

**Dunfermline Gillespie Memorial Church**  
**of**  
**Scotland**  
**Financial Statements**  
**For**  
**31st December 2024**

**Charity Number: SC011659**

**Congregation Number: 241459**

**Dunfermline Gillespie Memorial Church of Scotland**

**Financial Statements**

**Year Ended 31st December 2024**

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# Dunfermline Gillespie Memorial Church of Scotland

## Members of the Board and Professional Advisers

Year Ended 31st December 2023

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**Charity Number** SC011659

**Congregation Reference Number** 241459

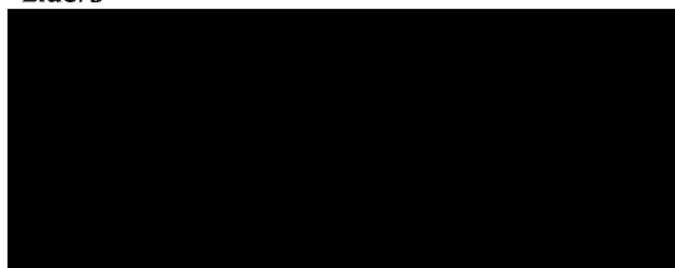
**Principal Office-bearers** Session Clerk: Janice Aitken

Church Treasurer:

Principal Address: The Church Office  
Chapel Street  
Dunfermline  
Fife  
KY12 7AW

### **Trustees**

### ***Elders***



\* Ordained 6<sup>th</sup> October 2024

### ***Minister***



### **Independent Examiner**



Director: Independent Bookkeeping  
Address: Alba Innovation Centre, Alba Campus  
Rosebank Way  
Livingston  
West Lothian  
EH54 7GA

### **Bankers**

Bank of Scotland  
PO Box 18  
Dunfermline  
Fife  
KY11 3AG

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

### **Year Ended 31st December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31st December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

#### **Reference and Administrative Details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

#### **Structure, Governance and Management**

The charity is an unincorporated recognised Scottish charity, registered no. SC011659, and is administered in accordance with the terms of the Deed of Constitution that aligns with recommended style of Church of Scotland and approved by the congregation in March 2015. The revised constitution was approved by Church of Scotland on 20 May 2015 and became effective from that date.

#### **Recruitment and Appointment of Trustees**

Trustees are ordained Elders who serve on the Kirk Session of Gillespie Memorial Church. Appointment is by agreement of the Kirk Session.

#### **Organisational Structure**

The Kirk Session is chaired by the Moderator and meets at least 4 times in a year. Certain responsibilities are delegated to the Leadership Team which came into existence in November 2021 with the remit to streamline the strategic decision making for the life of Gillespie Memorial Church freeing people to use their gifts in service of the Gospel, ultimately ensuring accountability of delivery for the ministry, mission, and worship of GMC. The Kirk Session remains always responsible for both spiritual and temporal affairs within the church, ensuring approval of the Strategic Plan and budget for the congregation.

#### **Volunteers**

The Church relies on its members to volunteer their time, gifts and finance to achieve its objectives and for its normal day to day running.

#### **Objectives and Activities**

The vision of the Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

# Dunfermline Gillespie Memorial Church of Scotland

## Trustees Annual Report

### Year Ended 31st December 2024

Our vision for Gillespie Memorial Church is that:-

- We will 'preach Christ crucified' as we seek to bring others into His welcoming family;
- We will through faith, embody the character of Jesus, the presence of the Holy Spirit and the eternal love of God - in worship, words and action.
- We will diligently seek, through prayer and example, to communicate the relevance of Christ, and
- We will be a visible beacon of hope and joy reaching out to positively serve the people of Dunfermline in the grace and truth of Christ.

Our activities are focused on both church members and the wider Dunfermline community.

We are active in various areas to meet our objectives.

## Achievements and Performance

### Communications

These are undertaken through website, direct comms plus social media utilising Facebook. Podcasting via multiple platforms and YouTube with 73% of listeners from the UK, 25% in the USA, and 2% the rest of the world. Listenership has moved to 2/3 male and 1/3 female according to analytics data with the age profile of listeners concentrated toward to 45-59 age bracket (87%), 28-34 at 10% and 18-22 listenership 3%.

