

St Mary Magdalenes Episcopal Church: Dundee

Scotland · Charity number SC015905

Details

Status	Active
Legal form	Unincorporated association
Part of	General Synod Of The Scottish Episcopal Church (SC015962)
Registered	1913-06-09
Register	View on the OSCR register

Contact

Address	3 Greenfield Gardens Dundee DD4 0FU
Website	www.stmarymagdalenesdundee.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: The main function of the church is to provide worship in sacrament and prayer and to minister to the wider community. This is done through regular worship in person and online and by visiting those in need.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£69,939	£75,477	-	1
2024-08-31	£107,824	£129,876	-	1
2023-08-31	£493,867	£490,743	-	1
2022-08-31	£85,453	£171,557	-	1
2021-08-31	£173,178	£86,881	-	1

St Mary Magdalenes Episcopal Church: Dundee

Scotland - Charity number SC015905

Accounts

CHARITY REFERENCE NUMBER

SC015905

ST. MARY MAGDALENE'S EPISCOPAL CHURCH, DUNDEE

ACCOUNTS FOR THE YEAR ENDED

31st August 2025

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST MARY MAGDALENE'S CHURCH – DUNDEE

INCOME AND EXPENDITURE ACCOUNT – YEAR ENDED 31 AUGUST 2025

	Note	2025 £	2024 £
INCOME			
Congregational and voluntary	2	51,708	80,471
Investment	3	16,991	15,223
Other Income	4	-	10,000
Property revenue	5	1,240	2,130
		<u>69,939</u>	<u>107,824</u>
EXPENDITUE			
Provincial & Diocesan quota		9,965	11,172
Clergy cost	6	23,317	49,005
Property expenses	7	24,946	53,235
Church expenses	8	12,065	11,980
Administrative expenses	9	5,184	4,484
Purchase of investments	10	-	-
		<u>75,477</u>	<u>129,876</u>
SURPLUS/ (DEFICIT) FOR YEAR		<u>(5,538)</u>	<u>(22,052)</u>

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST MARY MAGDALENE'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2025

1. ACCOUNTING POLICIES

- a) Investments held beneficially are stated at cost. Endowment investments granting rights to income only, are excluded from the balance sheet.
- b) These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- c) Unrestricted funds are divided into general funds and designated funds, use of the latter being governed by the Vestry. Restricted funds are funds subject to specific conditions imposed by the donor or related trust.

2. CONGREGATIONAL AND VOLUNTARY INCOME

	2025	2024
	£	£
General collections	1,621	2,074
Free will offerings	26,209	27,738
Gift Aid	9,402	7,730
Donations -general	1,103	3,132
Donations - Day of Giving	3,945	4,660
Donations – Memorial Windows	366	9,305
Fundraising	2,401	2,930
Grants-SEC Toilets	-	4,628
Grants- Diocese Dunderdale	-	3,900
Grants-Diocese Stipend Support	191	1,048
Grants- Diocese Deans Allowance	1,470	8,076
Share of Ministry Costs – St Margarets	-	2,250
Legacies	5,000	3,000
	<hr/>	<hr/>
	51,708	80,471

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST MARY MAGDALENE'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2025

3. INVESTMENT INCOME

	2025	2024
	£	£
Bank Interest	-	-
SEC Unit Trust Pool		
St MM	1,089	957
Falconer Trust	4,023	3,827
Rectory Fund	11,879	10,439
	<u>16,991</u>	<u>15,223</u>

4. OTHER INCOME

Proceeds from investments	-	10,000
	<u>-</u>	<u>10,000</u>

5. PROPERTY REVENUE

Hall letting	1,240	2,130
	<u>1,240</u>	<u>2,130</u>

6. CLERGY COSTS

Clergy Stipend	15,493	32,024
Clergy Pension	3,657	9,481
Clergy Housing	4,167	7,500
Travel & Other Expenses	-	-
	<u>23,317</u>	<u>49,005</u>

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST MARY MAGDALENE'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2025

7. PROPERTY EXPENSES

	2025	2024
	£	£
Church – Insurance	6,569	5,437
Church – Repairs & Maintenance general	3,515	5,498
Church – Memorial window	-	20,773
Church – new boiler	-	2,513
Church toilet refurbishment	-	11,211
Heat and Light	14,862	7,803
	<u>24,946</u>	<u>53,235</u>

8. CHURCH EXPENSES

Musical expenses	10,781	10,833
Organ tuning	468	444
Flowers	86	45
Altar expenses	730	658
	<u>12,065</u>	<u>11,980</u>

9. ADMINISTRATIVE COSTS

Printing and stationery	731	1,660
Telephone/Wi-Fi/zoom	482	430
Miscellaneous	1,682	802
Cleaning supplies and cleaners	1,777	1,445
Bank charges	400	147
Catering	112	-
	<u>5,184</u>	<u>4,484</u>

