

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

TRUSTEES' REPORT AND ACCOUNTS

for the year ended

31st December 2021

Congregation No: 291770

Charity No: SC 009115

Reference and Administrative Information

Charity Name: Dundee: Logie and St John's (Cross) Parish Church of Scotland
Charity Registration Number: SC009115
Congregation Reference No: 291770
Contact Address: The Treasurer
Logie and St John's (Cross) Parish Church
Shaftesbury Terrace
Dundee
DD2 1HJ

Trustees

The following members of the Kirk Session are the trustees:

Glyn Bengough	Ramanee Bengough
Alison Cormack (from 13 th June 2021)	
Frances Dent	John Dent
Michael Duffy	Alexander Duncan
Jennifer Hanslip	Fiona Low
Catherine McLean	William McLean
Pamela Nesbitt	Thomas Taylor
William Valentine (from 16 th May 2021)	
Rev Catriona Morrison	(Interim Moderator from 23 rd November 2020 until 11 th July 2021)
Rev James Wilson	(Interim Moderator from 12 th July 2021 until 19 th October 2021)
Rev Grant Maclaughlan	(Minister from 20 October 2021)

Principal Office-bearers

Minister:	Rev Grant Maclaughlan (from 20 th October 2021)
Rev Catriona Morrison	(Interim Moderator from 23 rd November 2020 until 11 th July 2021)
Rev James Wilson	(Interim Moderator from 12 th July 2021 until 19 th October 2021)
Session Clerk:	Michael Duffy
Church Treasurer:	Glyn Bengough

Independent Examiner: Sheena Gibson FCCA (Director, James Hair & Co)
59 Bonnygate
Cupar
KY15 4BY

Bankers: Royal Bank of Scotland, 3 High Street, Dundee DD1 9LY

TRUSTEES' ANNUAL REPORT for the year ended 31st December 2021

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, with many of these changed due to the Covid-19 pandemic since March 2020, in accordance with government advice.

We meet on Sundays for worship at 11 am either in-person, or online. Usual activities for children on Sundays were suspended due to the pandemic. An online Bible study group meets on Tuesday evenings at 7:30pm. The congregation meets for tea and coffee on Sundays after the service, either online or in person in the church garden or halls. Congregational lunches, previously monthly, were suspended due to restrictions. Non-members continue to be welcome at all church events.

The Church of Scotland Guild meets monthly or fortnightly when regulations permit, with topical speakers invited, and contributions made to Christian charities. The Guild also runs *Connect with a Cuppa*. This fortnightly event is open to anyone who would like to drop in for tea and a chat, and has met in the church garden or halls depending on Covid restrictions. *Toddlers & Co* did not meet during 2021.

Ministers have acted as a chaplain to Blackness and Victoria Park Primary Schools and to Harris Academy. The schools would usually hold end of term services and concerts in the church. Many community groups meet in the church halls, according to Government restrictions operating: Guiding and Scouting units (all age groups), the local Community Council, Alcoholics Anonymous, and a range of interest, exercise and dancing groups for all ages.

Trustees' Annual Report (cont'd)

Achievements and Performance

The pandemic continued to disrupt Church activities in 2021, but there were encouraging developments during the year, and the Trustees are positive towards the challenges ahead.

The church was in Vacancy during most of 2021, with two Interim Moderators acting during 2021 (Rev Catriona Morrison and Rev James Wilson). Rev Catriona Morrison and Rev Marc Prowe were employed as Locum Ministers for 2 days per week from 1st December 2020 to 11th July 2021. Our new minister, Rev Grant Maclaughlan, was inducted to the charge on 20th October 2021 (employed 60% on parish duties, 40% on Presbytery duties in his first year). During 2021 the moderators, locum ministers, elders, and church members continued to develop the worship, work and witness of the congregation within our church family, the parish, and beyond. Sunday services were recorded and placed on the church website (www.logies.org) for viewing online during January to early April due to Government Covid restrictions, watched typically on 30 devices each week. At noon on a Sunday we held a virtual coffee -social time for 30 minutes, with typical attendance of 20 congregation. In-person Sunday Services restarted at Easter 2021, continuing until Christmas Day 2021, when restrictions were increased again. Advice from the Scottish Government and the Church of Scotland, Dundee Presbytery, was followed to decrease the spread of Covid-19 variants, with use of hand sanitisers, mask wearing, social distancing and controlled entry and exit. Contact details were obtained in accordance with Scottish Government Test and Protect regulations.

