

Scottish Charity No. SC011118

Duke Street United Reformed Church

Trustees' Report and Financial Statements
For the year ended 31 December 2024



Innes & Partners
Chartered Certified Accountants

Duke Street United Reformed Church

Contents of the Financial Statements *for the year ended 31 December 2024*

	Page
Report of the Trustees	1 - 2
Report of the Independent Examiner	3
Receipts and Payments Account	4
Statement of Balances	5
Notes to the Financial Statements	6 - 7

Duke Street United Reformed Church

Report of the Trustees for the year ended 31 December 2024

The Trustees are pleased to present their report together with the financial statements of the church for the year ended 31 December 2024.

Bankers

Royal Bank of Scotland PLC
36 St Andrews Square
Edinburgh
EH2 2YB

Status of Charity and Governing Document

Duke Street United Reformed Church is established by Constitution. It is a registered Scottish Charity (No. SC011118).

The church is a member of the United Reformed Church which is 'Called to be God's people, transformed by the gospel, to make a difference in today's world'. The principal office is in London with an office for the Scottish Synod based in Glasgow.

Within the wider United Reformed Church the local church is a participant in the life of the national church and also of the Synod. The minister and a number of members have served on church committees and groups.

Objectives

The objectives are as follows:

- Worship – the church will continue to meet weekly for worship within the church premises whilst also providing a live transmission online via Facebook.
- Local and national relationships – the church will maintain and seek to develop relationships with a range of faith groups and local organisations through involvement in local and national groups. It will extend its involvement in the care of homeless people through joining the rota of churches providing Night Shelters for homeless people through the winter months. The members will continue to operate monthly on the Care Van. The Bethany Christian Trust co-ordinate both the Care Van and the Night Shelter work.
- Accommodation – The church will continue to make its accommodation available for use by community groups.
- Finance – The church will continue to seek ways to increase fund raising and weekly giving from members.
- Church profile – Progress will continue to be made in raising the church profile, through our Church website and Facebook page in 2025.

Appointment of Elders and Managers

The constitution of the local church provides for the appointment of elders and managers. The elders have responsibility for pastoral and worship matters within the life of the congregation. When the church was an independent congregational fellowship, elders, once appointed, were appointed for life. This tradition has continued since the union with the United Reformed Church. The management committee are Trustees as follows:

Managers are appointed to serve for a four-year term, are able to offer themselves for re-election and have responsibility for matters of fabric, buildings and finance. The elders and managers, along with the minister, now meet together regularly throughout the year to discuss all matters relating to the operation of the church. The group is responsible to the church meeting of which there are four meetings held each year.

Activities and achievements

The church has continued to meet regularly within the church and online through Facebook as required by the constitution and has addressed each of the objectives agreed for 2024.

The Youth groups attached to the church both the Boys Brigade and the Guides have continued to flourish and grow during the year with excellent leaders in place.

Duke Street United Reformed Church

Report of the Trustees for the year ended 31 December 2024

Activities and achievements (continued)

The principal activities of the congregation in the year were the holding of public worship in the Sanctuary on the Lord's Day, meeting for prayer and Bible study, involvement in local and national groups, maintaining and seeking to develop relationships with a range of faith groups and local organisations.

The main sources of income are donations from the members of the church, some events and the rental of the church premises. The fabric of the church building has been kept under regular review and any necessary repairs carried out.

Financial review

Principal sources of funding

The church receives its funding by way of weekly offerings, rental of the church premises and Gift Aid donations from church members.

Results for the year

The financial statements for the year are set out on pages 4 to 7. The Receipts and Payments Account on page 4 reflects a deficit of £11,806 (2023: surplus of £4,216).

Reserves

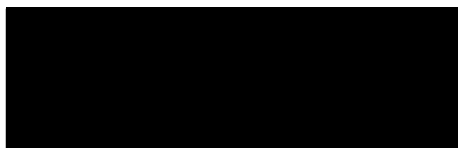
It is the policy of the church to maintain unrestricted funds at a level which equates to approximately six months unrestricted expenditure that allows sufficient funds to enable the ongoing work of the church to be maintained. The General Fund on page 5 at 31 December 2024 amounted to £63,082 (2023: £74,553), which is above the required level.

Total reserves, including restricted funds, amounted to £63,082 (2023: £74,888).

Donations and gifts

The church makes donations from its tithed gift income to individuals and organisations that are generally known to the Trustees and the church. The beneficiaries are involved in activities or ministries compatible with the church's objectives.

On behalf of the Trustees



President

Dated: 22.04.2025

Duke Street United Reformed Church

Report of the Independent Examiner to the Trustees for the year ended 31 December 2024

I report on the accounts of the church for the year ended 31 December 2024 which are set out on pages 4 to 7.

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 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.

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 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

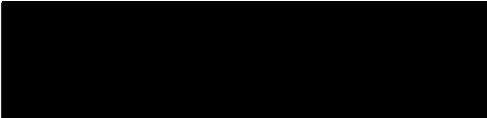
In the course of my examination, no matter has come to my attention

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

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.


