

## APPENDIX 1

OSCr

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
	01	09	24		31	08	25

## Reference and administration details

Charity name  
Other names charity is known by  
Registered charity number  
Charity's principal address

CHURCH OF THE HOLY ROOD, CARNOUSTIE

SCO 09480

60 Maule Street

Carnoustie

Angus

Postcode DD7 6AB

## 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)
1	Chair		
2	Secretary		
3	Treasurer		
4			
5			
6			
7			
8	PVG Co-ordinator		
9			
10		Appointed 24.11.24	
11		Co-opted 10.03.25	
12			
13			
14			
15			
16			
17			
18			
19			
20			

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11		Co-opted 10.03.25	
12			
13			
14			
15			
16			
17			
18			
19			
20			



## 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

The Church is an unincorporated association, governed by Constitution (last amended in April 2010). For the purposes of charities law, the members of the Vestry are the Charity Trustees of the Church. The Bishop has pastoral oversight of all congregations within the Diocese, and all congregations are subject to Canon Law of the Scottish Episcopal Church. Members of the Vestry normally hold office for three years and are elected at the Annual General Meeting. The Lay Representative who represents the Church at the Diocesan Synod is elected annually by members of the Congregation at the Annual General Meeting. The Vestry Secretary and Treasurer are appointed by the Vestry. The Priest-in-Charge is appointed by the Vestry and the Bishop of the Diocese.

### Trustee recruitment and appointment

Day to day management is delegated to the ministry team with the Vestry authorising policy relating to temporal affairs and appointing staff. The Priest-in-Charge is responsible for the spiritual affairs of the Church and delegates aspects of the Church's operations to the ministry team.

The Vestry reviews on a regular basis, the major risks to which the Church is exposed, and systems or procedures have been established to manage those risks.

## Objectives and activities

### Charitable purposes

The objectives of the Vestry are to advance the mission of the Christian Church, through worship, service and fellowship. These objectives are carried out through mission and pastoral activities. The principal activities of the Church are public worship and the spiritual development of its members. It is anticipated that our newly refurbished vestry will become a facility that other groups may use, thereby enhancing our interface with the wider community in the town.

Donations are made to a charitable cause at a local level to support the community, but in the current financial situation that the Church faces, these have been significantly curtailed.

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

In carrying out its objectives the Vestry depends upon the contribution, both human and material, of many volunteers within the Congregation. Activities carried out include contributions preparatory to and during worship, service on sub committees and through group activities, the maintenance of premises and fabric and a variety of pastoral and social activities whilst reaching out to the wider community whenever possible. These contributions are highly valued, and all members of the Congregation are encouraged to, and many do, participate in them.

## Achievements and performance

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

The shared ministry with Church of the Holy Rood, Carnoustie and the Church of the Holy Trinity, Monifieth, continues. [REDACTED] has completed his transitional ministry and has now been appointed on a substantive and permanent basis.

The vestry refurbishment has been completed and the vestry is now beginning to be used by various community groups. During the year two large flat screen monitors and sound equipment were purchased from grant funding. This audio visual facility will, it is hoped, further enhance the attractiveness of the venue to community groups.

Regular worship has continued throughout the year, with communion served each Sunday, with the exception of the first Sunday of each month which is reserved for a service of morning prayer.

## Financial review

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

The Charity has no reserves other than bank balances which will be used should there be a deficit in any year.

### Details of any deficit

There was a surplus of £13,621 during the year. This comprises a surplus on Unrestricted Funds of £18,604, and a deficit on Restricted Funds of £4,983. The Unrestricted Funds surplus reflects a generous legacy received of just over £23,000, however this is offset by the fact that our income is being outpaced by our expenditure despite best efforts to contain it.

The main components of that expenditure included clergy (£10,458), repairs and maintenance to the church (£5,863), diocesan quota (£3,468), and insurance (£3,003), rectory costs £3,112.