SCOTTISH EPISCOPAL CHURCH – DIOCESE OF BRECHIN

ST MARY MAGDALENE'S CHURCH – DUNDEE

NOTES ON ACCOUNTS – 31 AUGUST 2025

10. Purchase of Investments

	2025	2024
	£	£
SEC unit trust	-	-

11. Investments

All in SEC Unit Trust Pool	2025	2024	2025	2024
	Mkt Value	Mkt Value	Cost	Cost
St Mary Magdalene's 1,100 units	35,965	32,684	-	-
Falconer Trust 4,064 units	132,873	120,752	-	-
Rectory Fund 11,999 units	392,309	356,523	301,503	301,503
	<u>561,147</u>	<u>509,959</u>	<u>301,503</u>	<u>301,503</u>

12. Bank Balances

	2025	2024
	£	£
Current account	2,750	7,688
Property account	171	771
Curate account	51	51
	<u>2,972</u>	<u>8,510</u>

13. COMMITMENTS

There were no major unfunded commitments at 31 August 2025 (2024 – NIL).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ST. MARY MAGDALENE'S
EPISCOPAL CHURCH, DUNDEE**

I report on the financial statements of the Charity for the year ended 31st August 2025.

Respective responsibilities of trustees and examiner

The Charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(a)(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. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 we do not express an audit opinion on the view given by the financial statements.

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) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

*Alison Wilson
for BK Plus Ltd*

Alison Wilson, C.A.,
BK Plus
Chartered Accountants
144 Nethergate
Dundee
DD1 4EB

Date *24th November 2025*

St Mary Magdalenes Episcopal Church: Dundee

Scotland - Charity number SC015905

Accounts

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
		01	Sept	2023		31	August	2024

Reference and administration details

Charity name	ST MARY MAGDALENE'S EPISCOPAL CHURCH
Other names charity is known by	
Registered charity number	SC015905
Charity's principal address	Dudhope Crescent Road Dundee Postcode DD1 5RR

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	[Redacted]	Interim Rector	Bishop/Vestry
2	[Redacted]	Hon Secretary	Vestry
3	[Redacted]	Hon Treasurer	To 29 February 2024 Vestry
4	[Redacted]	Rector's Warden	Rector
5	[Redacted]	People's Warden	AGM
6	[Redacted]	Lay Representative	AGM
7	[Redacted]	Vestry Member	To 31 December 2023 AGM
8	[Redacted]	Vestry Member	AGM
9	[Redacted]	Vestry Member	To 31 December 2023 AGM
10	[Redacted]	Vestry Member	To 29 February 2024 AGM
11	[Redacted]	Hon Treasurer	From 01 March 2024 AGM
12	[Redacted]	Vestry Member	AGM
13	[Redacted]	Vestry Member	AGM
14	[Redacted]	Vestry Member	From 01 January 2024 AGM
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
[REDACTED]	Resigned 29/02/2024

Structure, governance and management

Type of governing document

Our governing document is our Constitution, and the charity is an unincorporated association.

The Church is a member of the Diocese of Brechin and of the Scottish Episcopal Church and is in full communion with the Anglican Church

All of its affairs are governed by the Vestry (ie Trustees) according to the rules set out in the Constitution.

Trustee recruitment and appointment

Appointments are made at the AGM from members of the congregation. Vestry members are appointed for a period of 3 years.

Objectives and activities

Charitable purposes

The main function of the church is to provide worship in sacrament and prayer, teaching and pastoral care of members, and ministry to the wider community.

Summary of the main activities in relation to these objects

The Church follows the liturgical cycle of services, and the Young Church and Choir meet throughout the year. The Pastoral Team continue to follow a visitation rota to meet the needs of the house-bound and sick members of the congregation – at home, in residential care and in hospital.

Members of our congregation unable to attend in person are able to access our services which are streamed on Facebook.

APPENDIX 1

Achievements and performance

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

During this year we held two successful Coffee mornings (November and June) A Burns Supper was again held in January which was well attended and enjoyed by all.

The monthly Wednesday Lunchtime Concert Series continued with a wide variety of artists. This has been greatly appreciated by our audiences.

We had a return of outside groups using our hall. Scottish Country Dancers and Jazz Hands Drama Group. The hall was also used on an occasional basis by others.

Financial review

Brief statement of the charity's policy on reserves

There is no specific policy, but our Investments are not intended for general use and at present only the income is used.

Details of any deficit

The results for the year show a deficit of £22,052 resulting from a large amount of funds being spent on the property during the year.

Donated facilities and services (if any)

As a church we would not be able to function without the voluntary work of many members of the congregation in a variety of duties.

APPENDIX 1

Other optional information

Church Building & Rectory

The Vestry (Trustees) consider it inappropriate to include a market valuation for the church building in the financial statements on the grounds that the cost of obtaining such valuations outweighs the benefit to users of the accounts.

