs					-	
Audit / independent examination	#				-	
Preparation of annual accounts					-	
Legal costs	#				-	
Sub total		-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total		-	-	-	-	-
Total payments		-	-	-	-	-
Net receipts / (payments)		-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year		-	-	-	-	-

Nature and purpose of funds