

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	1	Jan	2024		31	Dec	2024

Reference and administration details

Charity name Williamson Memorial Unitarian Christian Church

Other names charity is known by

Registered charity number SC0 09358

Charity's principal address 1 Dudhope Street  
Dundee

Postcode DD1 1JT

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
	Secretary		

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
------	-----------------------------------

Structure, governance and management

Type of governing document Constitution dated 1964 and 1982 (as amended) and further amended on 20<sup>th</sup> January 2008.

Trustee recruitment and appointment Trustees are Members of the Church appointed at the AGM.



## Objectives and activities

### Charitable purposes

"1 To teach and to put into practice the principles of Unitarianism which traditionally include:

- a) The use of reason and experience in thinking about religion;
- b) The freedom of the individual to develop his/her own religious ideas and
- c) Recognition of the varieties of the views and beliefs of other people.

2 To study as a community the continuing evolution of religion, particularly as it applies to the everyday life of the individual.

3 To provide the opportunity for public worship.

### Summary of the main activities in relation to these objects

The Church meets weekly at 11am on a Sunday morning for a service. A Minister is currently employed part time and leads services on 2 Sundays per month. Other services are led by members of the congregation and visiting preachers. These services seek to explore and promote Unitarianism and the Minister is expected to do this in their wider work. The Minister and a Registered celebrant lead rites of passage (baby blessings, weddings and funerals) as required. Pastoral support is provided to the congregation by the Minister and other members of the congregation.

## Achievements and performance

### Summary of the main achievements of the charity during the financial period

The congregation continued to meet in person and on Zoom. In this way a Unitarian presence and outreach in Dundee and the surrounding area was maintained throughout the year. The ongoing use of on-line services has allowed the congregation to reach out to a wider community with people from all over the UK and France joining our services. We are grateful to our Minister and other service leaders for leading worship. Our new celebrant conducted a baby blessing in 2024; the Minister conducted 2 funerals. We had a church holiday in the summer and this has become an annual fixture that has helped to re-energise members in the autumn. The letting of the Church Hall has been enabled us to make fuller use of the building in 2024 and the lease has been renewed. We have continued to let out the car park during the week. Thanks to another member's work we were able to start claiming Gift Aid in 2024. This has led to greater financial stability than recent years. We continue to take steps to ensure succession planning.

## Financial review

### Brief statement of the charity's policy on reserves

The Church seeks to maintain sufficient reserves to continue its activity. These have been drawn on in recent years but through letting of the building and car park and improved access to Speed Trust funds we are moving closer to a balanced budget. The Gift Aid claim was made towards the end of 2023 was paid in 2024 and that should also help.

### Details of any deficit

Much of the deficit reported is as the result of timing issues, particularly around insurance costs. Gift Aid and Speed funds are expected that will cover much of it.

### Donated facilities and services (if any)

Additional information

has been in contact with the General Assembly of Unitarian and Free Christian Churches concerning the  
The General Assembly has widened the scope of the Fund to support of the Church.

on

I declare that they have approved the trustees' report above.

half of the charity's trustees

Signature(s)

name(s)

(e.g. Chair)

