

The Church of Scotland

Chalmers-Ardler Parish Church of Scotland Dundee

**Turnberry Avenue
Dundee DD2 3TP**

REPORT AND ACCOUNTS Year Ended 31 December 2023

Congregation No: 291719

Charity No: SC021763

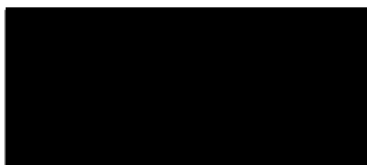
Reference and Administrative Information

Charity Name: Chalmers-Ardler Parish Church of Scotland Dundee

Charity Registration Number: SC021763

Congregation Reference No: 291719

Contact Address:

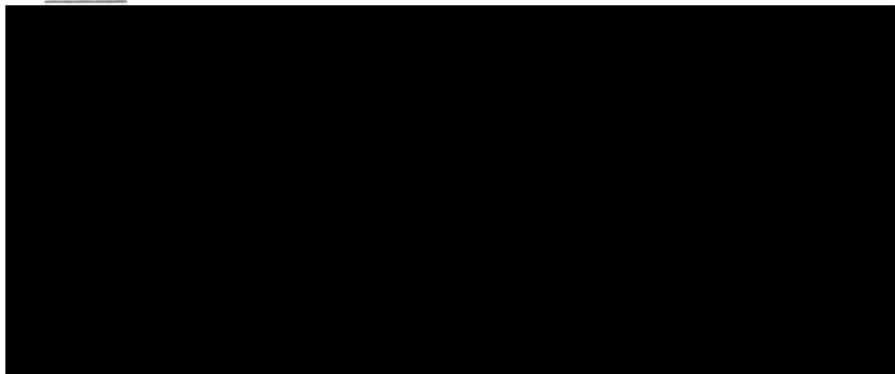


Trustees

Interim Moderator



Elders



Principal Office-bearers

Interim Moderator

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers

Bank of Scotland,
65-69 Murraygate
Dundee DD1 2EA

Trustees' Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Under the Deed of Constitution (Unitary Form), 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. In the absence of a Minister, Presbytery appoints an Interim Moderator, and Rev Gordon Campbell has fulfilled this role during 2023. The Stated Annual Meeting of the church took place after the morning service on 23 April 2023.

Organisational Structure

The Kirk Session is chaired by the Minister or Interim Moderator and meets monthly from September to June each year. Additional meetings may be called if required.

At 31 December 2022, the Presbytery of Dundee ceased to exist, and Chalmers Ardler Church became part of the Presbytery of Perth which was formed on 1 January 2023, by combining five existing Presbyteries.

The Presbytery plan requires Chalmers Ardler to explore the possibility of forming a union with Strathmartine Parish Church, with the Strathmartine building being closed by the end of 2024. Meetings have taken place during 2023, and progress has been made towards the union which, it is hoped, will come into effect in 2024, with the formation of a new congregation with a new name based in the existing Chalmers Ardler premises.

It will not be possible to call a new minister until the union is formed. Meantime, services are being taken by one of our elders, who has been accredited by Presbytery as a worship leader, and two retired ministers.

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.

Chalmers-Ardler Parish Church meets for worship in the morning every Sunday. The Sacrament of Communion is observed four times per year at the morning service. On Sunday mornings there is a group for young people.

Once a month one of our elders leads a short service in Turriff House, the local Residential Home.

Various groups meet within the church during the week. The Welcome Group meets every week and is attended by around 25 people, some from the church and some from the community. It is a place where those who come find friendship and enjoy speakers and activities.

There is a British Sign Language Group that is attended by around 20 people, again from both the congregation and the community.

In the autumn, a Bible Course was run and attended by around 25 people.

A Badminton Group meets weekly.

The premises are also used by non-church groups. Tayside Young Lives, a group offering support to very young mothers, meets weekly and Dundee Carers Centre also meet weekly. A Family Cooking Group (Dundee City Council/Ardler Primary School) have conducted cooking classes for families in the community using the kitchen and hall.

