

The Church of Scotland
Dundee : Logie & St John's (Cross) Parish Church

TRUSTEES' REPORT

and

RECEIPTS AND PAYMENTS ACCOUNTS

For the year ended 31st December 2023

Congregation No: 291770

Charity No: SC 009115

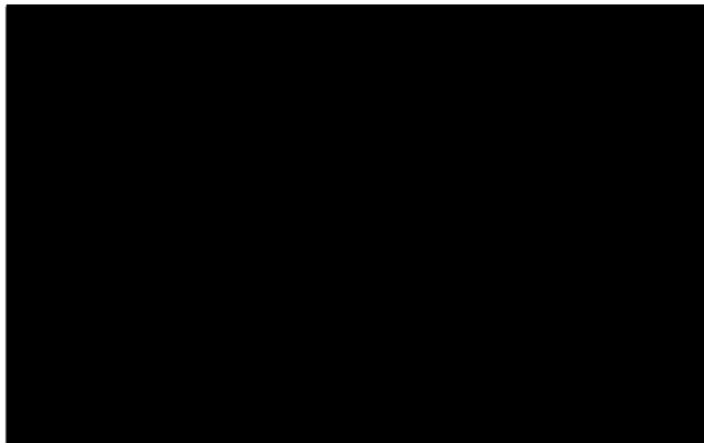
Reference and Administrative Information

Charity Name: Dundee : Logie & St John's (Cross) Parish Church

Charity Registration Number: SC009115

Congregation Reference No: 291770

Contact Address:



Trustees

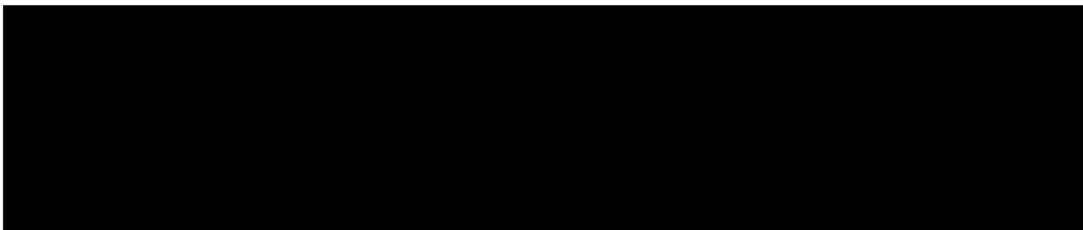
Principal Office-bearers

Minister:

Session Clerk:

Church Treasurer:

The following members of the Kirk Session are the trustees :



The following were appointed to the Kirk Session on 9th June 2024:



Independent Examiner



Bankers

Royal Bank of Scotland

3 High Street

Dundee

DD1 9LY

Trustees' Annual Report
Year ended 31 December 2023
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.

Organisational Structure

The Kirk Session, which meets at least six 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".

Our activities are described below:

We meet on Sundays for worship at 11 am. Our worship gathering is followed by the provision of refreshments. Over the last year we have welcomed a number of new people into our congregation with services being attended by 60 to 80 people. Non-members are welcome at all church events.

We continue to benefit from our Working Groups (Up, In and Out). These are groups which are made up of elders (trustees) and members of the congregation. They meet 6 times a year to discuss and make plans before reporting this to the Kirk Session.

The Up Group has a focus on developing the spiritual health of the congregation. This has led to the provision of two Connect Groups where there is an opportunity for people to join together to explore the Bible, pray and deepen friendships. This group has also looked at developments within worship including a pattern of intergenerational services and the celebration of communion.

The In Group has a focus on ensuring pastoral care and fellowship among members of the congregation. The group has focused on the development of a pastoral care group; six people have completed several modules of an online training course in Pastoral Care. This group has organised a second congregational ceilidh and also an afternoon tea specifically for those who find it difficult to attend Sunday morning services. Both these events were well attended, greatly enjoyed and included a number of non-members.