The GMC website continues to be an important part of the church communications strategy, alongside some limited traditional mail and email for dissemination of news and pastoral letters to ensure contact across the church was maintained. There are continuing good links to Presbytery and to the wider work of the Church locally, nationally, and internationally.

### Worship

In 2024, worship took place each Sunday involving many members in sound and visuals, leading prayers, reading scripture and the continued development of the preaching team utilising both lay preachers and retired ministers who are members. Regular twice monthly evening services completed our worship giving opportunities to go deeper in God's word.

Messy Church continued monthly, running alongside the regular diet of worship and continues to be an important part of our worship and outreach activity.

### Fellowship

Our aim is to encourage fellowship within the church and genuine engagement with the wider community. The GMC Guild meet regularly each month, as do the *Men@GMC* group and *Embrace*, the women's group, and the praise band for practice.

Our halls are again in regular use supporting a number of groups and charities as noted:

Fife Street Pastors use the Centre on a Saturday night as their base for sending the Street Pastors out to support young people in the town.

Rainbows, Brownies and Guides - On five occasions each week young people meet as part of the Guiding movement to enjoy a range of activities which serve to develop the young people and build resilience to assist them to cope with life's everyday challenges.

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

**Year Ended 31st December 2024**

### **Achievements and Performance (continued)**

Carnegie Trefoil Guild - a branch of Girlguiding where the adult members pass on their skills and knowledge to local guiding units, from helping Brownies work towards a badge to preparing older girls for a camping adventure.

Express Group - A sociable group, providing activities within the group in a relaxed informal setting, meeting on 3 occasions per week.

Music Teacher - provision of music/singing lessons to young people.

Taken Turf - a young adults group for 18 to 39 year-olds, connecting with one another and to God in worship, teaching, prayer, and evangelism, as well as fostering authentic, joy-filled community.

### ***Mission and Outreach***

#### GM3

Those helped with crisis support for both food and fuel in 2024 have been:

In July 2022 the GM3 ministry launched a twice weekly OpenHouse Café offering low-cost refreshments plus the opportunity to access free food for those in need. This sat alongside social support and signposting (14 adults and 3 children directly supported with £360 food assistance, plus following referrals: Fuel Assistance - 1 | Other signposting - 5) as well as pastoral support for those both in the church community and those without. This offering has continued throughout 2024 and the OpenHouse café has continued to grow its customer numbers, serving just under 1400 people during the year, and bringing community to all.

#### Mission

As a church GMC partnered with the following charities to both prayerfully and financially support their work in 2024: Circle of Comfort (FIFE) - complementary therapy charity serving those living with side effects of cancer; Bethany Christian Trust (EDINBURGH) - national charity dedicated to ending homelessness in Scotland; The Vine Trust - international development charity working with long-term Peruvian and Tanzanian partners strengthening health systems / implementing construction projects in isolated and vulnerable communities in the Amazon and on Lake Victoria.

### ***Pastoral Care***

Pastoral care endeavours to ensure all members of GMC are part of a loving, caring, supportive and prayerful Church family. Undertaken by the minister and selected members of the congregation through home visits, use of regular pastoral letters, the flower ministry alongside phone/electronic contacts.

GMC remains a 'Dementia-friendly church' with several members having undertaken training, and some changes made to the church sanctuary to help in this regard.

### ***Property***

Gillespie Memorial is a town centre church with a separate church office/ centre, situated next to Dunfermline's bus station. This makes it an ideal location for access for community use and for community outreach.

The buildings are regularly inspected and necessary works carried out to comply with current Building and Health and Safety regulations. Remedial work was carried out in the year to the roofs to ensure all buildings are kept wind and watertight and safe for use.

# Dunfermline Gillespie Memorial Church of Scotland

## Trustees Annual Report

Year Ended 31st December 2024

### Achievements and Performance (continued)

#### *Children & Young Persons*

During 2024 the GMC Youth Pastor moved to train for full-time ministry of Word & sacrament with the Church of Scotland. Both before and after this, conversations with potential church partners across the city of Dunfermline have been undertaken to understand where the next developments might take place in order to provide space and time for encounter between Church, young people of Dunfermline and the opportunity to share the Good News of Jesus.