In late 2021, an agreement was signed with YMCA for a Youth Worker to be based in the church 16 hours per week to work among the young people in the community. This work, which has been being financed from legacies and donations, commenced in January 2022. Recently, a grant of £30,000 over 3 years was awarded by the Joseph Rank Trust to be used for the salary of the Youth Worker. There are now two groups running – one for P6 and P7 pupils and one for teenagers. Both are well attended. The groups are run by the Youth Worker and volunteers from the congregation and community. Before Christmas, some of the young people and volunteers visited the local sheltered housing accommodation where they sang carols and chatted to residents.

The Ladies Bible Study has continued to meet weekly on Zoom throughout the year and this is attended by around 20 ladies. Once a month, there is a congregational prayer meeting and this has also been on Zoom during 2023.

There is a group of members who will pray for individuals after each service. The team keep a list of people requesting prayers for healing and organise a prayer chain which offers emergency prayer for individuals in difficult circumstances.

Pastoral care is provided by elders and others keeping in touch with people by phone on a regular basis. Currently an Ordained Local Minister has been allocated to the church to assist with pastoral care, particularly funerals.

During the six weeks of Lent 2023 individuals were encouraged to pray for the church, the nation and the nations of the world and material was available to suggest some topics for prayer.

The partnership with the Presbyterian Church of East Africa congregation at Kayole, Nairobi, Kenya is currently under review as, with recent changes in leadership in both Chalmers Ardler and Kayole, the future is not clear.

Our parish covers Ardler and the southern part of the St Mary's housing area and the church continues to be involved in various aspects of the Ardler and St Mary's community. As there is no minister, the chaplaincy of the local primary school is currently not possible, but one member works as a volunteer there and the Youth Worker spends time in school once a week. One of the elders attends meetings of the local community workers and keeps the church informed about various initiatives. We have excellent working relationships with social work and education professionals working in the area of Ardler and St Mary's.

The parish lies within an area of great need where many face challenging life circumstances, particularly with the current cost of living crisis. Throughout the year, the Larder@ChalmersArdler has been available once a week. The food supplies are financed by the Scottish Government, Dundee City Council and by donations from charities and the congregation. The Larder is run by volunteers from the congregation and is greatly appreciated. It is currently being attended by around 50 people, benefitting around 120.

During 2023 the church again helped during the school holidays with the distribution of packed lunches to children in the area. The lunches were provided by Dundee Bairns and Dundee City Council, and, as a result of a grant obtained through Faith in Community, activity packs were also given to the children.

In December, a Community Fun Day was held. Around 70 people attended and enjoyed crafts and a film with a Christmas theme and snacks were served.

During the year, collections were taken for Tear Fund and International Justice Mission with a total of £1,129 being collected and distributed.

Achievements and Performance

The roll at 1 January 2023 was 129 and at 31 December 2029 was 129. Four members died and one moved to another church. We were delighted to welcome five new members. Around 70 attend Sunday services. Worship is led by a music group comprising all age groups and a variety of instruments. Both traditional hymns and modern songs are used, and words of songs, Bible readings, videos etc are made available using a multimedia set up. All necessary licences are held through Christian Copyright Licensing International. Sermons are available on the church website.

All volunteers who work with children and/or vulnerable adults are registered under the Protection of Vulnerable Groups (Scotland) Act 2007 and new volunteers are put through this process. The Kirk Session and all children's workers take seriously their obligations in respect of child protection and all have been trained. A Safeguarding Co-ordinator and Deputy are available for anyone to consult.

A Data Protection Officer is in place and all data protection legislation is adhered to.

Financial Review

The principal source of income is from weekly and monthly offerings, along with tax recovered on the Gift Aid scheme. Offerings decreased by 3% in 2023. The total income increased by 44% with 17% of income coming from grants and legacies. At the beginning of the year 45 people gave via the Gift Aid Scheme and this figure is 46 at year end. The church was able to meet its commitments.

