


[OSCR Online] - Charity Annual Return Accounts Required



An annual return has been submitted for charity SC016701 (Dundee: Craigiebank Parish Church of Scotland) without accounts. Accounts must be sent to OSCR by post within 28 days of this submission or by your deadline date if this is sooner (your deadline for providing accounts is 9 months after your accounting period end date). Your return will not be processed and the charity's Scottish Charity Register entry will not be updated until satisfactory accounts are received. To help link your accounts to your annual return, please print this email and include it with your accounts. If you do not have a printer you can handwrite the following reference number on the front page of your accounts : SC016701.2016.1 The accounts should be sent to: OSCR 2nd Floor Quadrant House 9 Riverside Drive Dundee DD1 4NY

Regards,
OSCR Online

- Tel: 01382 220 446
- Email: osconline@oscr.org.uk
- OSCR, 2nd Floor, Quadrant House, 9 Riverside Drive, Dundee, DD1 4NY

This email and any files transmitted with it is intended only for the person(s) (the "Intended Recipient") to whom it is addressed. It may contain information that is privileged and confidential within the meaning of applicable law. Accordingly any dissemination, distribution, copying or other use of this email or any of its contents by any person other than the Intended Recipient may constitute a breach of civil or criminal law and is strictly prohibited. If you are not the Intended Recipient please contact the sender as soon as possible. OSCR's email policy allows for limited personal use of its email system and views expressed in such correspondence are solely those of the author. No liability is accepted for viruses, and it is your responsibility to scan for viruses.

The Church of Scotland

**DUNDEE: CRAIGIEBANK PARISH
CHURCH OF SCOTLAND**

**REPORT AND ACCOUNTS
YEAR TO 31 DECEMBER, 2016**

Congregation No: 291721

Charity No.: SC 016701

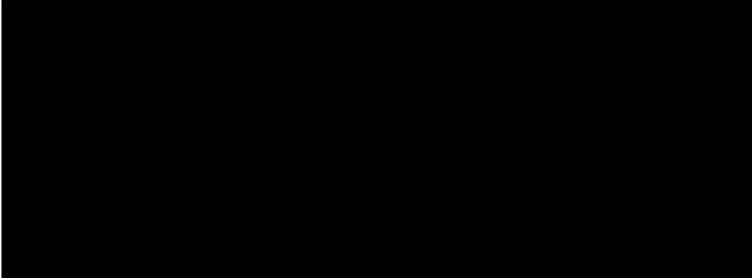
Reference and Administrative Information

Charity Name: Dundee: Craigiebank Parish Church of Scotland
Charity Registration Number SC 016701
Congregation Reference No.: 291721
Contact Address: 28 Balunie Avenue
Dundee
DD4 8QP

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:
Ministry Team:
Session Clerk:
Minute Clerk:
Church Treasurers:
Independent Examiner



Bankers

Lloyds TSB
Arbroath Road, Dundee

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 ten times in a year. Certain responsibilities are delegated to the Finance Task Group and to the other task 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 50 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 regular evening services held during the Christian seasons of Advent and Lent.

Children's and Youth activities

We provide Christian education through the weekly Sunday School.

Each summer we organise and run a Holiday Club week for children of primary school age. The premises are used by our Rainbow unit, Brownie Packs and Guide company which provide a range of activities for girls.

We have a Children's Club to provide activities for children of primary 1-6 school age.

We have 20 on our books and between 14 to 16 attending weekly.

In August 2011 a Group started on a Monday evening for boys and girls of primary 7 to 4th year at secondary school.

Ladies Group

The Group meets fortnightly to encourage friendship and fellowship in the community.

Trustees Annual Report
Year ended 31 December, 2016
Achievements and Performance (Cont'd.)

Choir

A choir was started in June 2010 to lead singing on a Sunday and special services.

Pastoral visiting group

This group is responsible for making and maintaining contact with members of the church 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. It also organises annually a social event for the housebound and less able members of the community and sends written greetings to them at both Christmas and Easter.

Fair Trade

We are a fair trade church and hold monthly sales of Fair Trade goods and regularly encourage the use of fairly traded products and an understanding of the need for justice in community and world.

Activities

A carers and toddlers' group, men's and women's bowling and a country dancing club all meet within our premises.

The Craigiebank Association

This is a community and church association which manages the suite of halls and which works in conjunction with the church to provide different aspects of community activities. This is a separate charitable body in its own right.

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, for the year amounted to £26,240 a decrease of £6,921 from the previous year. However Gift Aid repayments for two years were received in 2015 of £9,684 and only one year's repayment was received this year.

Reserves Policy

In 2016 the unrestricted cash funds (including designated fund money) amounted to £26,616 which is a big improvement on the previous year's figures.

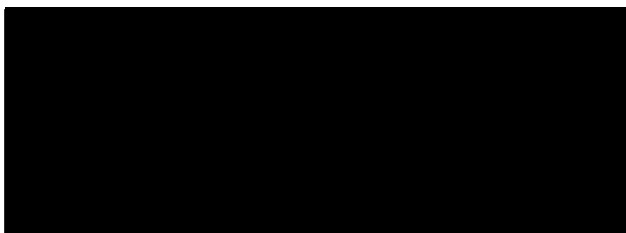
The investments at market value at December, 2016 amounted to £7,130. The Trustees are still monitoring the situation regarding the reserves but there is money available for fabric expenses which is held by the General Trustees of the Church of Scotland and can be used if required.

Trustees Annual Report
Year ended 31 December, 2016

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,



Dundee: Craigiebank Parish Church of Scotland

Charity No: SC 016701

Independent Examiner's Report to the Trustees of Craigiebank Parish Church of Scotland.

I report on the accounts of the charity for the year ended 31st December, 2016 which are set out on pages 7 to 11.

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).

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 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 accounts.

Independent examiner's statement.

In the course of my examination of the statement of accounts for the year ended 31 December, 2016 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, and
 - * to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Address: 82 Langshaw Road
Dundee. DD2 2SG

Date:

3/4/2017.

Dundee: Craigiebank Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December, 2016

	Note	Unrestricted Funds	Endowment Funds	Total	Total
		2016	2016	2016	2015
		£	£	£	£
Receipts					
Donations - Offerings	3	26,240	0	26,240	33,161
- Others		1,455	0	1,455	2,235
Activities for Generating Funds		2,346	0	2,346	2,085
Bank & Deposit Interest		34	4	38	32
Investment Income		167	87	254	80
		<u>30,242</u>	<u>91</u>	<u>30,333</u>	<u>37,593</u>
Rental of premises		2,500	0	2,500	2,000
Craigiebank Association		5,030	0	5,030	4,200
		<u>7,530</u>	<u>0</u>	<u>7,530</u>	<u>6,200</u>
Total Receipts		<u>37,772</u>	<u>91</u>	<u>37,863</u>	<u>43,793</u>
Payments					
Cost of generating funds	4	158	0	158	165
Charitable activities	4	32,766	1,872	34,638	41,745
Governance costs	4	50	0	50	50
Total Payments		<u>32,974</u>	<u>1,872</u>	<u>34,846</u>	<u>41,960</u>
Excess of Receipts over Payments for the year		<u>4,798</u>	<u>-1,781</u>	<u>3,017</u>	<u>1,833</u>

Dundee: Craigiebank Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December, 2016

Statement of Balances

At 31 December, 2016

Bank & Deposit Balances

Bank & Deposit balances

brought forward

18,918 8,256 27,174 25,341

Prior year adjustment

5

2,454 100 2,554 0

21,372 8,356 29,728 25,341

Movement in year:

Excess of Receipts over

Payments for year

5,121 -1,781 3,340 1,833

Bank & Deposit balances carried forward

26,493 6,575 33,068 27,174

Investments at Market Value

(Cost £1,962)

6

0

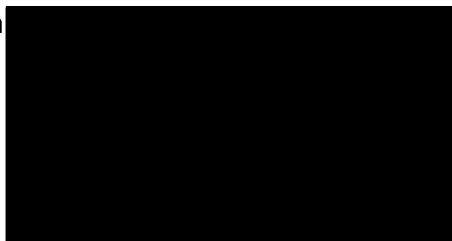
7,130

7,130

6,506

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session



Dundee: Craigiebank Parish Church of Scotland
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

received £500 in respect of Manse council tax during the year

No other trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

2 Movement in Funds

	At 1 January					At 31 Dec.
	2016	Adjustment	Receipts	Payments	Transfers	2016
	£		£	£	£	£
Endowment funds						
Moncrieff Fund	4,998	100	4	0		5,102
David Low Bequest	300	0	0	0		300
Butchart Bequest	145	0	0	0		145
James Bews Bequest	2,813	0	87	1,872		1,028
	<u>8,256</u>	<u>100</u>	<u>91</u>	<u>1,872</u>		<u>6,575</u>
Unrestricted funds						
General Fund	11,508	2,900	35,528	32,014	1,050	18,972
Fabric Fund	1,292	0	0	0		1,292
Choir Fund	362	0	0	0		362
Hospitality Fund	506	0	330	139		697
Church Deposit Fund	5,000	0	0	0		5,000
Designated Funds						
Friendship Group	25	0	173	140	-50	8
Ladies Group	164	0	1,741	681	-1,000	224
Sunday School	61	0	0	0		61
	<u>18,918</u>	<u>2,900</u>	<u>37,772</u>	<u>32,974</u>	<u>0</u>	<u>26,616</u>
Total Funds	<u>27,174</u>	<u>3,000</u>	<u>37,863</u>	<u>34,846</u>	<u>0</u>	<u>33,191</u>

Purposes of Endowment funds

Moncrieff Fund: This is an open fund and can be used for any purpose.

David Low Bequest: This fund is shared 1/3 for the Choir and 2/3 for painterwork.

Butchart Bequest: This is for a Sunday School prize.

James Bews Bequest: This is an open fund but the Kirk Session has decided to use the fund for purchasing Equipment.

Purposes of Designated funds

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

Dundee: Craigiebank Parish Church of Scotland
Notes to the Accounts

	Unrestricted		
	Funds 2016	Total 2016	Total 2015
	£	£	£
3 Analysis of Donations			
WFO Scheme (non Gift Aid)	4,225	4,225	4,931
Gift Aid Donations	13,073	13,073	14,688
Tax Recovered on Gift Aid Donations	4,272	4,272	9,684
Ordinary Offerings (Open Plate)	2,443	2,443	2,591
Other Offerings, Donations etc.	2,227	2,227	1,267
	<u>26,240</u>	<u>26,240</u>	<u>33,161</u>
4 Analysis of Payments			
Cost of generating funds			
Offering envelopes	158	158	165
Charitable activities			
Ministries & Mission Allocation	19,497	19,497	23,085
Presbytery dues	432	432	405
Ministerial Assistance - Travel	2,682	2,682	2,430
Pulpit supply	165	165	275
Other staffing costs	150	150	1,350
Council Tax	500	500	498
Heat & Light	3,345	3,345	3,441
Insurance	1,689	1,689	1,722
Hospitality	139	139	125
Printing, stationery and postage	542	542	27
Organisation expenses	821	821	1,072
Fabric - Repairs	660	660	3,056
Other expenses	2,144	2,144	1,259
	<u>32,766</u>	<u>32,766</u>	<u>38,745</u>
Charitable activities - Endowment Fund			
Fabric - New Chairs	0	1,872	3,000
Governance costs	50	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 (in the fifth and subsequent years) £32,419

Prior year adjustment

An adjustment had been made to correct repairs for the previous year included in both unrestricted and endowment columns.

**Dundee: Craigiebank Parish Church of Scotland
Notes to the Accounts**

6 Investments	Cost	Market Value at 31.12.16
Endowment Fund		
Moncrieff Fund	£	
Church of Scotland Growth Fund		
1000 Units	660	4,750
David Low Bequest		
£123.50 War Stock		
£247 War Stock	300	300
James Bews Bequest		
Church of Scotland Income Fund		
175 Units	1,002	2,081

6 Collections for Third Parties	2016	2015
	£	£
Christian Aid	600	699
Toilet Twinning	192	0
Night Ministry	0	136
Mary's Meals	35	0
Poppy Scotland	65	30
	<u>892</u>	<u>865</u>

APPENDIX -

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

	2016	2015
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December 2016 at cost	<u>5,606</u>	<u>5,606</u>
Market Value of Balances at 31 December	<u>6,454</u>	<u>5,887</u>
REVENUE ACCOUNT		
Credit Balances held at 31 December, 2015	14,217	12,573
Income - Rent and Interest	<u>1,512</u>	<u>1,644</u>
	15,729	14,217
Expenditure - Professional Services	0	0
Credit Balances held at 31 December, 2016	<u>15,729</u>	<u>14,217</u>
CONSOLIDATED FABRIC FUND (11)		
Investment Account - Consolidated Fabric Fund	198,353	198,353
Transfer 40% share to Douglas & Mid Craigie Church	<u>-68,516</u>	<u>0</u>
	<u>129,837</u>	<u>198,353</u>

Dundee: Craigiebank Parish Church of Scotland
Notes to the Accounts

ACCOUNTING POLICIES

- 1 The Accounts have been prepared on a cash basis.
- 2 Heritable Property consists of Church and Halls and are not recorded in the accounts. The Title Deeds for the Church and Halls 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/or by special fundraising efforts in partnership with Craigiebank Association.
- 4 Shared linkage costs are apportioned 60% (Craigiebank Church): 40% (Douglas & Mid Craigie Church). The Douglas & Mid Craigie contributions to 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 the Youth Development Worker [REDACTED] and Ministry Assistan [REDACTED] are met from the central funds of the church.

INCOME**General Fund Budget****Actual 2016****Projected 2017**

WFO Scheme (non Gift Aid)	£	4,225	4,300
Gift Aid donations	£	13,073	13,500
Tax on Gift Aid donations	£	4,272	3,900
Ordinary offerings (open plate)	£	2,443	2,600
Other Offerings, donations, gift day etc	£	2,054	2,100
Sub Total	£	26,067	26,400

Other Ordinary General Income

Activities for General Funds	£	2,346	2,400
Investments and Deposits	£	167	170
Use of Premises	£	£7,530	7,600
Misc. Income	£	1,539	1,600
Sub Total	£	11,582	11,770

Total Ordinary General Income		37,649	38,170
--------------------------------------	--	---------------	---------------

Expenditure**National Ministry & Mission Wider Works**

Ministries & Mission Allocation	£	19,497	19,515
Presbytery Dues	£	450	445

Local Staffing Costs

Voluntary Stipes & employer's NI	£	-	-
Travelling expenses	£	2,682	2,700
Pulpit Supply	£	165	200
Other salaries	£	150	400

Building costs

Fabric, repairs & maintenance	£	2,532	2,000
Heating & lighting	£	3,345	3,500
Insurance	£	1,689	1,700
Council Tax	£	500	539

Other Local Costs

Outreach	£	-	-
Printing & Stationery	£	542	700
Congregational organisations	£	681	800
Other expenses	£	1,648	1,700
Training	£	-	250

Total Ordinary General Expenditure	£	<u>33,881</u>	<u>34,449</u>
---	----------	----------------------	----------------------

General Surplus for the year	£	3,734	
------------------------------	---	-------	--