The Out Group has a focus on the mission of the church. This group has been responsible for developing the Sinderins Community Hub which is delivered in partnership with Dundee Carers, Dundee City Council and Alzheimer's Scotland. This is a place for people to come and enjoy refreshments, conversation and activities. This is supported by a committed team of volunteers. The numbers attending have been fewer than last year and the structure of the event is under review. The Out Group was also involved in developing a partnership with Connect Youth to deliver Youth Work. However, this project is in abeyance at present.

The Church of Scotland Guild meets fortnightly (September to March) on Wednesday afternoons. The meetings include worship, a speaker or activity and a time of fellowship. Money is raised for the church and other Christian charities. The Guild also runs Connect with a Cuppa which meets fortnightly throughout the year for informal times of tea and chat.

The Minister acts as chaplain to local primary and secondary schools. One development that emerged from this was children from one school coming to help at Connect with a Cuppa. The schools hold Christmas and end of term services in the church.

The Church of Scotland as a whole is undergoing significant change as it faces a reduction in ministers, attendance, and finance. It is proposed that we join five other churches to form one parish, with three worship centres, in the west of Dundee. Our minister, elders and members of the congregation have been engaged in various discussion and planning groups with the other churches involved. There have been several joint services for two or more congregations and these have gone well. There is recognition that the creation of a union will require painful decisions about the appropriate use of buildings.

Trustees' Annual Report

Year ended 31 December 2023

Achievements and Performance

By the beginning of 2023, all church services and activities had returned to normal after the Covid-19 pandemic. The Trustees are positive towards the challenges ahead, as the local Presbytery seeks a way forward for the churches in the city.

Our minister [REDACTED] appointed in Oct 2021, continues to be employed 60% on parish duties and 40% on Presbytery duties. During 2023 the minister, elders, and church members continued to develop the worship, work and witness of the congregation within our church family, the parish, and beyond. The Sunday morning services were held in the church hall once a month to give a less formal, family friendly feel to the morning. In January and February, services were held in the hall to save fuel, in the light of increasing energy costs associated with the Ukraine war, and awareness of our need to decrease the carbon footprint of the church in view of the climate crisis.

Connect with the Bible study groups, one in the afternoon and one in the evening, met weekly or fortnightly for much of the year, as did the Guild and Connect with a Cuppa. The Sinderins Community Hub was open most Thursday afternoons and included a monthly dementia café. The Hub enabled a couple of young mothers to achieve a basic cookery qualification. A food larder of donated food and other essentials is available for use by any local people in need, as a response to the cost of living crisis.

Information, in the form of a weekly newsletter, is circulated to the congregation via email or post. The church website contains archived newsletters, and appropriate information is published on the church facebook page. Retiring collections were held for, Poppy Scotland, Christian Aid and the Angus and Dundee Foodbank.

Financial Review

Our financial situation is stable.

The principal source of income is offerings from members and adherents. The majority of these are given by monthly standing orders, with a few more by the weekly envelope scheme. Most donors have signed Gift Aid declarations and tax is reclaimed. The small donation Gift Aid scheme is used for open plate donations.

Congregational giving for the general funds remained at a similar level as that in 2022 (plus associated Gift Aid still to be claimed). The Giving to Grow contribution of £29,278 was paid in full.

Income from hall rentals was £15,448, very slightly down from last year.

The surplus in 2023 was £23,652, compared with £20,773 in 2022.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months' expenditure. At the year end of 2023 the Church held unrestricted funds of £91,558 of which £578 was attributable to congregational organisations, and £28,828 to the Designated Kirk Session of Dundee Fund. This balance equates roughly to 15 months expenditure at the 2023 level, although the Designated Fund is not intended for day-to-day expenditure. The Church held £735 in restricted funds which have been provided for the purposes specified in Note 2.

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 and signed on their behalf,

[REDACTED]

Date 18/09/24

Session Clerk

Date 18/09/24

Independent Examiner's Report to the Trustees of Dundee : Logie & St John's (Cross) Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 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.

