

Strathmartine Church of Scotland Dundee

Annual Reports and Financial Statements

For the year ended 31 December 2023

Scottish Charity No: SC 018015

Congregation No: 291752

STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

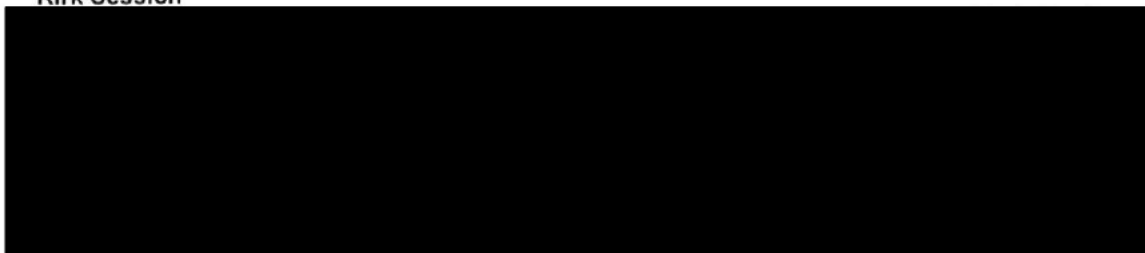
The trustees present the Annual Report and Financial Statements for Strathmartine Church of Scotland, Dundee for the year ended 31 December 2023

Reference and Administrative Information

Charity name:	Strathmartine Church of Scotland Dundee
Charity registration number:	SC018015
Congregation reference number:	291752
Contact address	The Treasurer 11 Halley Terrace Downfield Dundee DD3 9TQ

Trustees

Kirk Session



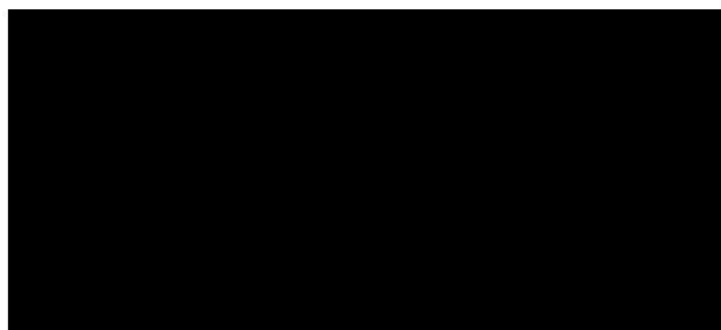
Congregational Board



Principal Office Bearers

Minister:
Interim Moderator
Session Clerk:
Treasurer:
Clerk to Congregational Board:

Independent Examiner:



Bankers:	Virgin Money High Street Dundee
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STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management Governing Document

Strathmartine Church of Scotland is administered in accordance with the terms of the Model Deed of Constitution.

Heritable Property

All heritable properties viz. the Church, Church Halls and Manse are vested in the General trustees of the Church of Scotland, 121 George Street, Edinburgh.

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 the Presbytery. 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 and is scheduled to meet six times in a year. Appropriate responsibilities are delegated to the Finance Committee and the Fabric Committee as appropriate. The Kirk Session meets four times a year and is responsible for spiritual affairs within the church.

Aims

The aim of the Strathmartine Church of Scotland: Dundee is to spread the Gospel of Christ to the Congregation, Parish, The Wider Community and Scotland by preaching and practical demonstration of the Love of Christ.

ACHIEVEMENTS.

Interpretation of the Gospel.

Without the services of an incumbent minister the Congregation have faced the twin challenges of continuing and also preparing for the planned Union with a neighbouring church under the Presbytery Plan.

They have addressed these and progressed through their innate ability to share with one another their fellowship and to extend that fellowship to the community. An example of this has been three hugely successful coffee mornings each attended by over 100 people.

Church organisations have mostly experienced an increase in numbers.

Sunday services are being conducted by two retired Ministers with our Interim Moderator stepping in when they are unavailable. There is added time afforded to the Congregation to meet in fellowship after worship which is always popular.

The Christmas Eve service of lessons and carols was led by members of the congregation.

The Sacrament of Holy Communion was held as in previous years with an invitation to members issued for the Fourth Sunday in April and October.

Our choir has been restarted and is in fine voice.

Practical demonstration

As is the case for most other congregations the Pandemic and its aftermath has had an adverse impact on the practical demonstration of the Word. There has not been the opportunity to offer a Sunday Club due to no children attending worship.

During the year the Ministers conducted one Baptism and three funerals. There were no marriages.

Strathmartine has a long history of both promoting and supporting local organisations. Both Church and non church organisations have been affected by the Pandemic but these have been largely restored and there is a vibrancy in those that restarted, in particular the Church of Scotland Guild is very successful with a wide and varied syllabus. The Children and Toddlers Group has also been revived.

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The Large Hall is in regular use with a highly successful Indoor Bowling Club meeting on Tuesday morning and evening. There is also a very popular Senior Persons Fitness Class run on a Thursday morning. The Brownie Pack meets on a Monday evening. Childrens parties are held regularly at the weekends with the size of the hall proving ideal for the like of bouncy castles.