#### *Prayer*

A weekly early Monday morning prayer time also continued along with a regular prayer email chain which allows a majority of the congregation to be involved in specific prayer items. Prayer ministry after worship on a Sunday was maintained as we continue to seek the Lord in all areas of church life.

Smaller life groups continue to meet weekly for Bible study and prayer. Materials are circulated around the groups with the aim to support and develop our spiritual life together.

### Financial Review

#### **Income**

General income is down by £3,856.83 compared to the previous year, with offering across all areas down from 2023. We continued to attract grant funding towards the costs involved in delivering our commitment to building community in the centre of Dunfermline, and spending on our building, detailed in the Notes to the Financial Accounts. Income to restricted fund was up by £3,749.84 on the previous year which is predominantly made up of donations and helped by a generous match funding grant from a member of the congregation. We hope to increase offerings in all areas of income to sustain present ministries and grow our contribution to the community life within Dunfermline through expansion of youth ministry and growth of the OpenHouse Café community hub.

#### **Expenditure**

The Trustees have been rigorous in controlling those costs within its gift to control. We are appreciative of the financial support provided by those non-church organisations who use the premises and contribute towards the costs incurred. Following the wholesale development of The Gillespie Centre, the sanctuary was refurbished in 2016 into a multi-purpose venue for community activity. Necessary works to maintain our fire safety and heating systems and remedial external & internal works to wind and watertight measures in the church's estate have been undertaken in 2023.

We are appreciative of the grant funding support provided by Fife Council.

#### **Surplus/Deficit**

The total surplus of £5,538.36 The surplus comprises of a small unrestricted deficit of £267.66 due in the main to giving not quite keeping pace with cost of living increases in expenses, and a restricted surplus of £5,806.01. The restricted funds are in surplus **mainly through payroll expenditure of the Youth Outreach programme OpenHouse**. This Youth Outreach payroll cost is due to roll off by Q3 2024. The trustees will continue to keep a firm grip on the finances in the coming years to build the church outreach and growth of ministries to the community. The cumulative carried forward funds amount to general unrestricted funds of £42,788.25 and restricted funds of £72,848.56 at the year end.

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Trustees Annual Report**

**Year Ended 31st December 2024**

**All restricted funds have positive surpluses to meet anticipated demands.**

### **Summary**

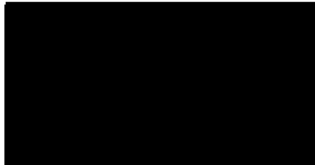
We remain in a stable position to achieve our plans to proclaim the Gospel of Jesus Christ and serve our community in the centre of Dunfermline. Though, as costs increase, we will be challenged to ensure income levels grow enough to match our expenditure predictions. The budget for 2025 is set to meet these missional needs for the year and trustees will continue to focus on controlling costs tightly, and ensure sufficient income growth to meet the anticipated rise in costs..

### **Reserve Policy**

After considering their ongoing commitments it is the Trustees' policy to hold reserves for approximately two months expenditure which we consider to be circa £23000

If the charity had to cease, the buildings would have to be maintained and insured till a buyer is found.

Signed by order of the trustees





# **Dunfermline Gillespie Memorial Church of Scotland**

## **Independent Examiner's Report to the Trustees of Dunfermline Gillespie Memorial Church of Scotland**

**Year Ended 31st December 2024**

### **Independent Examiner's Report to the Trustees of Dunfermline Gillespie Memorial Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2024

#### **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 2006 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 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.

#### **Independent examiner's 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 Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

Name:



Director

Address:

Independent Bookkeeping Ltd  
The Alba Innovation Centre  
Alba Campus  
Rosebank Way  
Livingston  
EH54 7GA

Date:

