

The Church of Scotland

Dundee: Whitfield Parish Church of Scotland

Report and Accounts

for the year ended

31 December 2022

Congregation No: 291754

Charity No: SC000316

Dundee: Whitfield Parish Church of Scotland

Scottish Charity No: SC000316

Year ended 31 December 2022

Reference and Administrative Information:

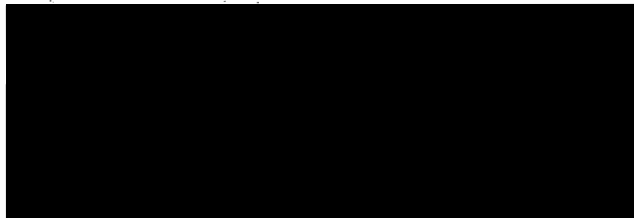
Charity Name: Dundee: Whitfield Parish Church of Scotland

Charity Registration Number: SC000316

Congregation Reference No: 291754

Contact Address: Whitfield Parish Church
Haddington Crescent
Dundee
DD4 0NA

Trustees:



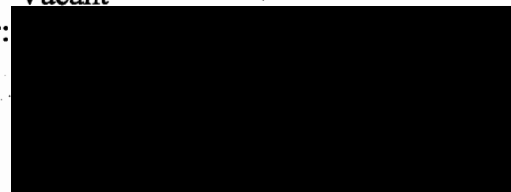
Principal Office-bearers:

Minister: Vacant

Interim Moderator:

Session Clerk:

Treasurer:



Independent Examiner:



Principal Bankers:

Clydesdale Bank (Virgin Money)
7/8 High Street
Dundee
DD1 1SS

Dundee: Whitfield Parish Church of Scotland

Scottish Charity No: SC000316

Year ended 31 December 2022

TRUSTEES' ANNUAL REPORT

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and administrative details are shown on page 1 of this report.

Structure, Governance and Management

Governing Document:

The Church is administered in accordance with the terms of the 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. Where appropriate, an Interim Moderator, who is a member of the Kirk Session, will be appointed by Presbytery.

Organisational Structure:

The Kirk Session, which meets eight times a year, is responsible for all affairs within 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.

The mission statement of this congregation states that "We exist to glorify God by growing in grace and Christ-like character and by seeking to bring others to know Jesus Christ as their Saviour and Lord".

Achievements and Performance

Whitfield Parish Church has a steady attendance of around 15-18 adults who attended worship every Sunday; currently there are no children who attend on a regular basis. In July 2022 our minister retired and we were officially linked with Craigiebank and Douglas/Mid Craigie; that was also when congregations found out what the new Presbytery Plan had in store for them. Sadly, it was concluded that Whitfield Church and our linked partners, along with another church in the local area, were not considered to be viable and we were all placed in Category 'B' which will see some or all buildings being closed. The future is uncertain but we will continue to ensure God's presence to serve and support the local community together.

Dundee: Whitfield Parish Church of Scotland

Scottish Charity No: SC000316

Year ended 31 December 2022

Trustees' Annual Report (cont)

Sunday morning services have taken on a new dimension following the retiral of our minister. OLMs and others have been conducting services, either separately or as a joint venture with other congregations in the linkage; these services are well attended and provide opportunities for congregations to get to know each other with a view to planning our future together.

Our service to the community lies in the provision of youth organisations. Attendance for these organisations had not changed much from our 2021 numbers and it was encouraging to see attendances remaining stable after the winter break for the Girls and Boys Brigades. There was also a slight increase in other hall users with a new dance group using the halls twice weekly. Various other outside youth groups continue to use the halls on a regular basis. Halls are also rented out for birthday parties, local tenant and gardening groups etc.

We continue, through the Thrift Shop, to recycle responsibly unwanted household goods and clothing within the local community at a nominal cost. Any goods we are unable to sell on are then passed on to other charity shops with a different demographic clientele.

The Lifegate church continues to hold their services in the church on a Sunday afternoon and also provides a free lunch each Friday for those in need. Food bags are also available for those in need. The halls are used by a local nursery for the provision of a breakfast and after-school club.

