

WILLIAMSON MEMORIAL UNITARIAN CHRISTIAN CHURCH
BANK AND INVESTMENT BALANCES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds	Restricted Funds	Total	2024
	£	£	£	£
Cash at Start of Year	15,371.23	4,028.61	19,399.84	20,463.94
Surplus / Deficit	(10,805.65)	4,160.86	(6,644.79)	(1,064.10)
Cash at end of Year	4,565.58	8,189.47	12,755.05	19,399.84
Elin Walsh	-	1,127.71	1,127.71	1,124.89
Interactive Investor	82,375.12	-	82,375.12	74,264.96
Sandy Allan Fund	79,289.85	-	79,289.85	63,878.81
Total Investments	161,664.97	1,127.71	162,792.68	139,268.66
Total Assets ¹			175,547.73	158,668.50

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.

Examiner:

Peter Mc Bride

Date: 5/4/2026

¹ The value of the Church building is not included.

WILLIAMSON MEMORIAL UNITARIAN CHRISTIAN CHURCH
FINANCIAL STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds	Restricted Funds	2025 Total	2024
	£	£	£	£
INCOME				
Donations and Legacies				
Collections / Donations	4,364.10	-	4,364.10	4,929.00
Membership Subscriptions	315.00	-	315.00	280.00
Bequest Income	-	10,809.22	10,809.22	14,097.63
	-			
Charitable Activities				
Hall Rents	6,151.44	-	6,151.44	5,260.72
Hall Electric	2,778.51	-	2,778.51	1,380.82
Investments				
Car Parking Rents	4,175.00	-	4,175.00	4,515.00
Dividends	3,251.34	-	3,251.34	4,433.32
Gift Aid	1,309.29	-	1,309.29	2,886.79
Total	22,344.68	10,809.22	33,153.90	37,783.28
EXPENDITURE				
Remunerations				
Stipend	11,756.88	3,966.72	15,723.60	15,562.15
Cleaner	2,311.65	793.65	3,105.30	2,887.70
Ministers Expenses	656.47	184.20	840.67	1,026.73
Ministers Pension	4,681.68	-	4,681.68	4,530.24
Employers NI+Tax	4,074.48	1,300.20	5,374.68	5,924.39
Church Expenses				
Utilities	5,737.02	-	5,737.02	2,769.08
Pulpit Supply	84.90	-	84.90	117.35
Insurance	2,191.29	-	2,191.29	4,017.46
Miscellaneous	-	-		-
Donations / Subs	320.00	-	320.00	465.00
Church Expenses	1,335.96	403.59	1,739.55	1,547.46
	-	-	-	
Total	33,150.33	6,648.36	39,798.69	38,847.38
Balance on year	(10,805.65)	4,160.86	(6,644.79)	(1064.10)

Details of any deficit

The deficit is larger than hoped. Part of this is due to timing issues over the payment of utility bills and the Speed Trust. A reduction in dividends and giving with general increases in employment and other costs have not helped.

Donated facilities and services (if any)**Other optional information**

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

Declaration

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

Signed on behalf of the charity's trustees**Signature(s)***Iris M Ellwood**K. McIntosh***Full name(s)***IRIS MARY ELLWOOD**Kate Murray McIntosh
McIntosh***Position (e.g. Chair)***Secretary**TRUSTEE***Date***12.4.26**12/04/26*

APPENDIX 1

OSCr

Office of the Scottish Charity Regulator

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	Jan	2025	To	31	Dec	2025

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)	Date acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs I Ellwood	Secretary		
2	Mr R Ogg			
3	Mr K McDonald			
4				
5				

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	Date 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 th 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 Minister also conducted 1 funeral.

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 2025 and we hope to renew the lease in 2026.

We have continued to let out the car park during the week although the number of spaces let has been depleted and we hope to increase that again in 2026.

Thanks to another member's work we continued to claim Gift Aid in 2025. This has led to greater financial stability than recent years.

We have had some issues with the plumbing towards the end of 2025 and hope that these will be resolved soon.

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 on-going Gift Aid claims should also help. These were first received in 2024 and thus the 2025 figure is lower as it is only for one year.