The online bible study group met on Tuesday evenings at 7:30pm for one hour during much of the year, with typical attendance of 15-20, with members from other local churches attending from time to time. Guild meetings (usually attended by 20-25 women and men, involving worship, fellowship, and informative speakers) restarted in September 2021. Connect with a Cuppa (usually attended by 15-20 people drawn from both congregation and the local community) ceased in January to March, but then restarted in the spring and summer meeting outdoors in the church garden, and then returning into the church halls as permitted. Major refurbishment of the Manse took place during the summer and autumn.

Information and a weekly newsletter was circulated to congregation members via email or post. The church website contains the archived newsletters, together with the online services. Information is also published on the Church Facebook Page. Retiring collections totalling £1,046 (excluding gift aid) were made for Poppy Scotland, and Christian Aid. Due to the pandemic restrictions, School Church Services did not take place, and Toddlers and Co was not restarted.

Financial Review

In common with many churches, our finances have suffered due to the pandemic, but our outlook has improved as compared with 2020, and we have been able to undertake substantial work to maintain the value and utility of both manse and church buildings.

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 increased by about £5,500 (plus associated Gift Aid still to be claimed) in 2021 as compared with 2020, reversing the previous year's decrease. This was largely due to a generous response to the National Giving Day appeal in October, raising £7,104 (excluding Gift Aid).

Major essential refurbishments and ongoing maintenance totalling approximately £30,000 were undertaken at the Manse during the vacancy, enabled by the generous support of a £16,500 grant from the Arklay Street Manse Fund, authorised by Dundee Presbytery. This refurbishment included internal repainting, replacement of worn floor coverings, refurbishment of the ensuite bathroom, and essential works on electrics, windows, and kitchen.

Trustees' Annual Report (cont'd)

Further steeplejack roof maintenance was required on the church roof costing £6,518 and completed in September 2021 (VAT paid on the roof repairs to be reclaimed under the listed places of worship scheme). Gas heating costs decreased due to a £1,325 refund for VAT incorrectly overcharged by SSE (at 20% instead of 5% for the charity rate, during a 14 month period). We await replacement of our non-functional electricity meter, and a refund of initial excess electricity charges from Opus (who currently charge us only for standing charge costs of £111 per year). Savings were made whilst the buildings were closed on heating, waste collections and halls cleaning, and we changed telecom and waste collection providers. The Ministries and Mission contribution of £27,709 (vacancy rate) was paid in full, and we employed a Locum Ministry team for 2 days per week – resulting in the increased pulpit supply cost of £7,326.

Income from hall rentals was £844 greater than in 2020, as Covid-19 restrictions were relaxed to allow organisations to meet inside the halls again, and there was interest in hall rental from other community groups.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months' expenditure. At the year end of 2021 the Church held unrestricted funds of £47,702, of which £1,310 was attributable to congregational organisations, and £27,659 to the Designated Kirk Session of Dundee Fund. This balance equates roughly with 7 months of the 2021 expenditure, although the Designated Fund is not intended for day-to-day expenditure. The Church held £166 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,

Rev Grant Maclaughlan

Dr Michael Duffy

Minister

Session Clerk

Date

Date

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 2021 which are set out on pages 7 to 12.

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

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.