So far as Restricted Funds are concerned, the deficit reflects grants and donations received in previous years being expended on the completion of the vestry refurbishment during the current year.

### Donated facilities and services (if any)

Not applicable.

APPENDIX 1

Other optional information

Declaration

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

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Chair

Treasurer

Date

26/10/2025

26/10/25



## Church of the Holy Rood, Carnoustie

SCO09480



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
		01	09		2024		31

## 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	18,324				18,324	19,729
Legacies	23,144				23,144	-
Grants		4,500			4,500	10,776
Receipts from fundraising activities	4,108	453			4,561	5,165
Gross trading receipts					-	-
Income from investments other than land and buildings	4,006				4,006	4,276
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
					-	-
<b>A1 Sub total</b>	<b>49,582</b>	<b>4,953</b>	<b>-</b>	<b>-</b>	<b>54,535</b>	<b>39,946</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>49,582</b>	<b>4,953</b>	<b>-</b>	<b>-</b>	<b>54,535</b>	<b>39,946</b>
<b>A3 Payments</b>						
Expenses for fundraising activities	1,200				1,200	1,200
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	29,743	9,936			39,679	39,093
Grants and donations	35				35	54
Governance costs:						
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Other					-	-
					-	-
<b>A3 Sub total</b>	<b>30,978</b>	<b>9,936</b>	<b>-</b>	<b>-</b>	<b>40,914</b>	<b>40,347</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>30,978</b>	<b>9,936</b>	<b>-</b>	<b>-</b>	<b>40,914</b>	<b>40,347</b>
<b>Net receipts / (payments)</b>	<b>18,604</b>	<b>(4,983)</b>	<b>-</b>	<b>-</b>	<b>13,621</b>	<b>(401)</b>
<b>A5 Transfers to / (from) funds</b>						
<b>Surplus / (deficit) for year</b>	<b>18,604</b>	<b>(4,983)</b>	<b>-</b>	<b>-</b>	<b>13,621</b>	<b>(401)</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	100,429	6,691			107,120	107,521
	Surplus / (deficit) shown on receipts and payments account	18,604	(4,983)			13,621	(401)
						-	
						-	
	Cash and bank balances at end of year	119,033	1,708	-	-	120,741	107,120
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

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

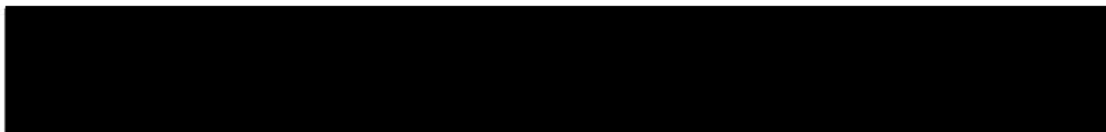
	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	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


26/10/25  
26/10/25







## Additional analysis (2)

## 5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below <b>General</b>	Unrestricted fund 2 - enter name of fund below <b>50 Club (Designated Fund)</b>	Unrestricted fund 3 - enter name of fund below <b>Shared Ministry (Designated Fund)</b>	Unrestricted fund 4 - enter name of fund below	<b>Total unrestricted funds</b>	<b>Total unrestricted funds last period</b>
<b>Receipts</b>						
Donations	18,324				18,324	19,193
Legacies	23,144				23,144	-
Grants					-	-
Receipts from fundraising activities	2,908	1,200			4,108	5,115
Gross trading receipts					-	-
Income from investments other than land and buildings	4,006				4,006	4,276
Rents from land & buildings					-	-
Gross receipts from other charitable activities					-	-
<b>Sub total</b>	<b>48,382</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>49,582</b>	<b>28,584</b>
<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>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>48,382</b>	<b>1,200</b>	<b>-</b>	<b>-</b>	<b>49,582</b>	<b>28,584</b>
<b>Payments</b>						
Expenses for fundraising activities	1,200				1,200	1,200
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	28,168	1,575			29,743	33,334
Grants and donations	35				35	54
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
<b>Sub total</b>	<b>29,403</b>	<b>1,575</b>	<b>-</b>	<b>-</b>	<b>30,978</b>	<b>34,588</b>
<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>29,403</b>	<b>1,575</b>	<b>-</b>	<b>-</b>	<b>30,978</b>	<b>34,588</b>
<b>Net receipts / (payments)</b>	<b>18,979</b>	<b>(375)</b>	<b>-</b>	<b>-</b>	<b>18,604</b>	<b>(6,004)</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>18,979</b>	<b>(375)</b>	<b>-</b>	<b>-</b>	<b>18,604</b>	<b>(6,004)</b>