Financial Review

Gross income from offerings and donations, from members and others, increased to £10,122 (2021 - £8,673). This figure, however, included Gift Aid claims of £3,887 in respect of the previous 3 years, masking a real fall of £2,438 in income from donations received. A further £1,570 of Gift Aid was recovered shortly after the year end, bringing all tax claims to December 2022 up to date. Encouragingly, income from the rental of premises (£18,375) showed further improvement on the 2021 figure of £16,663.

Total expenditure amounted to £36,743 (2021 - £32,593), but this total excludes a sum of £6,764 towards the 2022 M&M requirement and approximately 2½ years' Minister's travel expenses (£2,320) which should have been settled by the end of the financial year. Had these liabilities been settled timeously, the accounts would have reflected an annual surplus of only £139 rather than the surplus of £9,223 reflected on page 6.

For the first 5 months of 2022, the congregation continued to make a monthly payment of £800 to the minister in lieu of the provision of a manse. This expense (£4,000) was reimbursed by the Church of Scotland General Trustees from sums held on behalf of the congregation in the Consolidated Fabric Fund. Similarly, reimbursements of a further £7,441 from the Consolidated Fabric Fund were received to assist in meeting property-related expenses incurred by the congregation.

Reserves Policy

It is the Trustees' policy to try to hold minimum cash reserves of approximately six months' expenditure, including any designated funds. This remains very difficult to achieve and, at the year end, the Church held unrestricted cash funds of £14,229 representing 20 weeks (2021 - 8 weeks) expenditure. This, however, does not take the year-end liabilities into consideration.

Dundee: Whitfield Parish Church of Scotland

Scottish Charity No: SC000316

Year ended 31 December 2022

Statement of Trustees' Responsibilities

The charity's trustees 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 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 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 on 17 March 2023 and signed on their behalf by -



Session Clerk

Year ended 31 December 2022

INDEPENDENT EXAMINER'S REPORT

to the Trustees of Dundee: Whitfield Parish Church of Scotland, SC000316

I report on the accounts of the charity for the year ended 31st December 2022 which are set out on pages 6 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.

The charity's 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 Charities Accounts (Scotland) Regulations 2006. 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:

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.

[Redacted Signature]

[Redacted Name]

Independent Examiner

[Redacted Address]

18 March 2023

Year ended 31 December 2022

RECEIPTS AND PAYMENTS ACCOUNT
 (All funds are unrestricted)

	Note	Total 2022 £	Total 2021 £
RECEIPTS			
Donations	2	10,122	8,673
Activities for Generating Funds	3	3,617	3,034
Bank & deposit interest		-	-
		13,739	11,707
Rental of premises		18,375	16,663
Funerals and weddings		80	-
Recovery of expenses from General Trustees		11,441	4,800
Recovery of expense shares from linked congregations		1,743	-
Recovery of other expenses incurred	4	588	926
Total Receipts		45,966	34,096
PAYMENTS			
Costs of generating funds	5	-	-
Charitable activities	6	36,743	32,593
Governance costs		-	-
Total Payments		36,743	32,593
Excess of receipts over payments before transfers		9,223	1,503
Transfers		-	-
Excess of receipts over payments for the year		9,223	1,503

The notes on pages 9 to 11 form part of these financial statements.

The above statement excludes funds raised for remitting to other charities as shown at Note 9.

Dundee: Whitfield Parish Church of Scotland

Scottish Charity No: SC000316

Year ended 31 December 2022**STATEMENT OF BALANCES**
(All funds are unrestricted)

	Total 2022 £	Total 2021 £
<u>Bank & Deposit Balances</u>		
Bank & deposit balances brought forward	5,006	3,503
Movement in year:		
Excess of Receipts over Payments for the year	9,223	1,503
	<hr/>	<hr/>
Bank & deposit balances carried forward	14,229	5,006
	<hr/>	<hr/>
<u>Assets</u>		
Tax recoverable under GA and GASDS (estimate)	1,570	8,000
	<hr/>	<hr/>
<u>Liabilities</u>		
Accrued travel expenses	2,320	1,920
Accrued Presbytery dues	-	308
Accrued M&M contributions	6,764	4,000
	<hr/>	<hr/>

The accounts were approved by the trustees on 17 March 2023 and signed on their behalf by:

..... [Redacted] (Interim Moderator)

..... [Redacted] (Treasurer)

The notes on pages 9 to 11 form part of these financial statements.