Name: Sheena Gibson FCCA (Director, James Hair & Co)

Address: 59 Bonnygate
Cupar
KY15 4BY

Date:

Logie & St John's (Cross) Parish Church 2021
Receipts and Payments Account
Year ended 31 December 2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<u>Receipts</u>				
Donations	60,451	738	61,189	64,937
Legacies	-	-	-	-
Activities for Generating Funds	-	-	-	-
Bank & Deposit interest	44	-	44	282
Investment income	-	-	-	-
	60,495	738	61,233	65,219
Rental of premises	3,788	-	3,788	2,944
Grants - Arklay Street Manse Fund	-	16,500	16,500	-
Insurance claim	-	-	-	-
Receipts from General Trustees	-	-	-	-
Other receipts	-	-	-	-
Refund of Manse Council Tax (vacancy)	803	-	803	-
<u>Total Receipts</u>	65,086	17,238	82,324	68,163
<u>Payments</u>				
Costs of generating funds	-	-	-	18
Charitable activities	72,034	20,913	92,947	87,609
Governance costs	500	-	500	500
<u>Total Payments</u>	72,534	20,913	93,447	88,127
Excess of Receipts over Payments for the year before transfers	(7,448)	(3,675)	(11,123)	(19,964)
Transfers	-	-	-	-
Excess of Receipts over Payments for the year	(7,448)	(3,675)	(11,123)	(19,964)

Logie and St John's (Cross) Parish Church
Statement of Balances
At 31 December 2021

	Unrestricted Funds 2021 Note £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
<u>Bank & Deposit Balances</u>				
brought forward, as stated	55,150	3,841	58,991	78,955
third party funds/collections not remitted #1	1,125		1,125	1,155
<u>Movement in year</u>				
Excess of Receipts over Payments	<u>(7,448)</u>	<u>(3,675)</u>	<u>(11,123)</u>	<u>(19,964)</u>
Bank & deposit balances	48,827	166	48,993	60,146
Cash held on behalf of third party #1	(1,125)		(1,125)	(1,155)
Total funds at end of year	<u><u>47,702</u></u>	<u><u>166</u></u>	<u><u>47,868</u></u>	<u><u>58,991</u></u>
<u>Assets</u>				
Manse	275,000		275,000	275,000
Gift Aid Receivable (estimate)	<u>6,000</u>	<u>30</u>	<u>6,030</u>	<u>600</u>
	<u><u>281,000</u></u>	<u><u>30</u></u>	<u><u>281,030</u></u>	<u><u>275,600</u></u>
<u>Liabilities</u>				
Manse council tax from 26 November 2021	1,026	-	1,026	3,000
Independent examiner fee	<u>780</u>		<u>780</u>	<u>500</u>
	<u><u>1,806</u></u>	<u><u>-</u></u>	<u><u>1,806</u></u>	<u><u>3,500</u></u>

The accounts were approved by the Kirk Session on 22/03/2022, and signed on their behalf by:

For and on behalf of the Kirk Session and Financial Board

Session Clerk

Treasurer

#1 Includes £1125 for Royal Victoria Hospital Trust at 31 Dec 2021

Logie and St John's (Cross) Parish Church

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

Rev David Gray received travelling expenses of £210. Manse council tax was not incurred during vacancy.

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 2021 £	Receipts £	Payments £	Transfers £	At 31 Dec 2021 £
Unrestricted funds					
Designated Fund: The Guild	602	1,363	820	(700)	445
Designated Fund: Toddlers	865	-	-	-	865
Designated: Kirk Session of Dundee	27,630	29	-	-	27,659
General Fund	26,053	63,694	71,714	700	18,733
	<u>55,150</u>	<u>65,086</u>	<u>72,534</u>	<u>-</u>	<u>47,702</u>
Restricted funds					
Flower Fund	274	-	117	-	157
Arklay Street Manse Fabric grant	-	16,500	16,500	-	-
Roof Repair Fund	3,577	738	4,296	-	9
	<u>3,841</u>	<u>17,238</u>	<u>20,913</u>	<u>-</u>	<u>166</u>
Total funds	<u>58,991</u>	<u>82,324</u>	<u>93,447</u>	<u>-</u>	<u>47,868</u>

