

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
DUNTOCHER TRINITY PARISH CHURCH OF SCOTLAND

Congregation Number 181196

Charity Number SC008854

DUNTOCHER TRINITY PARISH CHURCH OF SCOTLAND

Financial Statements

For the Year ended 31 December 2022

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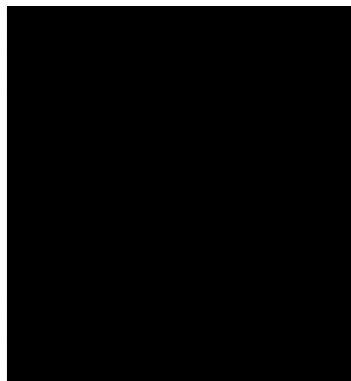
LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Duntocher Trinity Parish Church of Scotland

Charity Registration Number: SC008854

Congregation Reference Number: 181196

Contact Address:



Principal Office Bearers

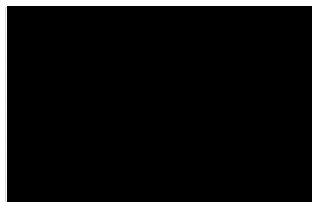
Interim Moderator:

Session Clerk:

Clerk to the Board:

Church Treasurer:

Independent Examiner:



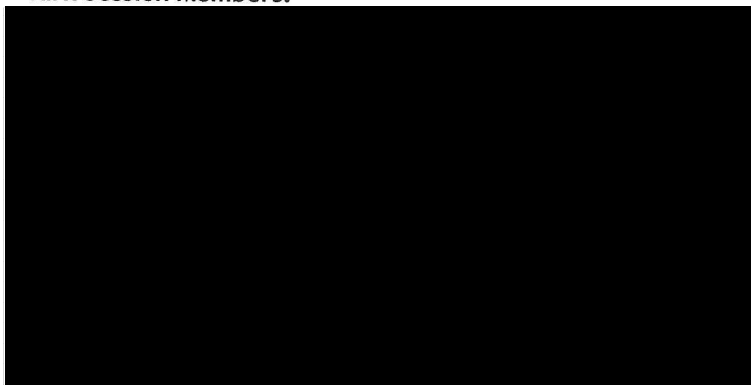
Bankers:

Royal Bank of Scotland
Sylvania Way
Clydebank
G81 1TS

Trustees:

All Trustees who served during the year up to the date of signing the accounts.

Kirk Session Members:



Congregational Board Members:



Elders Emeritus



YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management**Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution (or Deed of Constitution Unitary Form).

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. The Interim Moderator is appointed by Presbytery when there is no minister in place and he/she is also a member of Kirk Session. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Minister or Interim Moderator and meets ten times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session meets ten times a year and is responsible for spiritual affairs within the Church.

Objectives and Activities

The Church of Scotland is Trinitarian on 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

Sunday services are now held at 11.00 a.m. These services are open to anyone, members or non-members. Regular ecumenical services are held with the other Christian Churches in the area and Duntocher Trinity Parish Church has an excellent relationship with them.

Organisations associated with the Church directly and average attendances are as follows:

Guild 47

The above groups arrange social events and outings throughout the year, such as dances, fayres, coffee mornings and general outings.

There is one community group, a local Drama Class, currently utilising the Church halls.

Financial Review

The principal source of income is from the Weekly Freewill Offering envelope scheme and the tax recovered from those members who have signed Gift Aid declarations. Other sources of income are fundraising events, which are attended by residents within the parish, donations and rental of our premises.

YEAR ENDED 31 DECEMBER 2022

Financial Review (continued)

The church manse continues to be let and managed by a commercial letting agent. The Church of Scotland General Trustees hold the rents received, after direct costs. The balance held at the year-end was £23,084 (2021-£20,417).

A deficit of £16,532 (2021-£8,709) has been incurred on the general fund. The board and session continue to be concerned at the ongoing costs and the level of income to cover these costs.

Reserves Policy

The Trustees' policy is to ensure that as much of the reserves as possible are retained each year to meet future commitments whilst at the same time ensuring that current commitments are fully carried out.

In particular, the congregation's policy is to hold reserves of at least £30,000, sufficient to cover 6 months' expenditure.

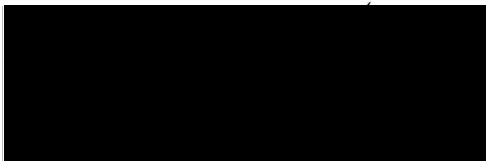
Risk Management

The Trustees' have reviewed the operational and financial risks to which the Church is exposed and have established procedures to mitigate the identified risks.