5<sup>th</sup> June 2025

# Dunfermline Gillespie Memorial Church of Scotland

## Receipts and Payments Account

Year Ended 31st December 2024

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 | Total Funds<br>2023 |
|---|-----------------------|---------------------|---------------------|---------------------|
| <b>Incoming Resources</b>                                 |                       |                     |                     |                     |
| Incoming resources from<br>generating funds:              |                       |                     |                     |                     |
| Donation  | 61,295.49             | 20,584.46           | 81,879.95           | 81,611.31           |
| Activities for generating funds                           | 8,389.43              | 10,744.71           | 19,134.14           | 17,064.72           |
| Investment income   | 2,665.62              | -                   | 2,665.62            | 2,096.17            |
| Other incoming resources                                  | 9,176.93              | 4,438.75            | 13,615.68           | 16,639.18           |
| <b>Total Incoming Resources</b>                           | <b>81,527.47</b>      | <b>35,767.92</b>    | <b>117,295.39</b>   | <b>117,411.38</b>   |
| <b>Resources Expended</b>                                 |                       |                     |                     |                     |
| Charitable activities                                     | (81,495.13)           | (29,961.90)         | (111,457.03)        | (127,662.74)        |
| Governance costs  | (300.00)              | -                   | (300.00)            | (300.00)            |
| <b>Total Resources Expended</b>                           | <b>(81,795.13)</b>    | <b>(29,961.90)</b>  | <b>(111,757.03)</b> | <b>(127,962.74)</b> |
| <b>Excess Receipts over<br/>payments before transfers</b> | (267.66)              | 5,806.01            | 5,538.36            | (10,551.36)         |
| Transfers between funds                                   | -                     | -                   | -                   | -                   |
| <b>Excess Receipts over<br/>Payments for the year</b>     | <b>(267.66)</b>       | <b>5,806.01</b>     | <b>5,538.36</b>     | <b>(10,551.36)</b>  |

# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2024

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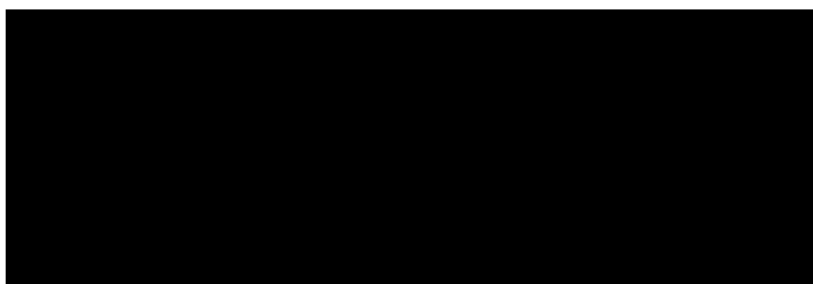
|   |                       |                     |                    | 2024       | 2023        |
|---|-----------------------|---------------------|--------------------|------------|-------------|
|   | Unrestricted<br>Funds | Restricted<br>Funds | Endowment<br>Funds | Total      | Total       |
| <b>Bank &amp; Deposit<br/>Balance</b> balances<br>brought forward | 43,055.91             | 67,042.54           | -                  | 110,098.45 | 121,900.81  |
| <b>Movements in Year</b><br>Excess Receipts over<br>Payments      | (267.66)              | 5,806.02            | -                  | 5,538.36   | (10,551.36) |
| <b>Bank &amp; Deposit<br/>Balances Carried<br/>Forward</b>        | 42,788.25             | 72,848.56           | -                  | 115,636.81 | 111,349.45  |

The restricted fund opening balance has been corrected by £1,251.00 to reflect the accurate carried forward position from 2023. This does not affect receipts or payments for the year. The closing balance reported is therefore £1,251.00 lower than the cash at bank figure, which includes the prior-year overstatement.

The notes on pages 10 to 14 form part of the Financial Statements

The Accounts were approved by Kirk Session on 6<sup>th</sup> May 2025

And signed for on behalf of the Kirk Session by



# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2024

### 1. Accounting Policies

These accounts are prepared on the Receipts and Payments basis in accordance with the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Fund Accounting:

**Unrestricted Funds** are those funds which can be used at the discretion of the trustees in the furtherance of the objectives of the charity.

**Restricted Funds** are those funds which can only be used for specific purposes as specified by the donor or when the funds have been raised for a specific purpose.

Details of the nature and purpose of the charity are given in the narrative section, pages 2-5.