Purposes of Designated Funds

Guild Fund: Managed by the Guild Committee for the benefit of Christian Charities. **Toddler Fund:** Managed by the office bearers of Toddlers & Co for the benefit of children and their carers. Surplus funds donated to the church's general fund and to Christian charities. **Kirk Session of Dundee Fund:** From the former Parish Church of Dundee, now restrictions are removed and the Fund 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. **Roof Repair Fund:** This fund (established 2018), is used solely for the repair and maintenance of the roofs and rainwater goods of the church buildings. **Arklay Street Manse Fabric grant** was authorised from the Arklay Street Manse Fund by Dundee Presbytery to pay for specified improvements to the Manse fabric during Vacancy.

Opening balance adjustment

Opening balance adjustment: The balance on the Kirk Session of Dundee Fund has had restrictions removed, and so it was agreed that this balance should be reallocated to designated funds. Restricted fund balance as reported at 31 December 2020 is £31,471, less: Kirk Session of Dundee Fund reallocated (£27,630) giving the amended restricted fund balance at 1 January 2021 as £3,841

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £	Total 2020 £
3. Analysis of Donations				
Gift Aid Donations	39,034	-	39,034	39,287
Tax Recovered	5,712	148	5,860	15,835
Ordinary Offerings	7,138	-	7,138	6,047
Weddings & funerals	100	-	100	-
Life and Work	-	-	-	187
Explore Notes	-	-	-	25
Toddler fund income	-	-	-	334
Guild subs, donations	1,363	-	1,363	322
National Giving Day	7,104	-	7,104	-
Roof repair fund	-	590	590	2,900
	<u>60,451</u>	<u>738</u>	<u>61,189</u>	<u>64,937</u>

4. Analysis of Payments

Charitable activities

Ministries & Mission	27,709	-	27,709	42,967
Presbytery dues	531	-	531	626
Minister's travel expenses	210	-	210	720
Pulpit supply	7,326	-	7,326	210
Church Fabric	7,056	-	7,056	6,757
Manse Fabric (inc. grant)	14,337	16,500	30,837	1,625
Manse Council Tax	-	-	-	2,877
Insurance	6,686	-	6,686	6,697
Heat and light	2,604	-	2,604	6,776
Cleaners	-	-	-	1,619
Printing, stationery, posts	196	-	196	890
Waste collection	545	-	545	450
Manse removal expenses	1,706	-	1,706	-
Communications	862	-	862	713
Licences	623	-	623	604
Office Supplies	282	-	282	-
Housekeeping	237	-	237	256
Flowers	-	117	117	-
Overseas Mission	-	-	-	700
Books, gifts, candles etc	214	-	214	180
Life & Work	-	-	-	275
Explore notes	-	-	-	32
Pension Contribution	90	-	90	90
Toddlers expenditure	-	-	-	989
Guild donations	820	-	820	363
Roof repair (from fund)	-	4,296	4,296	11,193
	<u>72,034</u>	<u>20,913</u>	<u>92,947</u>	<u>87,609</u>

Cost of generating funds

Cost of generating funds	-	-	-	18
	<u>-</u>	<u>-</u>	<u>-</u>	<u>18</u>

Governance costs

Independent examiner's fees	500	-	500	500
	<u>500</u>	<u>-</u>	<u>500</u>	<u>500</u>

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 £28,700, and the maximum stipend (in the fifth and subsequent years) £35,269.

6. Collections for Third Parties

	2021	2020
	£	£
Dundee Presbytery (Covid costs)	-	292
Scottish Poppy	211	online only
Christian Aid (ex. Gift-aid)	835	online only
Cross Reach (banked/paid 2020)	-	71
	<u>1,046</u>	<u>363</u>

(note: Bethany Trust collection, Christmas 2021, will be included in 2022 accounts)