Statement of Trustees' Responsibilities

The members of the Kirk Session/Congregational Board 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/Congregational Board 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 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

18th August 2023

STATEMENT OF FINANCIAL ACTIVITIES

FOR YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted	Restricted	2022 Total	2021 Total
		Funds £	Funds £	Funds £	Funds £
Incoming Resources					
Incoming Resources from Generated Funds					
Voluntary Income					
Donations		31,576	-	31,576	29,811
Activities for generating funds					
Investment income and interest		333	127	460	72
Incoming Resources from Charitable Activities					
Grants		-	-	-	-
Activities for generating funds					
Social Events		-	12,303	12,303	2,662
Rental Income		2,240	9,007	11,247	10,627
Total Incoming Resources		<u>34,149</u>	<u>21,437</u>	<u>55,586</u>	<u>43,172</u>
Resources Expended	(3)				
Charitable Activities		49,881	16,765	66,646	45,288
Governance Costs		800	-	800	786
Total Resources Expended		<u>50,681</u>	<u>16,765</u>	<u>67,446</u>	<u>46,074</u>
Net Incoming/(Outgoing) Resources		<u>(16,532)</u>	<u>4,672</u>	<u>(11,860)</u>	<u>(2,902)</u>
Transfers					
Gross transfers between funds		-	-	-	-
Net Movement in funds		<u>(16,532)</u>	<u>4,672</u>	<u>(11,860)</u>	<u>(2,902)</u>
Reconciliation of Funds					
Funds brought forward		<u>71,553</u>	<u>47,536</u>	<u>119,089</u>	<u>121,991</u>
As at 31st December 2022		<u>55,021</u>	<u>52,208</u>	<u>107,229</u>	<u>119,089</u>

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	31.12.22 £	31.12.21 £
Listed Investments		0	0
		-----	-----
Current Assets			
Debtors	(6)	23,084	20,417
Cash at bank and in hand		85,995	100,172
		-----	-----
		109,079	120,589
		-----	-----
Creditors			
Amounts falling due within One Year	(7)	1,850	1,500
		-----	-----
Net Current Assets		107,229	119,089
		-----	-----
Total Assets Less Current Liabilities		107,229	119,089
		=====	=====
 Reserves			
Unrestricted Reserves	(8)	55,021	71,553
Restricted Reserves		52,208	47,536
		-----	-----
		107,229	119,089
		=====	=====

The Accounts were approved by the Kirk Session and Financial Board on 18th August 2023.

For and on behalf of the Kirk Session and Financial Board.

.....Session Clerk

.....Treasurer

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies**Accounting Convention**

The Accounts are prepared on the accruals basis. Heritable properties consisting of the Church Halls and Manse are not recorded in the Accounts. The title deeds, held by the Church of Scotland General Trustees and are valued at £4,171,272 (2021-£3,887,442) for insurance purposes.

1.2 Equipment Renewals

Expenditure on equipment is treated as a revenue expense as and when incurred.

2. Legal status of the Charity

The Charity is an unincorporated body and is administered in accordance with the terms of the Deed of Constitution or Deed of Constitution (Unitary Form).

3. Resources Expended

	2022 £	2021 £
Charitable Activities	66,646	45,288
	-----	-----
Governance Costs:		
Independent Examination	800	786
	-----	-----

4. Trustee Remuneration and Related Party Transactions

During the year 3 (2021-4) Trustees received remuneration of expenses incurred totalling £3,100 (2021-£673).

5. Minister's Stipend

All Church of Scotland Congregations contribute to the National Stipend Fund which bears the cost of all Ministers' stipends, employers' 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 (2021-£28,137) and the maximum stipend (in the 5th and subsequent years £35,269 (2021-£34,577)).

6. Debtors - Amounts falling due within One Year

	2022 £	2021 £
Church of Scotland General Trustees	23,084	20,417
	=====	=====

7. Creditors - Amounts falling due within One Year

	2022 £	2021 £
Accruals	1,850	1,500
	=====	=====

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

8. Movement in Funds

	01.01.22 £	Receipts £	Payments £	31.12.22 £
Unrestricted Funds				
General Fund	71,553	34,149	50,681	55,021
	-----	-----	-----	-----
Restricted Funds				
Guild	2,048	12,303	10,298	4,053
Banner Group	191	-	-	191
Girls' Brigade	568	-	-	568
Manse Fund	44,729	9,134	6,467	47,396
	-----	-----	-----	-----
	47,536	21,437	16,765	52,208
	=====	=====	=====	=====

Purpose of Restricted Funds

Guild Fund - This fund is controlled by the Guild Managing Committee and consists of income from capitation fees and donations and distributed to charities and projects agreed by the committee and the members.

Manse Fund - during the year the manse was let using a commercial letting agent.

Independent Examiner's Report to the Trustees of Duntocher Trinity Parish Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 1 to 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) 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 accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

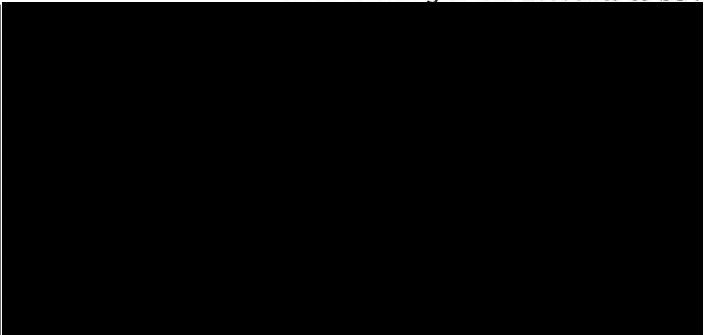
Basis of independent examiner's statement

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 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 accounts to be reached.



18th August 2023