Reserves Policy

At the year end the Church held unrestricted cash funds of £153,600 of which £10,712 is designated for fabric costs, £3,351 designated for developing and maintaining the Living Rooms and £68,150 held in the Bequest Fund, which is designated for the costs of employing a Youth Worker and other projects. The Trustees policy has been not to hold a high level of reserves and the balance of £71,387 in the General Fund is considered to be an adequate reserve.

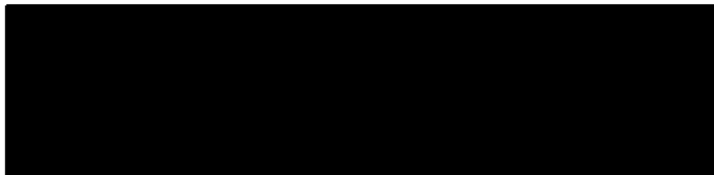
The Church also held £12,610 of restricted funds which have been provided for the purposes specified in Note 2.

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 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,



Independent Examiner's Report to the Trustees of Chalmers-Ardler Parish Church of Scotland Dundee

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 8 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 *[other than disclosed below*]*

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

28/2/24

* Please delete the words in brackets if they do not apply

Year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Receipts	Note				
Donations	3	78,512	7,903	86,415	69,388
Grants		10,950	4,250	15,200	2,556
Legacies		2,150	0	2,150	0
Bank & Deposit Interest		75	0	75	79
Total Receipts		<u>91,687</u>	<u>12,153</u>	<u>103,840</u>	<u>72,023</u>
Payments					
Charitable activities	4	75,121	10,100	85,221	83,546
Net Receipts/(Deficits) for the year		<u>16,566</u>	<u>2,053</u>	<u>18,619</u>	<u>-11,523</u>

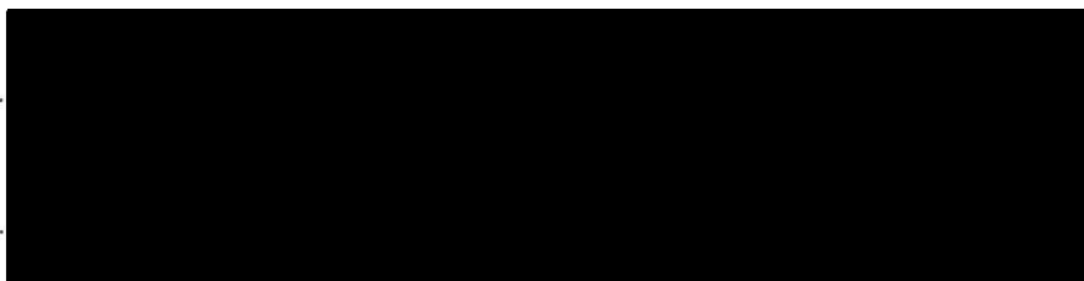
**Chalmers-Ardler Parish Church of
Scotland Dundee
Statement of Balances**

At 31 December 2023

		Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	Note	£	£	£	£
<u>Bank & Deposit Balances</u>	2				
Brought forward		137,072	10,519	147,591	159,114
Movement in year:					
Excess of Receipts over Payments for the year		16,566	2,053	18,619	-11,523
Transfers		-38	38	0	0
Bank & Deposit Balances Carried forward		<u>153,600</u>	<u>12,610</u>	<u>166,210</u>	<u>147,591</u>
<u>Assets</u>					
Gift Aid Receivable		<u>2,490</u>	<u>0</u>	<u>2,490</u>	<u>2,514</u>
<u>Liabilities</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 28 February 2024

For and on behalf of the Kirk Session and Financial Board



Chalmers-Ardler Parish Church of Scotland Dundee

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year no trustees received payment of expenses incurred.

No Trustee received remuneration during the year.

There were no related party transactions during the year.