We also held a very successful Summer Club in 2023 for Primary School aged children which was widely enjoyed by the participants and praised by the parents.

One of our local councillors holds his Constituency Surgery in the small hall each month.

It should also be noted that our Halls are used as the local Polling Station at all local and national election times

Turning to the practical demonstration of Christian faith the church is a registered "Fair-trade" Church and "Tradecraft" goods are both used in the church and in the past have been sold to the congregation ensuring that small producers receive the appropriate rewards for their work. The work with 'Fairtrade' has meant that large retailers are aware of their products and stock them.

In a charitable mode, members of the congregation are invited to participate by funding local charities, both practically in the case of Starter Packs, a local charity supporting the furnishing of homes for the homeless, and financially through the 'Copper Pot' which applies the small change donated by members to local charities.

Nationally there have been efforts in support of 'Crossreach,' and 'Wateraid'. Christmas gifts donated are passed to a local charity working with disadvantaged children.

We have been able to continue our excellent efforts to contribute to the local Foodbank and continue to support the local Community Café.

This year we have had an encouraging response to an appeal for Christian Aid through a lunch and retiring collection.

Aims

To heighten the Church's profile and increase the numbers coming to church.

This challenges us to find ways of ensuring that congregation can attend the church and that the content and surroundings are congenial to those who come. This is an ongoing challenge but encouraging comment has been made by visitors on the friendly atmosphere and open attitude of members and in the past year we have welcomed some new members from other local congregations.

It is difficult to state any longer term aims since the Presbytery Plan is for the Church and Halls to close at the end of 2024 and the Congregation to form a Union with an adjacent Church. In the meantime we will attempt to continue the service offered to all our organisations and those which are associated with us in the use of our premises as we continue to serve our Parish and local community in the coming year as we have done for the past 170 years.

STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Financial Review

The Trustees continue to be faced with the difficult task of keeping the Church & Manse in good condition against a continuing backdrop of our regular income not covering our expenditure most months of the year.

We are grateful to our Fabric Convener for keeping on top of items needing attention at the Church & Manse with a keen eye on costs. Repairs and Maintenance came in at £3788. Although the Manse is now vacant following our Minister's retiral on 31/10/22 we are still responsible for its upkeep until its sale and we incurred roof repairs totalling £1610. Manse Electric & Gas was £1538.

The Insurance for the Church & Manse came in at £3,742 a slight increase on last year. Manse Council Tax was £2269.

Giving to Grow which replaced Ministry & Mission came in at £13474. Vacancy Allowance totalled £11196. Pulpit Supply totalled £3952.

The Treasury Team reclaimed tax on Gift Aid Donations a figure of £5059 covering the past tax year

The Market Value of our investments held by George Street increased by around £4670. This was due to market conditions. Interest on Deposits at George Street realized £3609.

Electric and Gas Bills came in slightly below estimates.

Our Fund Raising Team were able to arrange coffee mornings, a quiz and a Christmas Fayre, which in total realised over £3126. In addition with the Congregational Organisations getting back to normal they were able to contribute £1680. Hall Hire realised £1435. Other donations totalled £1999.

Unfortunately our total income from Standing Orders, WFO and Open Plate has dropped by £6400 this past year, with only Open Plate figure holding up.

We are indebted to this group of members who have worked tirelessly throughout the past year to raise funds for the Church.

No doubt 2024 will present us with more challenges with the proposed Union with Chalmers Ardler but I am confident that with the continuing support of the Treasury Team, the Session and Board and the Congregation as a whole, these can be met.

Reserves Policy

The Trustees' policy of holding reserves of approximately four months expenditure including designated funds, is exceedingly difficult to achieve. It would be our intention to do everything we can to maintain this, but this may not be possible in the current financial situation.

Statement of 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 Trustees 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.

Date 11/3/24

STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Strathmartine Parish Church, Dundee.

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7-11.

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 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

During 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.

Date:

14/3/24

STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

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Receipts and Payments Account

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts	Note					
Donations	3	28202			28202	37780
Legacies						
Activities For Generating Funds		4685			4685	5071
Grants						
Bank & Deposit Interest		3503	126		3629	2112
Investment Income						
		36390	126		36516	44963
Rental of Premises		1435			1435	1910
Receipts by Organisations			3252		3252	2639
Other Receipts						
<u>Total Receipts</u>		37825	3378		41203	49512
Payments	4					
Cost of generating funds		0			0	111
Charitable Activities		43010	1341		44351	50777
<u>Total Payments</u>		43010	1341		44351	50888
Excess Receipts Over Payments for the year before Transfers		(5185)	2037		(3148)	(1376)
Transfers		1680	(1680)			
<u>Excess of Receipts over payments for the year</u>		(3505)	357		(3148)	(1376)

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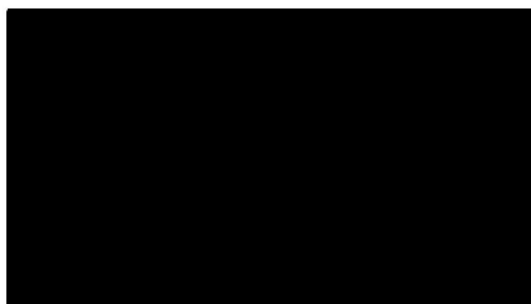
Statement of Balances