*\* Note: The restricted fund opening balances have been corrected by £1,251.00 to reflect the accurate carried forward position from 2023. This adjustment does not affect income or payments for the year.*

### 2. Movement of Funds

|                           | As at 1 <sup>st</sup><br>January<br>2024  | Receipts          | Payments            | Transfers | As at 31 <sup>st</sup><br>December<br>2024 |
|---------------------------|---|-------------------|---------------------|-----------|--|
| <b>Unrestricted Funds</b> |   |                   |                     |           |  |
| General                   | 43,055.91                                 | 81,527.47         | (81,795.13))        | -         | 42,788.25                                  |
| <b>TOTAL</b>              | <b>43,055.91</b>                          | <b>81,527.47</b>  | <b>(81,795.13)</b>  | <b>-</b>  | <b>42,788.25</b>                           |
|                           | As at 1 <sup>st</sup><br>January<br>2024* | Receipts          | Payments            | Transfers | As at 31 <sup>st</sup><br>December<br>2024 |
| <b>Restricted Funds</b>   |   |                   |                     |           |  |
| GM3                       | 27,298.14                                 | 6,318.59          | (4,212.75)          | -         | 29,403.98                                  |
| Project                   | 16,169.75                                 | 6,929.78          | (2,700.00)          | -         | 20,399.53                                  |
| Common Good               | 1,286.28                                  | -                 | -                   | -         | 1,286.28                                   |
| Life and Work             | 341.89                                    | 124.00            | (119.71)            | -         | 346.18                                     |
| Dispersal                 | 2,505.15                                  | 3,496.60          | (3,562.76)          | -         | 2,438.99                                   |
| Youth Church              | 3,042.12                                  | 480.20            | (533.44)            | -         | 2,988.88                                   |
| Youth Outreach            | 14,265.89                                 | 18,418.75         | (18,741.25)         | -         | 13,943.39                                  |
| Mission                   | -   | -                 | (91.99)             | -         | (91.99)                                    |
| Manse R&M                 | (1,200.00)                                | -                 | -                   | -         | (1,200.00)                                 |
| Reserves Pot              | 3333.32                                   | -                 | -                   | -         | 3,333.32                                   |
| <b>TOTAL</b>              | <b>67,042.54</b>                          | <b>35,767.92</b>  | <b>(29,961.90)</b>  | <b>-</b>  | <b>72,848.56</b>                           |
| <b>Total Funds</b>        | <b>111,349.45</b>                         | <b>117,295.39</b> | <b>(111,757.03)</b> | <b>-</b>  | <b>115,636.81</b>                          |

# **Dunfermline Gillespie Memorial Church of Scotland**

## **Statement of Financial Balances**

**Year Ended 31st December 2024**

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### **3. Trustees Payments and Expenses**

[REDACTED] has been reimbursed for expenses at a cost of £2,089.55  
[REDACTED] has been reimbursed for Music Co-ordinator duties at a cost of £3,450.00  
[REDACTED] has being reimbursed for expenses at a cost of £665.44

### **4. National Stipend Fund – Ministers Stipend**

All church of Scotland congregations contributes to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension, housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum (in the 5th and subsequent years of service) was £38,884 (2023 - £30,135 and £37,032).

[REDACTED] received £446.40 (2023 - £531.70) for the reimbursement of travel costs.

Additionally, the church pays the council tax for the manse of £3,334.96 and the minister's telephone costs of £655.81

The minister's salary is paid directly by the Church of Scotland.

# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2024

### 5a. Analysis of Receipts and Payments

#### Gillespie Memorial Church

##### Financial Activities

January - December 2024

|                                      | DISPERSAL        | GENERAL           | GM3              | LIFE AND WORK  | MISSION      | PROJECT          | YOUTH CHURCH   | YOUTH OUTREACH    | NOT SPECIFIED | TOTAL              |
|--------------------------------------|------------------|-------------------|------------------|----------------|--------------|------------------|----------------|-------------------|---------------|--------------------|
| <b>Income</b>                        |                  |                   |                  |                |              |                  |                |                   |               |                    |
| Bank and Deposit Interest            |                  | 2,665.62          |                  |                |              |                  |                |                   |               | £2,665.62          |
| COVID 13 Cleaning Fee                |                  | 45.00             |                  |                |              |                  |                |                   |               | £45.00             |
| Donations for Third Party            | 2,044.10         |                   |                  |                |              |                  |                |                   |               | £2,044.10          |
| Funeral Donation                     |                  | 2,572.50          |                  |                |              |                  |                |                   |               | £2,572.50          |
| Gift Aid Received                    | 2.50             | 9,176.93          | 120.00           |                |              |                  | 215.00         | 3,388.75          |               | £12,903.18         |
| Grants Received                      |                  |                   | 712.50           |                |              |                  |                |                   |               | £712.50            |
| Life and Work Income                 |                  |                   |                  | 124.00         |              |                  |                |                   |               | £124.00            |
| Miscellaneous Income                 | 1,000.00         | 319.11            |                  |                |              | 4,929.78         | 5.00           |                   | 0.00          | £6,253.89          |
| Open Plate                           |                  | 4,084.75          |                  |                |              |                  |                |                   |               | £4,084.75          |
| Other Offerings                      | 450.00           | 215.00            | 202.70           |                |              | 2,000.00         | 20.20          | 4,450.00          |               | £7,337.90          |
| S&V Provision                        |                  | 45.00             |                  |                |              |                  |                |                   |               | £45.00             |
| Services                             |                  | 290.82            | 4,809.93         |                |              |                  |                |                   | 0.00          | £5,100.75          |
| Standing Order Offerings             |                  | 39,641.71         | 473.46           |                |              |                  | 240.00         | 10,580.00         |               | £50,935.17         |
| Stewardship Income                   |                  | 3,141.32          |                  |                |              |                  |                |                   |               | £3,141.32          |
| Tea Bar Donations                    |                  | 1,085.21          |                  |                |              |                  |                |                   |               | £1,085.21          |
| Tuck Shop Takings                    |                  | 5.00              |                  |                |              |                  |                |                   |               | £5.00              |
| Unapplied Cash Payment Income        |                  | 0.00              |                  |                |              |                  |                |                   |               | £0.00              |
| Use of Premises                      |                  | 7,689.50          |                  |                |              |                  |                |                   |               | £7,689.50          |
| WFO Non Gift Aid                     |                  | 10,550.00         |                  |                |              |                  |                |                   |               | £10,550.00         |
| <b>Total Income</b>                  | <b>£3,496.60</b> | <b>£81,527.47</b> | <b>£6,318.59</b> | <b>£124.00</b> | <b>£0.00</b> | <b>£6,929.78</b> | <b>£480.20</b> | <b>£18,418.75</b> | <b>£0.00</b>  | <b>£117,295.39</b> |
| <b>TOTAL</b>                         | <b>£3,496.60</b> | <b>£81,527.47</b> | <b>£6,318.59</b> | <b>£124.00</b> | <b>£0.00</b> | <b>£6,929.78</b> | <b>£480.20</b> | <b>£18,418.75</b> | <b>£0.00</b>  | <b>£117,295.39</b> |
| <b>Expenditures</b>                  |                  |                   |                  |                |              |                  |                |                   |               |                    |
| A/V Payment for Funeral              |                  | 47.50             |                  |                |              |                  |                |                   |               | £47.50             |
| Bank charges                         | 4.82             | 15.01             | 26.46            | 0.71           |              |                  |                |                   |               | £47.00             |
| Cafe Inc Supplies                    |                  |                   | 490.65           |                |              |                  |                |                   |               | £490.65            |
| Cafe Food Supplies                   |                  | 55.03             | 1,854.34         |                |              |                  |                |                   |               | £1,709.37          |
| Cafe Supplies                        |                  | 204.65            | 156.22           |                |              |                  |                |                   |               | £360.87            |
| Church Officer Payment £25           |                  | 111.00            |                  |                |              |                  |                |                   |               | £111.00            |