2 Movement in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted funds					
Fabric Fund (Designated)	1,604	13,864	9,756	5,000	10,712
Living Rooms (Designated)	2,472	2,310	1,431	0	3,351
Bequest Fund (Designated)	77,052	12,950	21,852	0	68,150
General Fund	55,944	62,563	42,082	-5,038	71,387
	<u>137,072</u>	<u>91,687</u>	<u>75,121</u>	<u>-38</u>	<u>153,600</u>
Restricted funds					
Benevolent Fund	1,472	375	300	0	1,547
Community Larder	1,983	10,382	8,429	0	3,936
Kayole Fund	3,736	0	0	0	3,736
Welcome Group	2,572	1,269	1,357	0	2,484
British Sign Language Group (BSL)	0	127	14	38	151
Little Chalmers	756	0	0	0	756
	<u>10,519</u>	<u>12,153</u>	<u>10,100</u>	<u>38</u>	<u>12,610</u>
Total funds	<u>147,591</u>	<u>103,840</u>	<u>85,221</u>	<u>0</u>	<u>166,210</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Living Rooms Fund: The Trustees have set aside funds for the conversion and maintenance of the old manse, now the Living Rooms.

Bequest Fund: This fund comprises the balance from a number of bequests. From the beginning of January Chalmers Ardler entered into a three year contract with YMCA Tayside for the provision of a Youth Worker. The Youth Worker is an employee of YMCA Tayside.

Purposes of Restricted Funds

Benevolent Fund: This is a fund to provide assistance to people in need and donations are given specifically for this purpose.

Community Larder: This fund was set up as a community collaborative venture to provide weekly food provision for the local community with the help of grants received from various benefactors.

Kayole Fund: This money is for the development of a twinning arrangement with Kayole Parish Church, Nairobi, Kenya.

Welcome Group: This group meets weekly and is a place where church members and people from the community find friendship and enjoy speakers and activities.

British Sign Language Group (BSL) This group meets to learn BSL and is attended by church members and people from the community.

Little Chalmers : This is a project where pre-school children and their parents, grandparents and carers can come together and relax while playing and making new friends within a community setting. This project is currently inactive.

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
3 Analysis of Donations				
FWO Scheme (non Gift Aid)	8,942		8,942	9,815
Gift Aid Donations	39,716		39,716	39,801
Tax Recovered on Gift Aid	11,437		11,437	11,870
Ordinary Offerings (Open Plate)	1,587		1,587	2,353
Fabric Fund	13,864		13,864	0
Living Rooms	1,030		1,030	0
Bequest Fund	0		0	0
Bequest Fund - Youth Work Project	0		0	0
Community Larder	0	6,132	6,132	1,855
Hall Lets	1,370		1,370	1,850
Other Income, Donations etc	566	1,771	2,337	1,844
	<u>78,512</u>	<u>7,903</u>	<u>86,415</u>	<u>69,388</u>
4 Analysis of Payments				
1 Ministries and Mission:-				
Ministries & Mission contribution	28,254	0	28,254	38,501
Presbytery Dues	1,094	0	1,094	0
2 Staffing costs				
Minister's Expenses	0	0	0	0
Cleaners	3,751	0	3,751	2,579
Pulpit Supply	0	0	0	0
3 Building costs:-				
Fabric Repairs & Maintenance	9,756	0	9,756	6,043
Council Tax *(see note below)	0	0	0	0
Heat & Light	3,059	0	3,059	3,811
Insurance	2,282	0	2,282	2,189
4 Other costs:-				
Printing, stationery and postage	319	0	319	774
Living Rooms	1,431	0	1,431	1,163
Combined Bequest - Youth Worker	21,862	0	21,862	21,070
Community Larder	0	8,429	8,429	3,156
Miscellaneous Expenses	3,113	1,671	4,784	4,060
	<u>74,921</u>	<u>10,100</u>	<u>85,021</u>	<u>83,346</u>
Governance costs				
Independent Examiner's fees	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>

* We did not pay any Council Tax in either 2023 or 2022 as the Manse is currently let.

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 £30,135 and the maximum stipend in the fifth and subsequent years of service £37,032.

	2023	2022
6 Collections for Third Parties		
Tear Fund	701	666
International Justice Mission	428	0
Ukraine Appeal	0	1057
Christian Solidarity Worldwide	0	427
	<u>1,129</u>	<u>2,150</u>