## Nature and purpose of funds

General Fund - Unrestricted Fund to be used at discretion of Trustees  
 50 Club - Monthly fundraising prize draw profits from which may be used at the discretion of Trustees  
 Shared Ministry - Funds earmarked by Trustees to pay for the costs of a shared ministry, pending permanent appointment of priest. Permanent appointment now made and this designated fund has therefore been exhausted and closed down.

All of the above funds, whilst available to be used at the discretion of Trustees, must be used in accordance with the aims and objectives of the church.

## Church of the Holy Rood, Carnoustie

SCO09480

## 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
	Glenalmond	Window Covers	Vestry Refurbishment	Choir Fund		
<b>Receipts</b>						
Donations					-	536
Legacies					-	-
Grants			4,500		4,500	10,776
Receipts from fundraising activities	286			167	453	620
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>286</b>	<b>-</b>	<b>4,500</b>	<b>167</b>	<b>4,953</b>	<b>11,932</b>
<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>-</b>	<b>-</b>	<b>-</b>
<b>Total receipts</b>	<b>286</b>	<b>-</b>	<b>4,500</b>	<b>167</b>	<b>4,953</b>	<b>11,932</b>
<b>Payments</b>						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities	160		9,776		9,936	5,759
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
					-	-
					-	-
<b>Sub total</b>	<b>160</b>	<b>-</b>	<b>9,776</b>	<b>-</b>	<b>9,936</b>	<b>5,759</b>
<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>160</b>	<b>-</b>	<b>9,776</b>	<b>-</b>	<b>9,936</b>	<b>5,759</b>
<b>Net receipts / (payments)</b>	<b>126</b>	<b>-</b>	<b>(5,276)</b>	<b>167</b>	<b>(4,983)</b>	<b>6,173</b>
<b>Transfers to / (from) funds</b>					-	
<b>Surplus / (deficit) for year</b>	<b>126</b>	<b>-</b>	<b>(5,276)</b>	<b>167</b>	<b>(4,983)</b>	<b>6,173</b>

## Nature and purpose of funds

Glenalmond - Funds raised by sale of craft items, to be used to pay for/subsidise attendance of young church people at Glenalmond retreat.  
Window covering - funds donated to pay for protection of stained glass windows in the church.  
Vestry Refurbishment Fund - Grants received to pay for the general upgrade of the vestry (new ceiling, upgrade toilet, provision of sink etc.)  
Choir Fund - Funds raised by choir annual subscriptions, to be used for the benefit of the choir and its members.



# APPENDIX 3



**Report to the trustees/members of**

**Registered charity number**

**On the accounts of the charity for the period**

**Set out on pages**

**Respective responsibilities of trustees and examiner**

**Basis of independent examiner's statement**

**Independent examiner's statement**

**Signed:**

**Name:**

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

**Address:**

Independent examiner's report on the accounts							V2
Charity name							
CHURCH OF THE HOLY ROOD, CARNOUSTIE							
Registered charity number							
SCO 09480							
Period start date					Period end date		
Day	Month	Year		Day	Month	Year	
01	09	24	to	31	08	25	
Appendix 2 (6 pages)						(remember to include the page numbers of additional sheets)	

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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.

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.

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.