Secretary

Trustee

Date 6-4-25

6-4-2024

SC

Receipts and payments accounts						
For the period from	Period 1			to	Period 2	
	1	Jan	2024		31	Dec 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 £
<b>A1 Receipts</b>						
Donations	5,209				5,209	3,316
Legacies		14,098			14,098	10,622
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	4,433				4,433	4,239
Rents from land & buildings	11,157				11,157	9,219
Gross receipts from other charitable activities	2,887				2,887	
					-	
<b>A1 Sub total</b>	<b>23,686</b>	<b>14,098</b>	<b>-</b>	<b>-</b>	<b>37,784</b>	<b>27,397</b>
<b>A2 Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>A2 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>23,686</b>	<b>14,098</b>	<b>-</b>	<b>-</b>	<b>37,784</b>	<b>27,397</b>
<b>A3 Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	16,297	22,551			38,848	37,218
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
<b>A3 Sub total</b>	<b>16,297</b>	<b>22,551</b>	<b>-</b>	<b>-</b>	<b>38,848</b>	<b>37,218</b>
<b>A4 Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>A4 Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>16,297</b>	<b>22,551</b>	<b>-</b>	<b>-</b>	<b>38,848</b>	<b>37,218</b>
<b>Net receipts / (payments)</b>	<b>7,389</b>	<b>(8,453)</b>	<b>-</b>	<b>-</b>	<b>(1,064)</b>	<b>(9,821)</b>
<b>A5 Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>7,389</b>	<b>(8,453)</b>	<b>-</b>	<b>-</b>	<b>(1,064)</b>	<b>(9,821)</b>

## Section B Statement of balances

Categories	Details	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 £
B1 Cash funds	Cash and bank balances at start of year	7,982	12,482			20,464	30,285
	Surplus / (deficit) shown on receipts and payments account	7,389	(8,453)			(1,064)	9,821
						-	
						-	
	Cash and bank balances at end of year	15,371	4,029	-	-	19,400	20,464
(Agree balances with receipts and payments account(s))							19,542

Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Elin Walsh	1125	1,124
	Interactive Investor	74,265	66,823
	HBOS	63,879	55,369
Total		139,269	123,315

Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Church building		168,300	168,300
Total		-	168,300	168,300

Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			
Total		-	-

Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities			
Total		-	-

Signed by one or two trustees  
on behalf of all the trustees

Signature

Print Name

Date of  
approval


SC

## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted funds last period	Unrestricted funds current period	Unrestricted funds last period	Unrestricted funds current period	Total unrestricted funds	Total unrestricted funds last period
<b>Receipts</b>						
Donations	5,209				5,209	3,316
Legacies		14,098			14,098	10,622
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings	11,157				11,157	9,219
Gross receipts from other charitable activities	7,320				7,320	4,239
<b>Sub total</b>	<b>23,686</b>	<b>14,098</b>	<b>-</b>	<b>-</b>	<b>37,783</b>	<b>27,397</b>
cross ref error						
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	26,512
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,512</b>
<b>Total receipts</b>	<b>23,686</b>	<b>14,098</b>	<b>-</b>	<b>-</b>	<b>37,783</b>	<b>53,909</b>
cross ref error						
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	16,297	22,551			38,848	36,938
Grants and donations					-	280
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>16,297</b>	<b>22,551</b>	<b>-</b>	<b>-</b>	<b>38,848</b>	<b>37,218</b>
cross ref error						
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>16,297</b>	<b>22,551</b>	<b>-</b>	<b>-</b>	<b>38,848</b>	<b>37,218</b>
cross ref error						
<b>Net receipts / (payments)</b>	<b>7,389</b>	<b>(8,453)</b>	<b>-</b>	<b>-</b>	<b>(1,064)</b>	<b>16,691</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>7,389</b>	<b>(8,453)</b>	<b>-</b>	<b>-</b>	<b>(1,064)</b>	<b>16,691</b>
cross ref error						
<b>Nature and purpose of funds</b>						