Managing Director

Innes & Partners Limited
Chartered Certified Accountants

Innes House
18 Shairps Business Park
Houstoun Road
Livingston
EH54 5FD

Date: 28/4/2025

Duke Street United Reformed Church

Receipts and Payments Account

For the year ended 31 December 2024

	General fund £	Restricted funds £	2024 Total £	2023 Total £
Receipts				
Voluntary income freewill offering	2,076	-	2,076	4,704
Voluntary income gift aid	3,466	-	3,466	3,382
Voluntary income open plate	1,100	-	1,100	836
Grants	5,000	-	5,000	6,939
Donations individuals	12,718	-	12,718	11,264
Donations organisations	200	-	200	-
Premises rental income	11,500	-	11,500	15,616
Elephant stall	446	-	446	229
Events	2,231	-	2,231	2,729
Interest Received	926	-	926	819
Penny a day boxes	33	-	33	17
Other income	2,120	-	2,120	1,098
Total receipts	41,816	-	41,816	47,633
Payments				
Maintenance of ministry	19,659	-	19,659	18,755
Organ repair and maintenance	-	-	-	720
Ministry expenses	4,550	-	4,550	3,850
Organist salary	3,351	-	3,351	3,143
Cleaner salary	4,013	-	4,013	3,547
Other salaries - NIC	808	-	808	1,075
Building repairs	4,376	-	4,376	1,872
Building maintenance	8,065	-	8,065	1,956
Utilities costs	2,904	-	2,904	2,349
Insurance	2,607	-	2,607	1,851
Church subscriptions	286	-	286	143
Miscellaneous donations	424	-	424	258
Donations to URC Synod	301	-	301	-
Telephone	642	-	642	570
Travel and entertainment	-	-	-	314
PR literature and brochures	-	-	-	72
Church stationery and printing	69	-	69	-
Ministry pulpit supply	-	-	-	225
Church events catering	213	-	213	45
Church events Outings	201	-	201	1,005
Copyright licence	286	-	286	271
Website	-	-	-	498
Miscellaneous expenses	-	-	-	103
Independent examination	648	-	648	594
Bank charges	219	-	219	201
Total payments	53,622	-	53,622	43,417
Surplus/(Deficit) before transfers	(11,806)	-	(11,806)	4,216
Transfer between funds	335	(335)	-	-
Surplus/(Deficit) after transfers	(11,471)	(335)	(11,806)	4,216
Total funds brought forward	74,553	335	74,888	70,672
Closing fund balance	63,082	-	63,082	74,888

Duke Street United Reformed Church

Statement of Balances

As at 31 December 2023

	Notes	2024			2023		
		Opening balance £	(Deficit) for year £	Closing balance £	Opening balance £	Surplus for year £	Closing balance £
Bank and cash in hand		74,888	(11,806)	63,082	70,672	4,216	74,888
Total cash balances		74,888	(11,806)	63,082	70,672	4,216	74,888

Represented by:

Unrestricted funds

5

General

63,082

74,553

Restricted funds

6

Benevolent

-

271

COVID-19

-

64

63,082

74,888

Statement of assets at 31 December 2024

Heritable property (at cost)	440,000	440,000
Trade debtors	1,070	550
Tax reclaim due	3,180	3,404
Other debtors	-	9
	4,250	3,963

Statement of liabilities at 31 December 2024

Independent examination fee	720	648
Payments due to HMRC	585	760
Salaries due to employees	698	864
	2,003	2,272

The financial statements on pages 4 to 7 were approved by the Trustees on 22 April 2025 and signed on their behalf by the undernoted:

President

Treasurer

The notes on page 6 to 7 form part of these financial statements.

Duke Street United Reformed Church

Notes to the financial statements

For the year ended 31 December 2024

1. Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis of financial statements

The financial statements have been prepared on a receipts and payments basis.

Receipts and Payments Account

For the purpose of the Receipts and Payments account as shown on page 4, funds are defined as follows:

Unrestricted funds comprise grants and other income received for the objects of the church without further specified purpose and are available as general funds.

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.

2. Donations

The church made donations to UK based charities of £424 (2023 : £258) during the year ending 31 December 2024.

3. Transactions with Trustees

There were no transactions with the Trustees, and no remuneration nor expenses were paid to the Trustees, during the year ending 31 December 2023 (2022 : nil).

4. Staff costs and numbers

	2024	2023
	£	£
Gross salaries	8,172	7,765
	<u>8,172</u>	<u>7,765</u>

The average number of employees during the year was 2 (2022: 2).

Prior to 31 March 2018 the church made payments to the United Reformed Church Ministry and Mission fund in respect of the minister's salary and expenses. Since 1 April 2018 payments have been made to the United Reformed Church Ministry and Mission fund in respect of the minister's salary and payments have been made to Saughtonhall United Reformed Church in respect of the minister's expenses. Total payments were as follows:

	2024	2023
	£	£
Maintenance of ministry	19,659	18,755
Ministry expenses and manse council tax	4,550	3,850
	<u>24,209</u>	<u>22,605</u>

Duke Street United Reformed Church

Notes to the financial statements

For the year ended 31 December 2024

5. Unrestricted funds	Balance at 01.01.2024	Receipts	Payments	Transfers	Balance at 31.12.2024
	£	£	£	£	£
General	74,553	41,816	(53,622)	335	63,082
Total unrestricted funds	74,553	41,816	(53,622)	335	63,082

Explanation of funds

The *Unrestricted General fund* represents all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

6. Restricted funds	Balance at 01.01.2024	Receipts	Payments	Transfers	Balance at 31.12.2024
	£	£	£	£	£
Benevolent	271	-	-	(271)	-
COVID-19	64	-	-	(64)	-
Total restricted funds	335	-	-	(335)	-

Explanation of funds

The *Benevolent fund* represents donations received for charitable activities. Fully expensed in previous year, fund now closed.

The *COVID-19 fund* represents donations received to cover the costs attributable to the impact of COVID-19 on the church. Fully expensed in previous year, fund now closed.