| Cleaning Materials                   |                  | 570.65            |                  |                |              |                  |                |                   |               | £570.65            |
| Congregational Hospitality           |                  | 372.40            |                  |                |              |                  |                |                   |               | £372.40            |
| Discipleship                         |                  | 1,114.02          |                  |                | 47.10        |                  |                | 81.00             |               | £1,242.12          |
| Electric Church                      |                  | 1,908.11          |                  |                |              |                  |                |                   |               | £1,908.11          |
| Electricity Centre                   |                  | 4,690.65          | 848.90           |                |              |                  |                |                   |               | £5,539.55          |
| Employee Pension Liability           |                  | -25.78            |                  |                |              |                  |                | 0.00              |               | £ -25.78           |
| Employer National Insurance Expense  |                  |                   |                  |                |              |                  |                | 0.00              | 0.00          | £0.00              |
| Employer Pension Expense             |                  | 229.34            |                  |                |              |                  |                | 410.88            |               | £640.22            |
| Employer Pension Liability           |                  | -19.34            |                  |                |              |                  |                | 0.00              |               | £ -19.34           |
| Food Vouchers                        |                  |                   | 170.00           |                |              |                  |                |                   |               | £170.00            |
| Gas Centre                           |                  | 2,048.60          | 198.26           |                |              |                  |                |                   |               | £2,246.86          |
| Gas Church                           |                  | 2,470.65          |                  |                |              |                  |                |                   |               | £2,470.65          |
| Gift Aid Processing                  |                  | 120.00            |                  |                |              |                  |                |                   |               | £120.00            |
| Gifts/Grants to Individuals          | 1,450.00         | 350.00            |                  |                |              |                  |                |                   |               | £1,800.00          |
| Gifts/Grants to Organisations        | 2,107.94         |                   |                  |                |              |                  |                | 300.00            |               | £2,407.94          |
| Giving 2 Grow                        |                  | 33,023.99         |                  |                |              |                  |                |                   |               | £33,023.99         |
| Governance - Independent Examination |                  | 300.00            |                  |                |              |                  |                |                   |               | £300.00            |
| Health and Safety                    |                  | 219.28            |                  |                |              |                  |                |                   |               | £219.28            |
| Holiday Club Expenses                |                  | 44.00             |                  |                |              |                  | 31.89          | 56.57             |               | £132.46            |
| Insurance Church                     |                  | 2,803.97          |                  |                |              |                  |                |                   |               | £2,803.97          |
| Licence Renewal                      |                  | 808.37            |                  |                |              |                  |                |                   |               | £808.37            |
| Life and Work Expenses               |                  | 31.50             |                  | 119.00         |              |                  |                |                   |               | £150.50            |
| Messy Church Expenses                |                  | 20.38             |                  |                |              |                  | 501.55         | 39.44             |               | £581.37            |
| Ministers Other Expenses             |                  | 244.80            |                  |                |              |                  |                |                   |               | £244.80            |
| Ministers Telephone Cost             |                  | 650.54            |                  |                |              |                  |                |                   |               | £650.54            |
| Ministry Travel Expenses             |                  | 2,226.32          |                  |                |              |                  |                |                   |               | £2,226.32          |
| Miscellaneous Expenses               |                  | 445.83            |                  |                |              |                  |                |                   |               | £445.83            |
| Music Co-Ordinator                   |                  | 3,200.00          |                  |                |              |                  |                |                   |               | £3,200.00          |
| Office Expenses                      |                  | 40.37             |                  |                |              |                  |                |                   |               | £40.37             |
| Outreach                             |                  |                   |                  |                | 44.89        |                  |                |                   |               | £44.89             |
| Pastoral Care Costs                  |                  | 23.50             |                  |                |              |                  |                |                   |               | £23.50             |
| Payroll Expenses                     |                  | 200.00            |                  |                |              |                  |                |                   |               | £200.00            |

