

The Church of Scotland

DUNDEE: DOUGLAS AND MID CRAIGIE
CHURCH OF SCOTLAND

REPORT AND ACCOUNTS
YEAR TO 31 DECEMBER, 2016

Congregation No: 291728

Charity No.: SC 010030

Reference and Administrative Information

Charity Name: Dundee: Douglas and Mid Craigie Church of Scotland

Charity Registration Number SC 010030


Congregation Reference No.: 291728

Contact Address: 


Trustees

List of trustees who have served at any time during the year to date of signing of the accounts:

Minister - 

Elders - 

Principal Office-bearers

Minister:
Session Clerk:
Deputy Session Clerk:
Church Treasurers:


Independent Examiner 

Bankers Bank of Scotland
Marketgait Branch
Dundee DD1 2EA

Trustees Annual Report

Year ended 31 December, 2016

Structure, Governance and Management

Governing Document

The church is administered in accordance with the Church of Scotland New Unitary Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisation Structure

The Kirk Session is chaired by the minister and meets 10 times in a year. Certain responsibilities are delegated to the Finance Task Group and to the other groups which form part of the structure of the Unitary Constitution of the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

Service of Worship

Services of Worship are held every Sunday morning with attendance on average around 40 people. The worship is of a traditional Church of Scotland pattern. Opportunity for varied forms of worship and innovative worship are given through family services and through additional services held during the seasons of Advent and Lent.

Opportunities are sought to work with churches of other denominations.

Children's and Youth activities

We provide Christian education through our weekly children's club, Livewire, which caters for children of primary school age. Rock Solid, the new Youth Project has been established as an independent charity. Each summer we organise and run a Holiday Club week for children of primary school age. The premises are also used by a Rainbow unit and Brownie Pack which provide a range of activities for girls. A Girls' Brigade Company is run jointly with St. Ninian's Episcopal Church, Mid Craigie. A Carer and Toddler Group meets in our premises. There is also a Taekwon Do group which provides activities for boys and girls. A Boomerang club is now using the premises in the morning and afternoon and Faith & Throughcare use the premises from time to time.

Church of Scotland Guild

Meets weekly to encourage men and women in the Christian Faith. A new social club has been formed.

Trustees Annual Report

Year ended 31 December, 2016

Achievements and Performance (Cont'd.)

Food on Friday

Is a community/church group which encourages ethical and healthy eating in the community and which promotes social interaction and friendship for all ages. Food on Friday promotes a healthy eating programme and plants and grows its own vegetables. This runs as an independent charity.

Pastoral visiting group

Meets on a weekly basis and is responsible for making and maintaining contact with members of the church and community who are experiencing difficulties due to advancing years, illness, bereavement etc.. The group undertakes to provide visitors and a support network for the church members and for people in the wider community. This group is also responsible for an annual bereavement service which provides a valuable service open to the whole community.

Financial Review

The principal source of income is the givings by members through weekly freewill offering envelopes or monthly or annual donations under the Gift Aid scheme. Offerings and donations, including tax recovered, for the year amounted to £21,666, a decrease of £4,865 from the previous year. Tax was recovered under the Gift Aid scheme amounting to £6,814 and, had this not been received there would have been a decrease of £1,148. The funds due to the church from the sale of the manse are now included in the Appendix to the accounts.

Reserves Policy

There are reserves of under six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £16,272 of which £6 has been designated for fabric funds and £5,584 is held for Emergencies. The Church has a balance of £1,244 of restricted funds held as the John Neil Bequest fund and a Youth Fund. These funds are held in a Kirk Session Fund by the General Trustees in Edinburgh. The trustees are aware of the situation and are taking steps to increase their income.

Statement of Trustees' Responsibilities

The members of the Kirk Session and Finance Committee must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session and Finance Committee are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



Session Clerk:

Date: March, 2016

Trustees Annual Report

Year ended 31 December, 2016

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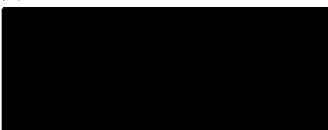
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Receipts and Payments Account
Year ended 31 December, 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Receipts					
Donations - Offerings	3	21,666	0	21,666	16,000
- Others		2,785	0	2,785	3,647
Activities for Generating Funds		1,238	0	1,238	1,379
Bank & Deposit Interest		43	8	51	74
		<u>25,732</u>	<u>8</u>	<u>25,740</u>	<u>21,100</u>
Rental of premises		7,760	0	7,760	4,330
Receipts from General Trustees		3,667	0	3,667	12,405
Other Receipts		0	0	0	0
		<u>11,427</u>	<u>0</u>	<u>11,427</u>	<u>16,735</u>
Total Receipts		<u><u>37,158</u></u>	<u><u>8</u></u>	<u><u>37,166</u></u>	<u><u>37,835</u></u>
Payments					
Cost of generating funds	4	62	0	62	60
Charitable activities	4	40,862	0	40,862	35,546
Governance costs		50	0	50	50
Total Payments		<u>40,974</u>	<u>0</u>	<u>40,974</u>	<u>50,172</u>
Excess of Payments over Receipts for the year		<u><u>-3,816</u></u>	<u><u>8</u></u>	<u><u>-3,808</u></u>	<u><u>2,179</u></u>

Statement of Balances

At 31 December, 2016

Bank & Deposit Balances

Bank & Deposit balances brought forward	21,088	1,236	22,324	20,145
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Movement in year:

Excess of Receipts over Payments for year	-3,816	8	-3,808	2,179
Bank & Deposit balances carried forward	<u>17,272</u>	<u>1,244</u>	<u>18,516</u>	<u>22,324</u>

Assets

Gift Aid tax repayment	2,741	0	2,741	3,882
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Liabilities

Ministries & Mission Allocation	3,731	0	3,731	3,670
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The accounts were approved by the Kirk Session on
 For and on behalf of the Kirk Session



Session Clerk
 Treasurer

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the Year ██████████ Received Payment £500 For paint Work in Church
██████████ is the Husband of ██████████ whos is a Trustee. No Trustee Received
Any RemuNeration.

2 Movement in Funds

	At 1 January 2016		Payments	Transfers	At 31 Dec. 2016
	£	£	£	£	£
Restricted Funds					
Kirk Session Fund	1,236	8	0	0	1,244
	<u>1,236</u>	<u>8</u>	<u>0</u>		<u>1,244</u>
Unrestricted Funds					
General Fund	5,246	35,776	33,315	1,555	9,262
Fabric Fund	7,884	5	6,634	-1,255	0
Organ Fund	1,938	0	0	0	1,938
Emergency Fund	5,546	38	0		5,584
Reserve Fund	74	0	68		6
<i>Designated Funds</i>					
Guild	400	1,339	957	-300	482
	<u>21,088</u>	<u>37,158</u>	<u>40,974</u>	<u>0</u>	<u>17,272</u>
Total Funds	<u>22,324</u>	<u>37,166</u>	<u>40,974</u>	<u>0</u>	<u>18,516</u>

Restricted funds

The Kirk Session Fund is held by the Church of Scotland General Trustees and is known as the John Neil Bequest and Youth Fund.

Purposes of Designated funds

The designated funds belong to the Organisations under the control of the Kirk Session.

3 Analysis of Donations

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
WFO Scheme (non Gift Aid)	3,889		3,889	3,833
Gift Aid donations	10,114		10,114	11,327
Tax recovered on Gift Aid donations	6,814		6814	0
Ordinary Offerings (Open Plate)	383		383	273
Other Offerings, Donations etc .	466		466	567
	<u>21,666</u>	<u>0</u>	<u>21,666</u>	<u>16,000</u>

Notes to the Accounts

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
4 Analysis of Payments				
Cost of generating funds				
Offering envelopes	62	0	62	60
Charitable activities				
Ministries & Mission allocation	14,670	0	14,670	7,288
Presbytery dues	300	0	300	277
Minister's Travel	387	0	387	493
Youth Worker - Travel	738	0	738	549
Pastoral Minister - Travel	663	0	663	968
Pulpit supply	275	0	275	165
Other staffing costs	785	0	785	860
Fabric repairs and maintenance	11,955	0	11,955	12,066
Manse expenses	500	0	500	534
Heat & Light	4,747	0	4,747	5,733
Insurance	1,824	0	1,824	1,877
Printing, stationery and postage	288	0	288	214
Upkeep of grounds	1,716	0	1,716	1,716
Church telephone	91	0	91	551
Equipment	22	0	22	422
Organisation expenses	957	0	957	1,027
Other expenses	742	0	742	383
CCLI	202	0	202	0
Boomerang Club	0	0	0	47
Organ Music	0	0	0	376
	40,862	0	40,862	35,546
Governance costs	50	0	50	50

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and 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 £26,380 and the maximum stipend (after 5 years) £32,319

6 Collections for Third Parties

	2016 £	2015 £
Earl Haig Fund/Poppy Scotland	40	30
Christian Aid	285	304
	325	576

Dundee: Douglas and Mid Craigie Church of Scotland

Notes to the Accounts

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2016	2015
Consolidated Fabric Fund		
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	<u>5,970</u>	<u>5,970</u>
Market Value of Balances at 31 December	<u>7,863</u>	<u>7,173</u>
CAPITAL ACCOUNT		
Consolidated Fabric Fund - Investment Account		
Credit Balance held at 31 December, 2015	<u>0</u>	<u>12,372</u>
	<u>0</u>	<u>12,372</u>
Expenditure		
Church Windows	0	12,372
Asbestos Removal	0	0
	<u>0</u>	<u>12,372</u>
Credit Balance held at 31 December, 2016	<u>0</u>	<u>0</u>
Consolidated Fabric Account (II)		
CAPITAL ACCOUNT		
40% share of sale of Manse	<u>68,516</u>	<u>0</u>
REVENUE ACCOUNT		
Income		
Interest received	13	9
Deposit fund	107	78
Transfer between funds	0	297
Investment Income (dividends)	1772	0
	<u>1,892</u>	<u>384</u>
Expenditure		
Expenditure during year	<u>3,666</u>	<u>0</u>
	<u>3,666</u>	<u>0</u>
Balance at 1 January, 2016	1,774	1,390
Movement in funds during year	<u>-1,774</u>	<u>384</u>
Balance at 31 December, 2016	<u>0</u>	<u>1,774</u>

Dundee: Douglas and Mid Craigie Church of Scotland
Notes to the Accounts 2016
APPENDIX

ACCOUNTING POLICIES

- 1 The Accounts have been prepared on a cash basis
- 2 Heritable Property consists of the Church and Hall and are not recorded in the Accounts. The Title Deeds for the Church and Hall are held by Church of Scotland General Trustees.
- 3 Normal fabric repairs and maintenance are charged to the General Fund. Extraordinary repairs and improvements are met from the Fabric Fund and by special fundraising efforts.
- 4 Shared linkage costs are apportioned 60% (Craigiebank Church): 40% (Douglas and Mid Craigie Church). The Craigiebank contributions to the General Fund and Fabric Fund, if any, are only included to the extent that they have been paid prior to 31 December, 2016.
- 5 With the exception of travel expenses, all costs for Diane Stirling, Parish Assistant and youth development worker [REDACTED] are met from the central funds of the Church.

General Fund Budget

Actual	2016		Budget	2017
		INCOME		
		Offerings		
3889		W.F.O Scheme (non Gift Aid)	3889	
10114		Gift Aid	10114	
6814		Tax on Gift Aid	2741	
383		Ordinary Offerings (Open Plate)	390	
802		Other Offerings & Donations	900	
	22002			15293
		Other Ordinary General Income		
380		Contributions From Cong Organisations	400	
945		Regular Fund Raising Events	1200	
1315		Weddings & Funerals	1330	
7760		Use of Premises	7800	
496		From C/Bank to Church Phone	500	
0		Bank Interest	0	
6621		Income /Miscellaneous	600	
	17517			11830
	39519	Total General Income		27123
	5215	B/FWD		9262
	44734	Total		36385
		EXPENDITURE		
		National Ministry & Mission & Wider Work		
17267		2014 Mission & Ministries & Mission Allocation	16088	
-2896		Less Endowment Income	- 2942	
300		Presbytery Dues	317	
	14671			13463
		Local Staffing Costs		
386		Ministers Expenses /Travel	400	
663		Parish Assistant Expenses/Travel	670	
738		Youth Worker Expenses/Travel	745	
275		Pulpit Supply	275	
785		Other Salaries	785	
	2847			2875
		Building Costs		
5253		Fabric Repairs & Maintenance	3000	
4766		Heat & Lighting	4900	
1824		Insurance	1824	
499		Manse Council Tax (50% -1yr- Strathmartine)	520	
0		Manse Expenses	0	
1716		Church Grounds (Douglas & Mid Craigie)	1716	
	14058			11960
		Other Local Costs		
1405		Telephone, Printing, Stationery	1450	
0		Outreach & Training	0	
2111		Other Expenses/ Miscellaneous	313	
2000		Transfer to Organ Fund	2000	
0		Transfer to Fabric Fund	0	
	5516			3763
	37092	Total Ordinary General Expenditure		32061
	7642	General Fund Surplus/Deficit		4324