The charity 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

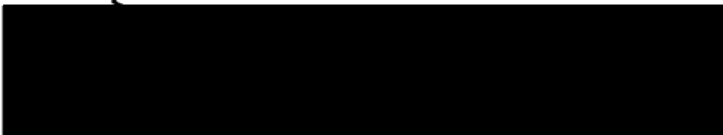
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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

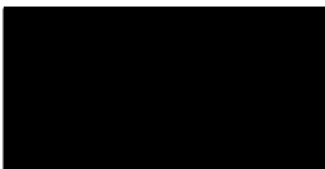
In the course of my examination, no matter has come to my attention

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.

Name



Address:



Date

23 AUGUST 2024

Dundee : Logie & St John's (Cross) Parish Church
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted	Restricted	Endowment		Restated
		Funds	Funds	Funds	Total	Total
		2023	2023	2023	2023	2022
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	73,194	425		73,619	75,899
Bank & Deposit interest		1,054			1,054	159
		<u>74,248</u>	<u>425</u>	<u>0</u>	<u>74,673</u>	<u>76,058</u>
Rental of premises		15,448			15,448	16,074
Weddings and Funerals		459			459	580
Grants		0			0	1,250
Church Organisations (I)		2,390			2,390	2,073
Other Receipts	4	1,363	240	0	1,603	50
<u>Total Receipts</u>		<u>93,908</u>	<u>665</u>	<u>0</u>	<u>94,573</u>	<u>96,085</u>
<u>Payments</u>	5					
Costs of generating funds		0	0	0	0	
Charitable activities		68,593	1,560	0	70,153	74,592
Governance costs		768	0	0	768	720
<u>Total Payments</u>		<u>69,361</u>	<u>1,560</u>	<u>0</u>	<u>70,921</u>	<u>75,312</u>
Excess of Receipts over Payments for the year before transfers		24,547	(895)	0	23,652	20,773
Transfers					0	
Excess of Receipts over Payments for the year		<u>24,547</u>	<u>(895)</u>	<u>0</u>	<u>23,652</u>	<u>20,773</u>

Dundee : Logie & St John's (Cross) Parish Church
Statement of Balances
At 31 December 2023

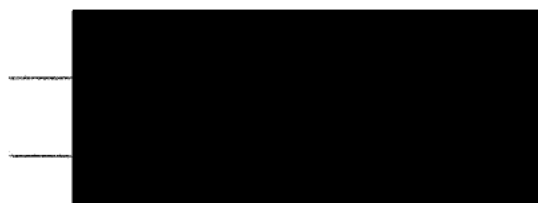
	Unrestricted Funds 2023 Note £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	67,011	1,630		68,641	47,868
Third party funds/collections not remitted *	1,085			1,085	1,085
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	24,547	(895)	0	23,652	20,773
Cash held on behalf of third party	(1,085)			(1,085)	(1,085)
Bank & deposit balances carried forward	<u>91,558</u>	<u>735</u>	<u>0</u>	<u>92,293</u>	<u>68,641</u>
<u>Assets</u>					
Manse	275,000			275,000	275,000
Gift Aid Receivable	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>4,154</u>
	<u>278,000</u>	<u>0</u>	<u>0</u>	<u>278,000</u>	<u>279,154</u>
<u>Liabilities</u>					
Independent examiner fee	810			810	780
Roof repairs	<u>490</u>	<u>0</u>	<u>0</u>	<u>490</u>	<u>780</u>
	1,300	0	0	1,300	780

* Money from Royal Victoria Hospital Trust, awaiting distribution

The accounts were approved by the Kirk Session and Financial Board on ~~26th June 2024~~

18th August 2024

For and on behalf of the Kirk Session and Financial Board



Minister Treasurer

Session Clerk

Dundee : Logie & St John's (Cross) Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Manse Council Tax of £3,126.98 was paid.