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Bank & Deposit Balances						
Bank & Deposit Balances Brought Forward		63297	12898	2	76197	77573
Movement in Year						
Excess of Receipts over Payments for year		(3505)	357		(3148)	(1376)
Bank and Deposit Balances carried Forward		59792	13255	2	73049	76197
Investments at Market value (cost £57,865)		70196	5069		75265	70596
Assets						
Gift Aid Receivable					4150	4150
Gift Aid Receivable GASDS					850	850
					5000	5000

Liabilities

No Major Liabilities

The accounts were approved by the trustees on 11/03/24 and signed on their behalf by:



STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Notes to the Accounts

1. Trustee Remuneration and Related Party Transaction

During the year, Council Tax amounting to £2269 was paid for the Manse. No other trustee received any expenses. No remuneration was paid to a trustee or person connected to a trustee.

2. Movements in Funds

	At 1 Jan 2023 £	Receipt £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted Funds					
General Fund	25930	37825	43010	1680	22425
Fabric Fund	11,747				11,747
Reserve Fund	15,374				15,374
Christie Bequest Revenue Fund	9,004				9004
Lucy Grieg Bequest Fund	283				283
John Wallace Bequest Fund	1,600				1,600
Senga Watson Bequest Fund	850				850
Helen Murray Bequest Fund	1,000				1,000
Gladys Walker Bequest Fund	6000				6000
	71788	37825	43010	1680	68283
Restricted Funds					
Benevolent Fund	3331	126			3457
Guild	522	1348	560	400	910
Strathmartine Under 5's	174	441	240	130	245
Bowling Club	126	897	152	800	71
Tuesday Club	256	566	389	350	83
	4409	3378	1341	1680	4766
Total Funds	76197	41203	44351	0	73049
Endowment Funds					
Lewis Christie Bequest	54,047				54,047

Purposes of Unrestricted Funds

General Fund - For the general day to day running of the church, including fabric repairs and maintenance.

Fabric Fund – Funds set aside for extraordinary fabric repairs and improvements to church property. The Trustees can however reverse the designation of these Funds and use them for any purpose.

Reserve Fund – Funds set aside by the Trustees to cover cashflow in the general account but may be used for any other purpose required.

Christie Bequest Revenue Fund – Income from Investments held in the Christie Bequest Endowment to be used for congregational purposes.

██████████ ██████████ ██████████ ██████████ ██████████ ██████████ ██████████ – to be used for congregational purposes.

STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Funds	Total	Total
2023	2023	2022

Movements in Funds (Cont.)

Purpose of Restricted funds.

Benevolent fund - Funds to benefit the poor of the parish. Only the Minister, Session Clerk and Treasurer have control over the use of this fund.

The following groups have funds which are used to support fellowship and church related activities.

Guild, , Strathmartine Under 5s and Tuesday Club.

Purpose of endowment funds

Lewis Christie Bequest - The investment is retained as capital and the income arising used for congregational purposes.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations					
WFO Scheme and Gift Aid	16526			16526	22765
Gift Aid Donations Tax Recovered	5059			5059	5795
Ordinary Offerings (Open Plate)	3195			3195	3350
Other Offerings, Donations etc	3422			3422	5870
	28202			28202	37780

4. Analysis of Payments

Cost of Generating Funds

Offering Envelopes	0	0	129
	0	0	129

Charitable Activities

Giving to Grow (formerly M&M)	13474		13474	28835
Presbytery dues	691		691	0
Ministers Expenses	0		0	0
Church Telephone	703		703	584
Manse Telephone	0		0	537
Pulpit supply	3952		3952	286
Other staffing costs	2917		2917	3064
Fabric repairs & Maintenance	5398		5398	2250
Cleaning	1122		1122	991
Council Tax	2269		2269	1666
Heat and Light	4944		4944	2333
Insurance	3742		3742	3438
Organ Maintenance	360		360	342
Printing, Stationery	91		91	250
Assets Purchased	0		0	399
Organisation expenses	0	1341	1341	1091
Payroll	108		108	101
Garden	505		505	400
Other expenses	2734		2734	4573
	43010	1341	44351	50690

STRATHMARTINE CHURCH OF SCOTLAND: DUNDEE

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

5. Minister's Stipend

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 £30135 and the maximum stipend (in the fifth and subsequent years) £37032.

6. Investments

	No of Units	Cost of Units	Market
Growth Fund			
Value Lewis Christie Bequest	8,134	£31,885	£47421
Benevolent Fund	719	£2,970	£4192
Income Fund			
Lewis Christie Bequest	2,078	£22,159	£22775
Benevolent Fund	80	£851	£877
			£75265

7. Collections for Third Parties

	2022	2023
Christian Aid	367	200
Ukraine Appeal	298	0
Water Aid	137	159
Crossreach	0	45
Copper Pot	75	202
Total	877	606

Gift Aid Claims

Gift Aid is currently being claimed through the Gift Aid Scheme and also under the GASDS Scheme.