# Dunfermline Gillespie Memorial Church of Scotland

## Statement of Financial Balances

Year Ended 31st December 2024

|   | DISPERSAL        | GENERAL           | GM3              | LIFE AND WORK  | MISSION         | PROJECT          | YOUTH CHURCH    | YOUTH OUTREACH    | NOT SPECIFIED | TOTAL              |
|---|------------------|-------------------|------------------|----------------|-----------------|------------------|-----------------|-------------------|---------------|--------------------|
| Photocopying and Printing               |                  | 59.95             |                  |                |                 |                  |                 |                   |               | £59.95             |
| Postage                                 |                  | 28.74             |                  |                |                 |                  |                 |                   |               | £28.74             |
| Presbytery Dues                         |                  | 821.15            |                  |                |                 |                  |                 |                   |               | £821.15            |
| Rates - Manse                           |                  | 4,148.75          |                  |                |                 |                  |                 |                   |               | £4,148.75          |
| Repairs and Maintenance (Building)      |                  | 1,019.40          |                  |                |                 | 2,700.00         |                 |                   |               | £3,719.40          |
| Repairs and Maintenance (Equipment)     |                  | 3,088.03          | 203.69           |                |                 |                  |                 |                   |               | £3,291.72          |
| Repairs and Maintenance (Manse)         |                  | 764.15            |                  |                |                 |                  |                 |                   |               | £764.15            |
| Software Costs                          |                  | 813.26            |                  |                |                 |                  |                 |                   |               | £813.26            |
| Stationery                              |                  | 109.10            |                  |                |                 |                  |                 |                   |               | £109.10            |
| Tea Bar Supplies                        |                  | 698.10            |                  |                |                 |                  |                 |                   |               | £698.10            |
| Telephone                               |                  | 1,770.49          |                  |                |                 |                  |                 |                   |               | £1,770.49          |
| Unapplied Cash Bill Payment Expenditure |                  | 73.18             | 15.26            |                |                 |                  |                 |                   |               | £88.44             |
| Wages Expense                           |                  | 8,460.34          |                  |                |                 |                  |                 | 17,853.36         |               | £26,313.70         |
| Waste Disposal                          |                  | 673.46            | 448.97           |                |                 |                  |                 |                   |               | £1,122.43          |
| Website Costs                           |                  | 640.80            |                  |                |                 |                  |                 |                   |               | £640.80            |
| Worship Expense                         |                  | 80.89             |                  |                |                 |                  |                 |                   |               | £80.89             |
| <b>Total Expenditures</b>               | <b>£3,562.76</b> | <b>£81,795.13</b> | <b>£4,212.75</b> | <b>£119.71</b> | <b>£91.99</b>   | <b>£2,700.00</b> | <b>£533.44</b>  | <b>£18,741.25</b> | <b>£0.00</b>  | <b>£111,757.03</b> |
| <b>NET OPERATING INCOME</b>             | <b>£ -66.16</b>  | <b>£ -267.66</b>  | <b>£2,105.84</b> | <b>£4.29</b>   | <b>£ -91.99</b> | <b>£4,229.78</b> | <b>£ -53.24</b> | <b>£ -322.50</b>  | <b>£0.00</b>  | <b>£5,536.36</b>   |
| <b>NET INCOME/(EXPENDITURE)</b>         | <b>£ -66.16</b>  | <b>£ -267.66</b>  | <b>£2,105.84</b> | <b>£4.29</b>   | <b>£ -91.99</b> | <b>£4,229.78</b> | <b>£ -53.24</b> | <b>£ -322.50</b>  | <b>£0.00</b>  | <b>£5,536.36</b>   |

### 5b. Donations Detailed Analysis.

| Description             | Unrestricted £   | Restricted £     | Total £          |
|-------------------------|------------------|------------------|------------------|
| WFO                     | 10,550.00        | -                | 10,550.00        |
| Ordinary Offerings      | 46,867.78        | 11,293.46        | 58,161.24        |
| Other Offerings         | 1,305.21         | 7,246.90         | 8,552.11         |
| Donations for 3rd Party | -                | 2,044.10         | 2,044.10         |
| Weddings & Funerals     | 2,572.50         | -                | 2,572.50         |
| <b>TOTAL</b>            | <b>61,295.49</b> | <b>20,584.46</b> | <b>81,879.95</b> |

### 5c. Grant Detailed Analysis

Fife Council awarded a grant of £712.50 towards the Open House Café

### 6 Donations to 3<sup>rd</sup> Parties as Part of Charitable Activities

Donations made to other Christian charities, where the church's charitable objective of mission can be fulfilled through one of these organisations and have much greater impact than our own church working in isolation.

Bethany Christian Trust - £580.60

The Vine Trust - £580.61

### 7 Gifts to non-Christian Organisations

During 2024:

Poppy Scotland - £366.13

Circle of Comfort - £580.60

Guidelines stipulate that to raise funds for other types of organisation, the funds should be collected specifically for those organisations, by means of offering, or by fundraising specifically for the other organisation.

### 8 Collections for 3<sup>rd</sup> Parties treated as Agency Collections

No funds were received for of this kind as all funds were recorded via the receipts and payments account on this page in note 6 and 7.