No 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. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
General Fund	38,587	90,502	67,587	650	62,152
Designated funds					
The Guild	612	2,390	1,774	(650)	578
Kirk Session of Dundee	27,812	1,016			28,828
	<u>67,011</u>	<u>93,908</u>	<u>69,361</u>	<u>0</u>	<u>91,558</u>
Restricted funds					
Flower Fund	131	425	228		328
Foods & Goods		240	132		108
Northwood Trust Grant	1,250		1,200		50
Roof Repair Fund	249				249
	<u>1,630</u>	<u>665</u>	<u>1,560</u>	<u>0</u>	<u>735</u>
Endowment funds					
					0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u>68,641</u>	<u>94,573</u>	<u>70,921</u>	<u>0</u>	<u>92,293</u>

Purposes of Designated Funds

The Guild

This fund is managed by the Guild Committee for the benefit of Christian Charities.

Kirk Session of Dundee

This fund is from the former Parish Church of Dundee. Previous restrictions have been removed and the Fund may now be used at the discretion of the Kirk Session .

Purposes of Restricted Funds

Flower Fund

This is a fund to provide flowers for display during services of worship.

Foods & Goods

Donations are used to provide a small 'food bank' in the church halls.

Northwood Trust Grant

This was awarded from a 'Connect Youth' project application to the Church of Scotland.

Roof Repair Fund

This fund was established in 2018. Donations to this fund will be used solely for the repair and maintenance of the roofs and rainwater goods of the church buildings.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
Gift Aid Donations	50,934			50,934	45,160
Tax Recovered on Gift Aid Donations	12,071			12,071	14,252
National Giving Day Tax Reclaim	0			0	1,659
Ordinary Offerings	10,189	425		10,614	14,588
Other Offerings, Donations etc	0			0	240
	<u>73,194</u>	<u>425</u>	<u>0</u>	<u>73,619</u>	<u>75,899</u>
4. Analysis of Other Income					
Life and Work Donations	0			0	
Other Incoming Resources	1,363	240		1,603	50
VAT Recovered	0			0	
	<u>1,363</u>	<u>240</u>	<u>0</u>	<u>1,603</u>	<u>50</u>
5. Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0			0	
Offering envelopes	0			0	
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities					
Giving to Grow	29,278			29,278	41,044
Less Stipend Endowment Income	0			0	
Less Vacancy Allowance	0			0	
	<u>29,278</u>	<u>0</u>	<u>0</u>	<u>29,278</u>	<u>41,044</u>
Presbytery dues	843			843	
Minister's Travel	95			95	
Pulpit supply	0			0	140
Other staffing costs	90			90	90
Repairs and maintenance	14,971			14,971	9,407
Manse	543			543	1,448
Council Tax	3,127			3,127	3,723
Cleaning Costs	3,134			3,134	2,904
Heat and light	3,651			3,651	4,444
Insurance	7,262			7,262	6,611
Communications	440			440	374
Other building costs	2,122			2,122	1,209
Printing, stationery and postage	376			376	89
Organ & music	704			704	653
Church Organisations (E)	1,774			1,774	1,156
Children and Youth	0	1,200		1,200	30
Outreach	183			183	1,100
Flowers	0	228		228	26
Other expenses	0	132		132	144
	<u>68,593</u>	<u>1,560</u>	<u>0</u>	<u>70,153</u>	<u>74,592</u>

Governance costs

Independent examiner's fees	768			768	720
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Other payments

Purchase of assets	0			0	
Purchase of investments	0			0	
	<u>768</u>	<u>0</u>	<u>0</u>	<u>768</u>	<u>720</u>

6. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employers contributions for National Insurance, Pension, Housing and Loan Fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of services. For the year under review the minimum stipend was £30,135 and the maximum stipend (in the fifth and subsequent years) was £37,032.

2023	2022
£	£

7. Collections for Third Parties

Bethany Christian Trust		485
Poppy Scotland	274	299
Christian Aid (Exc Gift Aid)	1,712	868
Dundee Foodbank	185	
	<u>2,171</u>	<u>1,652</u>

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2023	2022
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>37,943</u>	<u>36,868</u>
Market Value of Balances at 31 December	<u>40,056</u>	<u>56,777</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>27,136</u>	<u>24,643</u>