- SC

**Additional analysis (3)****6 Breakdown of restricted funds**

	2007	2008	2009	2010	Total restricted funds	Total restricted funds last period
<b>Receipts</b>						
Donations					-	
Legacies	14,098				14,098	10,622
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					-	
<b>Sub total</b>	<b>14,098</b>	-	-	-	<b>14,098</b>	<b>10,622</b>
					cross ref error	
<b>Receipts from asset &amp; investment sales</b>						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>14,098</b>	-	-	-	<b>14,098</b>	<b>10,622</b>
					cross ref error	
<b>Payments</b>						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	22,551				22,551	10,122
Grants and donations					-	
Governance costs					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
<b>Sub total</b>	<b>22,551</b>	-	-	-	<b>22,551</b>	<b>10,122</b>
					cross ref error	
<b>Payments relating to asset and investment movements</b>						
Purchases of fixed assets					-	
Purchase of investments					-	
<b>Sub total</b>	<b>-</b>	-	-	-	<b>-</b>	<b>-</b>
<b>Total payments</b>	<b>22,551</b>	-	-	-	<b>22,551</b>	<b>10,122</b>
					cross ref error	
<b>Net receipts / (payments)</b>	<b>(8,453)</b>	-	-	-	<b>(8,453)</b>	<b>500</b>
<b>Transfers to / (from) funds</b>						
					-	
<b>Surplus / (deficit) for year</b>	<b>(8,453)</b>	-	-	-	<b>(8,453)</b>	<b>500</b>
					cross ref error	
<b>Nature and purpose of funds</b>						
The Speed fund is derived from income received from the will of [REDACTED] The Church does not hold the capital						



**WILLIAMSON MEMORIAL UNITARIAN CHRISTIAN CHURCH**  
**FINANCIAL STATEMENT OF INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds	Restricted Funds	2024 Total	2023
	£	£	£	£
<b>INCOME</b>				
<b>Donations and Legacies</b>				
Collections / Donations	4,929.00		4,929.00	2,966.40
Membership Subscriptions	280.00		280.00	350.00
Bequest Income		14,097.63	14,097.63	10,622.19
<b>Charitable Activities</b>				
Hall Rents	5,260.72		5,260.72	4,250.00
Hall Electric	1,380.82		1,380.82	
<b>Investments</b>				
Car Parking Rents	4,515.00		4,515.00	4,969.00
Dividends	4,433.32		4,433.32	4,239.40
Other Charitable Activities	2,886.79		2,886.79	
<b>Total</b>	<b>23,685.65</b>	<b>14,097.63</b>	<b>37,783.28</b>	<b>27,396.99</b>
<b>EXPENDITURE</b>				
<b>Remunerations</b>				
Stipend	1,234.68	14,327.47	15,562.15	13,270.74
Cleaner	723.20	2,164.50	2,887.70	2,631.00
Ministers Expenses	424.75	601.98	1,026.73	909.18
Ministers Pension	4,530.24		4,530.24	4,186.80
Employers NI+Tax	1,460.50	4,463.89	5,924.39	5,277.76
<b>Church Expenses</b>				
Utilities	2,769.08		2,769.08	5,947.11
Pulpit Supply	62.00	55.35	117.35	100.00
Insurance	4,017.46		4,017.46	1,741.27
Miscellaneous				692.74
Donations / Subs	465.00		465.00	280.00
Church Expenses	609.87	937.41	1,547.28	2,874.16
<b>Total</b>	<b>16,296.78</b>	<b>22,550.60</b>	<b>38,847.38</b>	<b>37,218.02</b>
<b>Balance on year</b>	<b>7388.87</b>	<b>(8,452.97)</b>	<b>(1064.10)</b>	<b>(9,821.03)</b>

**WILLIAMSON MEMORIAL UNITARIAN CHRISTIAN CHURCH**  
**BANK AND INVESTMENT BALANCES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
Cash at Start of Year	7,982.36	12,481.58	20,463.94	30,284.97
Provisional Deficit	7,388.87	(8,452.97)	(1,064.10)	(9,821.03)
Cash at end of Year	15,371.23	4,028.61	19,399.84	20,463.94
Gifts Waiver	-	1,124.89	1,124.89	1,123.77
Interactive Investor	74,264.96	-	74,264.96	66,822.86
Barney Allen Fund	63,878.81	-	63,878.81	55,368.58
<b>Total</b>	<b>138,143.77</b>	<b>1,124.89</b>	<b>139,268.66</b>	<b>123,315.21</b>

**Independent Examiners Statement:**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with the appropriate Regulations have not been met or, to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