Year ended 31 December 2022

ACCOUNTING POLICIES

Preparation of accounts

The financial statements have been prepared on the cash basis which takes account only of income actually received and expenses actually paid during the financial year.

Fixed assets

The charity has the right to occupy and use for its charitable purposes certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Normal fabric repairs and maintenance are charged to the General Fund. Extra-ordinary repairs and improvements are met from the Fabric Fund or from special fund-raising efforts.

Funds

Funds are classified as either *Restricted Funds* or *Unrestricted Funds* defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority, or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Whitfield Parish Church currently holds no restricted funds.

Volunteers

In common with all congregations of the Church of Scotland, the congregation of Whitfield Parish Church benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown. No financial value is placed on these volunteer contributions for the purpose of preparing these accounts.

Taxation

Whitfield Parish Church is recognised as a charity for the purposes of applicable taxation legislation and, therefore, is not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Year ended 31 December 2022

NOTES TO THE ACCOUNTS

1 Movements in Funds

	at 1 st Jan 2022 £	Receipts £	Payments £	Transfers £	at 31 st Dec 2022 £
Unrestricted funds					
General Fund	4,910	45,966	(36,743)	-	14,133
Designated Fabric Fund	96	-	-	-	96
Total unrestricted funds	5,006	45,966	(36,743)	-	14,229

Purpose of designated fund:

Fabric fund: Funds set aside for the maintenance of the Church property.

2 Donations

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
WFO Scheme (non-Gift Aid)	-	-	-
Gift Aid donations	5,470	5,470	7,846
Income Tax recovered on Gift Aid donations	3,887	3,887	-
Ordinary Offerings (open plate)	265	265	412
Uniformed organisations	400	400	-
Other offerings and donations	100	100	415
Total Donations	10,122	10,122	8,673

3 Activities for Generating Funds

Thrift Shop	3,617	3,617	3,034
-------------	-------	-------	-------

4 Recovery of expenses incurred

Refunded payments (Council Tax)	588	588	-
---------------------------------	-----	-----	---

Year ended 31 December 2022**NOTES TO THE ACCOUNTS (contd)****5 Cost of Generating Funds**

	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Offering envelopes	-	-	-

6 Charitable activities

Ministry and Mission contribution	-	-	4,024
Presbytery dues	108	108	-
Minister's expenses	-	-	-
Manse rent (part year – paid to Minister)	4,000	4,000	4,800
Pulpit supply	180	180	-
Other salary costs	9,093	9,093	9,437
Fabric repairs and maintenance	1,249	1,249	549
Manse council tax	3,321	3,321	1,453
Heat and light	17,358	17,358	10,278
Insurance	1,334	1,334	2,028
Other expenses	-	-	24
Share of manse garden expenses	100	100	-
	36,743	36,743	32,593

7 Trustee remuneration and expenses

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs 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 £28,700 and the maximum stipend (in the fifth and subsequent years) £35,269.

The minister, [REDACTED] who was a member of the Kirk Session until his retirement on 30 June 2022, received rent of £4,000 (2021 - £4,800) for the use of own house as manse. Manse Council Tax payments of £1,464 (net) (2021 - £1,453) were paid to Dundee City Council.

No other trustee received any remuneration or expenses during the year.

8 Transactions with trustees and connected persons

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

Dundee: Whitfield Parish Church of Scotland

Scottish Charity No: SC000316

Year ended 31 December 2022

NOTES TO THE ACCOUNTS (contd)

9 Collections for Third Parties

Dundee Foodbank

2022

£

-

2021

£

85

Year ended 31 December 2022

APPENDIX

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

CONSOLIDATED FABRIC FUND

	2022	2021
	£	£
Revenue account:		
Credit Balance at 31 st December 2021	10,239	15,019
Interest received	568	20
Building consultancy services	(2,279)	
Alternative manse accommodation reimbursed	(4,000)	(4,800)
Energy costs reimbursed	(4,075)	-
CFF administration costs	(37)	
	<hr/>	<hr/>
Credit balance at 31 st December 2022	416	10,239
	<hr/>	<hr/>
Capital II account:		
Credit Balance at 31 st December 2021	102,000	-
Building consultancy services	(3,366)	-
Share of manse – transfer from Craigiebank Church	-	102,000
	<hr/>	<hr/>
Credit balance at 31 st December 2022	98,634	102,000
	<hr/>	<hr/>