

The Church of Scotland

DUNDEE: DOUGLAS AND MID CRAIGIE
CHURCH OF SCOTLAND

REPORT AND ACCOUNTS
YEAR TO 31 DECEMBER, 2015

Congregation No: 291728

Charity No.: SC 010030

Reference and Administrative Information

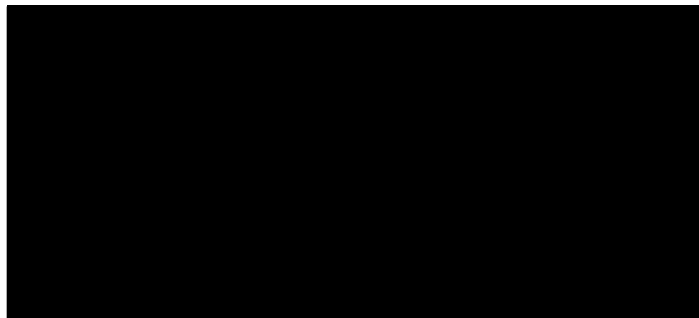
Charity Name: Dundee: Douglas and Mid Craigie Church of Scotland
Charity Registration Number SC 010030
Congregation Reference No.: 291728
Contact Address: Balbeggie Place
Dundee
DD4 8RD

Trustees

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

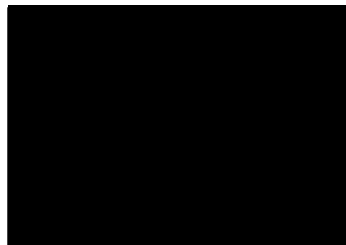
Minister -

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, 2015
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, 2015
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 £16,000, a decrease of £4,865 from the previous year. Tax had not been recovered under the Gift Aid scheme by 31st December and this would have made the decrease only £983. New church windows were paid for from the consolidated capital account held in Edinburgh as shown in the appendix to the accounts.

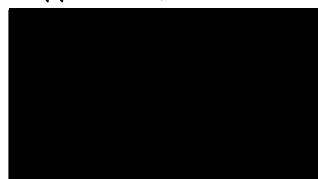
Reserves Policy

There are reserves of more than six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £21,088 of which £7,884 has been designated for fabric funds and £5,546 is held for Emergencies. The Church has a balance of £1,228 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.

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: Douglas & Mid Craigie Church of Scotland

Charity No.: SC O10030

Independent Examiner's Report to the Trustees of Douglas & Mid Craigie Church of Scotland.
I report on the accounts of the charity for the year ended 31st December, 2015 which are set out on pages 6 to 10.

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.

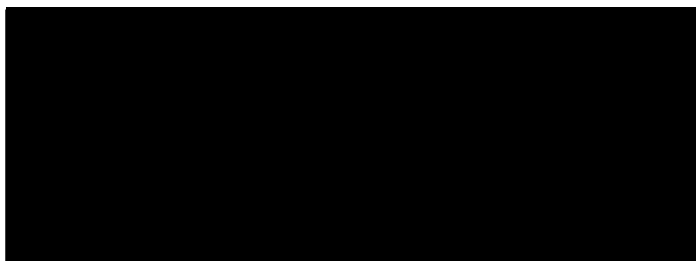
In the course of my examination of the statement of accounts for the year ended 31 December, 2015 no matter has come to my attention

- 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:



Date: 25th March, 2016

Dundee: Douglas & Mid Craigie Church of Scotland
Receipts and Payments Account
Year ended 31 December, 2015

	Note	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
Receipts					
Donations - Offerings	3	16,000	0	16000	20864
- Others		3,647	0	3647	4861
Legacy		0	0	0	3256
Activities for Generating Funds		1,379	0	1379	1321
Bank & Deposit Interest		66	8	74	75
		<u>21,092</u>	<u>8</u>	<u>21,100</u>	<u>30,377</u>
Rental of premises		4,330	0	4330	920
Receipts from General Trustees		12,405	0	12405	6,559
Other Receipts		0	0	0	3,663
		<u>16,735</u>	<u>0</u>	<u>16,735</u>	<u>11,142</u>
Total Receipts		<u><u>37,827</u></u>	<u><u>8</u></u>	<u><u>37,835</u></u>	<u><u>41,519</u></u>
Payments					
Cost of generating funds	4	60	0	60	71
Charitable activities	4	35,546	0	35546	50,051
Governance costs		50	0	50	50
Total Payments		<u>35,656</u>	<u>0</u>	<u>35,656</u>	<u>50,172</u>
Excess of Receipts over Payments for the year		<u>2,171</u>	<u>8</u>	<u>2,179</u>	<u>-8,653</u>

Statement of Balances
At 31 December, 2015

Bank & Deposit Balances

Bank & Deposit balances brought forward	18,917	1,228	20,145	28,798
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Movement in year:

Excess of Receipts over Payments for year	2,171	8	2,179	-8,653
Bank & Deposit balances carried forward	<u>21,088</u>	<u>1,236</u>	<u>22,324</u>	<u>20,145</u>

Assets

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

Ministries & Mission Allocation	3,670	0	3670	2,288
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The accounts were approved by the Kirk Session on March, 2015
 For and on behalf of the Kirk Session

Session Clerk

Treasurer

Dundee: Douglas & Mid Craigie Church of Scotland
Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

██████████ the husband of ██████████ received £3,052 for decorating work at the church. No other trustee received any remuneration during the year.

2 Movement in Funds

	At 1 January				At 31 Dec.
	2015	Receipts	Payments	Transfers	2015
	£	£	£	£	£
Restricted Funds					
Kirk Session Fund	1,228	8	0		1,236
	<u>1,228</u>	<u>8</u>	<u>0</u>		<u>1,236</u>
Unrestricted Funds					
General Fund	3,967	24,055	23,126	350	5,246
Fabric Fund	6,922	12,405	11,443		7,884
Organ Fund	1,998	0	60		1,938
Emergency Fund	5,512	34	0		5,546
Reserve Fund	74	0	0		74
Designated Funds					
Guild	444	1,333	1,027	-350	400
	<u>18,917</u>	<u>37,827</u>	<u>35,656</u>	<u>0</u>	<u>21,088</u>
Total Funds	<u>20,145</u>	<u>37,835</u>	<u>35,656</u>	<u>0</u>	<u>22,324</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	Restricted	Total	Total
	Funds	Funds		
	2015	2015	2015	2014
	£	£	£	£
WFO Scheme (non Gift Aid)	3,833	0	3,833	3,663
Gift Aid donations	11,327	0	11,327	12,586
Tax recovered on Gift Aid donations	0	0	0	3,377
Ordinary Offerings (Open Plate)	273	0	273	561
Other Offerings, Donations etc.	567	0	567	678
	<u>16,000</u>	<u>0</u>	<u>16,000</u>	<u>20,865</u>

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

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total 2015 £	Total 2014 £
4 Analysis of Payments				
Cost of generating funds				
Offering envelopes	60	0	0	71
Charitable activities				
Ministries & Mission allocation	7,288	0		14,568
Presbytery dues	277	0		298
Minister's Travel	493	0		501
Youth Worker - Travel	549	0		608
Pastoral Minister - Travel	968	0		586
Locum	0	0		225
Pulpit supply	165	0		275
Other staffing costs	860	0		926
Fabric repairs and maintenance	12,066	0		15,910
Manse expenses	534	0		460
Heat & Light	5,733	0		5,022
Insurance	1,877	0		1,853
Printing, stationery and postage	214	0		458
Photocopier	0	0		2,495
Diamond Jubilee	0	0		381
Livewire	0	0		341
Upkeep of grounds	1,716	0		2,010
Church telephone	551	0		390
Equipment	422	0		132
Organisation expenses	1,027	0		1,915
Other expenses	383	0		12
Boomerang Club	47	0		0
Organ Music	376	0		685
	<u>35,546</u>	<u>0</u>	<u>0</u>	<u>50,051</u>
Governance costs	<u>50</u>	<u>0</u>	<u>0</u>	<u>50</u>

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 £26,119; Maximum stipend in 5th and subsequent years of service - £32,098.

6 Collections for Third Parties

	2015	2014
	£	£
Earl Haig Fund/Poppy Scotland	30	32
Christian Aid	304	505
	<u>334</u>	<u>576</u>

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**

	2015	2014
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>7,173</u>	<u>7,066</u>
CAPITAL ACCOUNT		
Consolidated Fabric Fund - Investment Account		
Credit Balance held at 31 December, 2014	<u>12,372</u>	<u>18,932</u>
	<u>12,372</u>	<u>18,932</u>
Expenditure		
Church Windows	12,372	0
Asbestos Removal	0	6,560
	<u>12,372</u>	<u>6,560</u>
Credit Balance held at 31 December, 2015	<u>0</u>	<u>12,372</u>
REVENUE ACCOUNT		
Income		
Interest received	9	6
Deposit fund	78	0
Transfer between funds	297	0
Investment Income (dividends)	0	398
	<u>384</u>	<u>394</u>
Expenditure		
Expenditure during year	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Balance at 1 January, 2015	1,390	986
Movement in funds during year	384	404
Balance at 31 December, 2015	<u>1,774</u>	<u>1,390</u>

Dundee: Douglas and Mid Craigie Church of Scotland
Notes to the Accounts 2015
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, 2015.
- 5 With the exception of travel expenses, all costs for [REDACTED] Parish Assistant and youth development worker [REDACTED] are met from the central funds of the Church.

General Fund Budget

Actual	2015		Budget	2016
		Offerings		
3,833		W.F.O Scheme (non Gift Aid)	3,833	
11,327		Gift Aid	11,327	
0		Tax on Gift Aid	6,782	
273		Ordinary Offerings (Open Plate)	273	
1,427		Other Offerings & Donations	1,450	
	16,860			23,665
		Other Ordinary General Income		
400		Contributions form Congregational Organisations	400	
1,497		Regular Fund Raising Events	1,500	
1,925		Weddings & Funerals	1,950	
4,330		Use of Premises	6,500	
0		From C/Bank to Church Phone	600	
0		Bank Interest	0	
12,405		Income / Receipts from General Trustees/C/Bank	500	
	20,557			11,450
	37,417	Total General Income		35,115
	3,732	B/FWD		5,215
	41,149	Total		40,330
		National Ministry & Mission & Wider Work		
19,365		2015 Mission & Ministries & Mission Allocation	17,627	
- 2,965		Less Endowment Income	- 2,896	
277		Presbytery Dues	300	
	16,947			15,031
		Local Staffing Costs		
493		Ministers Expenses /Travel	500	
968		Parish Assistant Expenses/Travel	980	
549		Youth Workers Expenses/Travel	560	
165		Pulpit Supply	300	
860		Other Salaries	870	
	3,035			3,210
	19,982			18,241
		Building Costs		
12,066		Fabric Repairs & Maintenance inc cost of windows of which £12,405 came from General Trustees fund in Edin.	4,000	
5,733		Heat & Lighting	5,800	
1,877		Insurance	1,800	
558		Manse Council Tax (50% -1yr- Strathmartine)	497	
0		Manse Expenses	0	
1,716		Church Grounds (Douglas & Mid Craigie)	1,800	
	21,950			13,977
		Other Local Costs		
749		Telephone, Printing, Stationery	800	
0		Outreach & Training	0	
1,674		Other Expenses/ Miscellaneous	500	
0		Transfer to Organ Fund	2,000	
0		Transfer to Fabric Fund	0	
	2,423			3,300
	44,365	Total Ordinary General Expenditure		35,518
	-3,216	General Fund Surplus/Deficit		+4,812