However, the insurance valuation is:

Church Building: £13,962,494.00

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)

Hon Treasurer

Hon Secretary

Date

25/5/25

ST MARY MAGDALENE'S EPISCOPAL CHURCH

SC015905



Receipts and payments accounts							
For the period from	Period and rate			to	Period and rate		
	Day	Month	Year		Day	Month	Year
	01	September	2023		Year	31	August

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 £
A1 Receipts						
Donations	54,639				54,639	38,081
Legacies	3,000				3,000	
Grants	19,902				19,902	11,424
Receipts from fundraising activities	2,930				2,930	5,864
Gross trading receipts						
Income from investments other than land and buildings	15,223				15,223	17,335
VAT Reclaim						12,004
Hall Lets	2,130				2,130	
A1 Sub total	97,824	-	-	-	97,824	84,708
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-				-	301,503
Proceeds from sale of investments	10,000				10,000	107,656
A2 Sub total	10,000	-	-	-	10,000	409,159
Total receipts	107,824	-	-	-	107,824	493,867
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	129,776				129,776	189,140
Grants and donations					-	
Governance costs:					-	
Audit / Independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
A3 Sub total	129,876	-	-	-	129,876	189,240
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	301,503
A4 Sub total	-	-	-	-	-	301,503
Total payments	129,876	-	-	-	129,876	490,743
Net receipts / (payments)	(22,052)	-	-	-	(22,052)	3,124
A5 Transfers to / (from) funds						
Surplus / (deficit) for year	(22,052)	-	-	-	(22,052)	3,124

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / Institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
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C3b Trustee remuneration - details

Authority under which paid	£
Scottish Episcopal Church - Diocese of Brechin - Gross Stipend	32,024
- Housing Allowance	7,500
- Pension	9,481
	49,005

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	x
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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ST MARY MAGDALENE'S EPISCOPAL CHURCH

SC015905

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
FWO/Open/Gift/Aid received	37,542				37,542	33,566
Donations general	3,132				3,132	1,027
Day of Giving	4,660				4,660	3,488
Memorial windows	9,305				9,305	-
Total	54,639	-	-	-	54,639	38,081

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Scottish Episcopal Church	4,628	-	4,628	10,000
Diocese of Brechin	13,024	-	13,024	1,424
St Margarets -share of ministry	2,250	-	2,250	-
Total	19,902	-	19,902	11,424

3 Gross receipts from other charitable activities

	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 £
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-

4 Payments relating directly to charitable activities

	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 £
Diocesan Quota	11,172				11,172	11,898
Clergy Costs	49,005				49,005	44,727
Property Expenses (normal)	53,235				53,235	119,187
Church Expenses	11,980				11,980	10,509
Administrative Expenses	4,384				4,384	2,819
					-	-
					-	-
Total	129,776	-	-	-	129,776	189,140

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - other name of fund below General Fund	Unrestricted fund 2 - other name of fund below	Unrestricted fund 3 - other name of fund below	Unrestricted fund 4 - other name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	54,639				54,639	38,081
Legacies	3,000				3,000	-
Grants	19,902				19,902	11,424
Receipts from fundraising activities	2,930				2,930	5,864
Land & buildings	15,223				15,223	-
VAT reclaim	-				-	17,335
Half lets	2,130				2,130	12,004
Sub total	97,824				97,824	84,708
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	301,503
Proceeds from sale of investments	10,000				10,000	107,658
Sub total	10,000				10,000	409,159
Total receipts	107,824				107,824	493,887
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	129,776				129,776	189,140
Grants and donations					-	
Governance costs:						
Audit / independent examination	100				100	100
Preparation of annual accounts					-	
Legal costs					-	
Sub total	129,876				129,876	189,240
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	301,503
Sub total						301,503
Total payments	129,876				129,876	490,743
Not receipts / (payments)	(22,052)				(22,052)	3,124
Transfers to / (from) funds						
Surplus / (deficit) for year	(22,052)				(22,052)	3,124
Nature and purpose of funds						

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund - assessment of board costs	Restricted fund - interest rebate or multipliers	Restricted fund - other assets of fund-raising	Restricted fund - other assets of fund-raising	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
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					-	
Sub total					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total					-	
Total receipts					-	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total					-	
Total payments					-	
Net receipts / (payments)					-	
Transfers to / (from) funds					-	
Surplus / (deficit) for year					-	
Nature and purpose of funds						

APPENDIX 3



Independent examiner's report on the accounts v2

Report to the trustees/members of	Charity name ST MARY MAGDALENE'S EPISCOPAL CHURCH						
Registered charity number	SC 015905						
On the accounts of the charity for the period	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	SEPTEMBER	2023		31	AUGUST	2024
Set out on pages	1-6						

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) 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.

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, 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
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: [Redacted]
Name: [Redacted]
Relevant professional qualification(s) or body (if any): [Redacted]
Date: 27th May 2025
Address: Bk Plus
 144 Nethergate
 Dundee
 DD1 4EB

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose