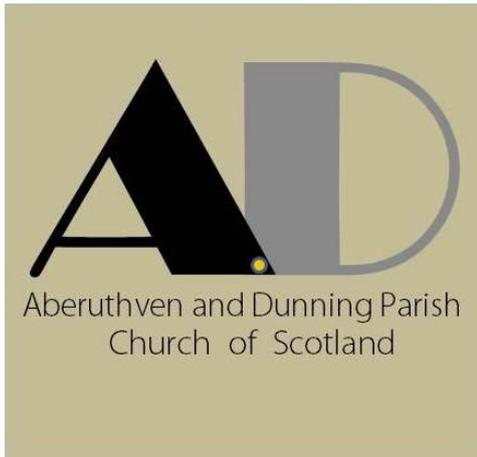


THE CHURCH OF SCOTLAND

ABERUTHVEN and DUNNING PARISH



Trustees' Annual Report and Congregational Accounts 2015



Scottish Charity No: SC030799

Congregation No: 81629

The trustees present the annual report and financial statements for The Church of Scotland: Aberuthven and Dunning Parish Church for the year ended 31 December 2015.

Reference and Administrative Information

Charity Name: The Church of Scotland: Aberuthven and Dunning
Charity Registration No: SC030799
Congregation Reference No: 281629
Contact Address: Church Office
Aberuthven and Dunning Church
Kincladie Place
Dunning
PH2 0SE

Trustees

Within the Church of Scotland, the persons having the general control and management of the administration of the Church are the members of the Kirk Session, including the Minister, and during the year these were:

Bancewicz, John
Cameron, Rosemary
Duff, Alan
Dunbar, Doreen
Gray, Susan
Lockhart, Sheila (on sabbatical from 12 November 2015)
Kelman, Allan (on sabbatical from 9 August to 12 November 2015)
Philip, Frances
Ritchie, Mary
Ross, Agnes
Taylor, Elizabeth
Young, Raymond
Rev William Buchan (until 14 March 2015)
Rev J Bruce Thomson (from 14 March to 21 September 2015)
Rev James W Aitchison (from 7 October 2015)

Principal Office bearers

Interim Moderator:	Rev William Buchan (until 14 March 2014) Rev J Bruce Thomson (from 14 March to 21 September 2015)
Locum Minister:	Rev J Bruce Thomson (from 14 March to 21 September 2015)
Moderator and Minister	Rev James W Aitchison (from 7 October 2015)
Session Clerk:	Raymond Young
Church Treasurer:	Jane Young

Independent Examiner

W L Kettles AIB
18 Romangate
Dunning
Perth PH2 0SU

Bankers

Bank of Scotland
10-16 King Edward Street
Perth
PH1 5UT

Lloyds TSB
King Edward Street Perth
PH1 5UT

Office bearers

Finance Convener	John Ritchie
Treasurer	Jane Young
Gift Aid/Covenants Convener	John Ritchie
Fabric Convener	Maarten Versteeg
Health and Safety Advisor	Doreen Dunbar (Elder)
Presbytery Elder	Allan Kelman and Doreen Dunbar (Elders)
Prayer Correspondent	Pamela Bain
Prayer Chain (with Aberdalgie & Forteviot)	Pamela Bain
Life and Work Promoter	Fiona Duff
Safeguarding Coordinator	Jean Young
Roll Keeper	John Bancewicz (Elder)
Rota Coordinator	Alan Duff (Elder)
Youth Convener	Doreen Dunbar (Elder)
Communications Convener	Mary Ritchie (Elder)
Website	Alan Duff (Elder)
Fundraising & Social Convener	Frances Philip (Elder)
Caring for each other	Susan Gray (Elder)
Justice and Peace Convener	Raymond Young (Elder)
Musician	Allan Kelman (Elder)
Session Clerk	Raymond Young (Elder)
Depute Clerk (Dunning)	Betty Taylor & Rosemary Cameron (Elders)
Depute Clerk (Aberuthven)	Sheila Lockhart and Susan Gray (Elders)
World Church Representative	Frances Philip (Elder)
Church and Society Contact	Alan Duff (Elder)
Christian Aid Coordinator	Frances Philip (Elder)

Structure, Governance and Management

Governing Document

The Church of Scotland: Aberuthven and Dunning is a registered Scottish Charity (No: SC030799) and operates under a Unitary Constitution. This means that the Kirk Session is responsible for the finance, property and spiritual welfare of the congregation.

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.

Organisational Structure

The Kirk Session is normally moderated by a minister. The Session met eleven times.

The day to day business of the parish is initially undertaken by six Groups which report to the Kirk Session for final discussions and decisions. These teams are the Worship Group, the Youth Group, the Communications Group, the Fabric Group, and the Finance Group. Each Group is led by a Convener appointed by the Kirk Session. Team members are made up of both elders and members of the congregation who are either nominated or volunteers. The parish also has a Presbytery Elder, a Safeguarding Officer, a Health and Safety Advisor, a Gift Aid Coordinator, a Hygiene Officer, a Prayer Chain Coordinator (shared with Aberdalgie and Forteviot) and a contact for The Church of Society Council. Our Treasurer, Jane Young, under the supervision of the Finance Convener, John Ritchie, deals with the weekly offerings, pays accounts and keeps the financial records. We have begun to discuss Stewardship with Sandra Holt, Church of Scotland Stewardship Consultant.

We have two buildings to serve the communities. The buildings are well maintained under the eye of our Fabric Convener, Maarten Versteeg. Our manse is shared with Aberdalgie and Forteviot and is located in their parish at Aberdalgie. A Church office was opened in Dunning church and equipped with a computer, printer, and telephone with answering machine. A logo was designed by Alf Marshall from the congregation and appears on the notice board at Dunning.

Objectives and activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It is to glorify God and to work for the advancement of Christ's kingdom throughout the world. As a National Church, it acknowledges a distinct 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.

Aberuthven and Dunning was established on 1 January 2014 after the Presbytery of Perth's decision to adjust the Stewartry of Strathearn and to create two new churches. Aberuthven and Dunning is now linked with Aberdalgie and Forteviot.

Early in the life of the new parish, we produced a parish profile and set out our mission. The very useful Parish Statistics published by the church shows that we are serving a parish community which in 2011 had a population of 1776 mainly concentrated in two villages of Aberuthven and Dunning.

In working out an approach to our parish we developed a mission statement - *We as a commissioned congregation are committed to share the Good News of God's unconditional love and demonstrate Christian values within our Parish and beyond. We particularly seek to be a Church where young and old have a full part to play as we actively work towards our goal. And our aim was defined as - To develop and achieve an all age Church serving the Aberuthven and Dunning Parish community.*

Achievements and Performance

As a worshipping congregation in the two villages of Aberuthven and Dunning we are very much community based. Over 90% of our members live in the parish. At the beginning of 2015 there were 195 members and 22 adherents. At the end of the year there were 197 members and 20 adherents.

During the year we welcomed 6 new members. There were 3 deaths of members and 3 people had moved to other places.

A New Minister

The Rev James W Aitchison BD was inducted into the charge of Aberdalgie and Forteviot linked with Aberuthven and Dunning on 7 October 2015. This marked the beginning of a new chapter for the parish, in which we look forward to a ministry of growth and challenge. Mr. Aitchison comes to us following a distinguished career as a chaplain in the army and he responded to the Nominating Committee's call to join us in our faith journey. He is already well established as worship leader and pastor of the congregation and as parish minister, having made very good connections with organisations and individuals in the villages.

Mr. Aitchison was unanimously called as minister of the charge on 3 May 2015 and we have to thank the Nominating Committee for their discernment and diligence in recommending Mr. Aitchison to the congregation. The time between the call and the induction was required to deal with the one obstacle to his arrival - where he was going to live.

When the linkage between the two congregations was agreed late in 2013, part of the agreement was that the Aberdalgie manse would be the manse if a minister was found within 8 months of the nominating committee being set up. Otherwise it would be sold and a new manse found. By the end of 2014, 9 months after the nominating committee had been set up, the Presbytery met with the two Sessions and proposed that the manse should be sold. The Kirk Session of Aberuthven and Dunning stated that we would abide by the decision of the Presbytery, although we made it known that we would prefer a more modern manse in a more accessible place. The Presbytery determined that the manse should be sold. A group from Aberdalgie & Forteviot appealed the decision. The church's procedures are highly democratic but slow. In August 2015 the Ministries Council called a meeting at church's headquarters in Edinburgh at which both Kirk Sessions were represented. The result was a compromise agreement in which the Aberdalgie manse would be the manse in which the new minister will live, but that there will be an independent review on the future of the manse which will be concluded by 30 April 2016. Both Sessions have agreed that the

decision of the review will be binding. The Rev James Aitchison and his wife were happy to live in the Aberdalgie manse, and so the induction took place.

The arrival of Mr. Aitchison meant that we were able to release the Rev J Bruce Thomson from his role as Interim Moderator and Locum. He had been our Locum for over four years and Interim Moderator (with a short period of illness) for two, during which he skillfully guided us and prepared us for the new ministry. We are grateful to him and his wife Anne, and bade farewell at an enjoyable lunch attended by many friends from the villages.

Worship

Worship takes place in both Dunning and Aberuthven churches. In Dunning there is a service at 11am on every Sunday, except when there are five Sundays in a month and we have a joint service in Aberuthven. Services in Aberuthven are held at 11am on the first and third Sundays of the month.

We are very fortunate in A.D Parish to have so many folk who are willing to help with all aspects of worship and fellowship. One of the groups that meets regularly is our Worship Group, set up to help assist the Minister with all aspects of the regular worship either in the regular Sunday morning service, or otherwise.

The Worship Group meets once every 3 months, and with the Minister plans for the following few months, taking into account the service format, who is to conduct the service, youth involvement and Messy church, choice of praise, frequency and location of services, timings, organists, communion dates, lector rotas, etc. It is seen as an integral part of our Parish and is taken seriously by the band of willing volunteers who assist.

Last year saw us taking a vital role in the Parish, prior to our new Minister taking his position. We planned all the services, taking responsibility for either booking pulpit supply, or planning Elder led services (all of which went very well indeed.) We organised various Summer Informative Sundays, where a visiting speaker took over the slot where the Sermon should have been. We had a great range of topics including The General Assembly, CATH (Churches Action for The Homeless) Foodbanks and Scripture Union. It is hoped that these will continue this summer.

One of our Sundays was dedicated to the Mission for Seafarers, where we joined with other churches around the country remembering how life on the sea can be lonely and sometimes traumatising. This raised £200. We will also be continuing with our Poverty Lunch in February, again joining with other churches in remembering the severe poverty issues that so many are experiencing. We were able to send Churches Action on Poverty £250 after this event. We are very much a caring Parish and regularly send a great deal of donations to our local Foodbank with the assistance of 2 of our congregation members who are volunteers there.

We all very much enjoyed the Guild's Big Sing held in Dunning Church. This was a local event for all, but mainly for the LECT (Lower Earn Churches Together) members. It was a highly successful event, raising over £200 for Guild projects.

This year we hope to be involved with the Little Dunning Market – a now yearly event taking place in the local park. It is hoped to meet with the organisers of this event to plan a "Market Place Service" or something similar.

We are determined to continue all of the above and more, realising that it should not simply be the responsibility of the Minister to ensure that this vital work is undertaken.

Allan Kelman, Worship Group Convener

Music

The role of the Musician and the Choir is seen as integral to normal worship here in A.D Parish. We have a full-time organist/pianist who attends both Aberuthven and Dunning buildings. We are most fortunate to have another 2 organists who regularly assist the full-time musician when he is in a different location.

Dunning boasts a choir of 10 voices, performing an Introit every Sunday, with various other items being performed as and when needed (Holy Communion etc). They meet every Sunday to rehearse before the service, leading each item of praise from the front of the Church. We are not frightened of a challenge and will happily rehearse one of the many new items that appear in CH4, remembering that the Church is constantly renewing itself and that we have moved on from CH3. We will happily rehearse a new item and teach it to the congregation before the service commences.

The general feedback from the congregation is always very positive, all stating that the Choir hugely helps the congregational singing, making the singing of a new item much more of a positive experience.

The organist is extremely grateful to the faithful choir members who attend rehearsals regularly in order to help the Mission and Praise of A.D Parish.

Allan Kelman, Musician

Prayer Chain

Members from our two churches - Aberuthven and Dunning and Aberdalgie and Forteviot - have committed to a Prayer Chain Ministry. They pray daily for the people for whom prayer has been requested - that the Lord's Holy Spirit will minister to their needs for healing, strength or guidance. All requests for prayer are confidential. These should be made initially to Pamela Bain. Each prayer chain member then phones two others. If you feel able to commit to this ministry please let me know

Pamela Bain, Prayer Correspondent

Youth

The Dunning Tuesday Club has a current Junior membership of around 12 (7 to 12 year olds) and an increase in numbers in our Senior group to 12 (secondary school age). The Youth Team has continued invaluable support from two young leaders as well as more senior leaders. The Club this year has continued to follow the 'Spill the Beans' programme which offers all-age activities and crafts covering a wide range of themes following the Narrative Lectionary.

Messy Church continues to be very successful in Dunning with a current attendance of around 20 children, 2 babies and their parents or grandparents. Due to several families leaving the village, the Messy Church group in Aberuthven is not currently meeting however it is hoped that this may change in the future. The Youth Team are currently exploring ideas of other youth activities for Aberuthven. A well-advertised information meeting held for children and parents in Aberuthven attracted only one family.

Easter Sunday started with a short act of worship jointly with the Dunning URC

congregation in the open in Tron Square. This was followed by a bacon and egg roll breakfast, an Easter egg hunt and crafts, with around 20 children and their families enjoying the fun and breakfast together on Easter morning.

The members Senior Tuesday Club completed a night walk round Loch Leven on Midsummer Night which raised an amazing £1,070. This was split equally between Dyslexia Scotland and Club funds and the group chose to use the Club portion for a trip to Nethy Bridge in March 2016.

One summer highlight was the Messy Church Summer Picnic and prize-giving to mark the end of another happy and successful year for all involved.

Another highlight for four Junior Tuesday Club members and our two young leaders was a week in Kinraig led by the Iona Community – the young folk joined other groups to enjoy a week of thought-provoking activities and discussions.

Things got very busy for all the groups, with the support of Church members, in the lead up to Christmas beginning in November with the task of filling 15 Shoeboxes for the 2015 Blythswood Appeal. This was followed by a Messy Church Advent celebration with an open invitation to the Congregation to take part. This was much enjoyed by all who attended with the grown-ups helping the little ones to make their own Advent Banner. Pizza, cake and selection boxes provided the finishing touch to a fun afternoon.

Each year the Junior Tuesday Club choose a Christmas charity and this year the choice was 'Positive Action in Housing', a charity which works to assist refugees arriving in Scotland. The young folk worked very hard this year to prepare and perform '*Twas in the Moon of Wintertime*', a Huron Christmas play. They also went carol singing around Dunning village. The retiring collection from Dunning's Watchnight and Christmas Day Services were added to the donations from both these events giving a total for the charity of £500.49.

We are very grateful to have an enthusiastic team who work hard to promote Christian values in the young people we serve and look forward to what 2016 will bring.

Doreen Dunbar, Youth Group Convener

Fabric

We have two buildings – one in Dunning and one in Aberuthven, both of which are in fairly good condition.

Dunning Church and hall

External – works undertaken

1. Loose / missing mastic has now been replaced to all original windows (those not covered by protective sheet);
2. External paintwork to church and Hall is now in good condition;
3. Grounds continue to be well maintained by a small core of volunteers;
4. Church sign has been updated to take account of new minister;
5. Minor external work undertaken includes fixing slipped / blocked downpipes and a blocked drain.

It should be noted that there continues to be considerable concern about water seepage into the stonework on either side of the gable end (facing north). While work has been

undertaken by a local contractor on a number of occasions, we are now obtaining further professional advice.

Internal

1. Following a burnout to an electrical circuit and its repair, an Electrical Installation Report was carried out. The condition of the installation is regarded as satisfactory;
2. A new external security light has been fitted as has a safety light above the organ (switch in the kitchen) to enable safe access to main light switches in chancel.
3. A full clean of the church was undertaken (including higher levels and windows) prior to the Service of Induction;
4. The internal condition of the porous sandstone, both generally and in particular relating to water seepage (see above), is an ongoing monitoring task.

The Session has begun discussing how the congregational space might be used more effectively in the building as well as how access for all users might be improved.

Aberuthven Church

Work undertaken

1. Roof has been cleared of debris (thrown up by local children), gutters have been cleaned and all plastic rainwater fittings washed down;
2. Broken double glazed / leaded window professionally repaired. Police notified. Rotten section of window frame has been replaced
3. An Electrical Installation Condition Report has confirmed the system as satisfactory.

Session has agreed that the carpet in the church should be professionally cleaned. This will happen shortly. The Fabric Convenor will continue to discuss with session members from Aberuthven the fitting of shelves in the vestry to improve storage. Further work will be required on the windows.

The Manse at Aberdalgie

Following the appointment of the Rev. James Aitchison as the Minister of our two parishes and an agreed time for James and Louise, his wife to move into the Manse, the Sessions of the two parishes agreed a programme of works to be undertaken:

External

- i) The roof was checked and slipped slates replaced. Rhones were cleaned and downpipes checked;
- ii) Paved courtyard outside back door was cleaned. (It should be noted that volunteers from Aberdalgie and Forteviot had been looking after the grounds since the previous tenants left);
- iii) A new security light above the car parking area and adjacent to the front door was fitted;
- iv) The rotten timber head and sections of uprights on the garage have been replaced;

Internal

- i) The boiler has been serviced. The heating and hot water systems have been checked;
- ii) Despite the age of the building and the different electrical elements, an Electrical Installation Condition Report has confirmed the system as satisfactory;

- iii) Faulty / damaged electrical fittings were replaced. Three new fire / smoke alarms were fitted to meet modern safety standards. A suitable electrical wall heater was fitted in the downstairs shower room;
- iv) The wood burning stove in the main room was serviced and a new and larger hearth was installed to meet current building regulations. The chimney was swept;
- v) The intruder alarm was serviced;
- vi) Carpets in the two bathrooms and upstairs toilet have been replaced with vinyl. A red carpet in one of the bedrooms was moved to a back bedroom and replaced with a more neutral colour carpet;
- vii) Damaged / yellowed paintwork has been freshened up.
- viii) A full professional clean of the Manse was carried out. This included the carpets.

Given the age of the building, it would not be unusual for further work to be necessary in the future. However, the works carried out as listed above will ensure that, whatever decisions are made with regard the future of the Manse, it is in good condition. While a 'phone landline has been installed, there remains an ongoing issue about the unsatisfactory quality of internet access.

Maarten Versteeg, Fabric Convener

Safeguarding

The session has undergone the training in safeguarding provided by the Presbytery. In the spring all those working with young people will take part in a refresher training with the Presbytery's trainer. We have asked for but not yet received a date.

In Dunning all those working with children and vulnerable adults have now been cleared for this work.

During the year Sheila Lockhart has asked to stand down from active duties with young people. She was the only one safeguarded in the Aberuthven part of the parish.

Jean Young, Safeguarding Coordinator

Communications

Parish communications are made in many ways. The obvious methods are by the Church notice-board and by the weekly Order of Service. A weekly notice is also printed in the Friday edition of the Perthshire Advertiser. The A & D newsletter is published on average three times a year, Lent, Harvest and Advent. An army of wonderful helpers deliver 800 copies of the newsletter to every door in the Parish - not just to members of the Church! The church website continues to be actively used as a means of communication and has been updated during the year with photographs and news of events in the life of the congregation as well as publications such as the 2014 annual report, newsletters and copies of letters from the guild's prayer partners. In December the site was moved to a new hosting provider and an introductory discount of approximately 50% was obtained from the new provider against the first year cost.

Mary Ritchie, Communications Convener and Alan Duff Webmaster

Community Involvement

During the year, many members contributed significantly to community organisations, e.g. the Aberuthven Village Hall Committee, Dunning Community Council, Dunning Community Trust, and Dunning Parish Historical Society. Members are also involved with the Perth Foodbank (the church is a collecting point) and in the wider work of the Church of Scotland.

And finally...

As this is a community church, the Trustees wish to record their thanks to those members of the church community who serve in a variety of roles – and not only those who are Ministers and ‘office bearers’. The church could not survive without a core of members and friends who look after our young folk, who visit the housebound and the sick and just visit in the name of the church, who arrange the flowers on a Sunday, who clean the churches on a Friday, who visit people in Kippen House and bring some of them to church, who deliver the AD News, who paint the church gates, who cut the grass, who look after the roses, who ensure that the heating is on, who make, serve and clean up the tea and coffee on a Sunday, who always turn up with goodies when there is an event, who help to lead worship by being in the choir or as lector. All of them demonstrate to the wider community that the church is a key part of the Aberuthven and Dunning communities – and acting out the instruction to be like a mustard seed.

Financial Review

Serious consideration was given by Session on implementing a Stewardship campaign. Dunning Church Hall continues to provide rental income for the church, with many activities going on, not necessarily church based.

Reserves policy

It is the Trustees’ policy to hold reserves of approximately 12 months expenditure including designated funds. At the year end the church held unrestricted cash funds of £29786 which include a Fabric Fund of £6899.

No specific project has presently been identified which would impact on the reserves, since the main focus of the Trustees has been to reduce the annual deficit. The Trustees, however, have a responsibility for the repair and maintenance of two churches. It is the policy to hold adequate reserves to cover unforeseen fabric matters.

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 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 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

..... Session Clerk Dated.....

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.

Mr W L Kettles
AIB
18 Romangate
Dunnin
g
Perth PH2 0SU

THE CHURCH OF SCOTLAND: ABERUTHVEN AND DUNNING PARISH CHURCH

**Receipts and Payments
Account**

		Unrestricted Funds 2015	Restricted Funds 2015	Total 2015	Total 2014
		£	£	£	
<u>Receipts</u>	Note				
Donations	1	38,042	-	38,042	38,804
Weddings and funerals		550	-	550	750
Use of premises		1,070	-	1,070	1,425
Fundraising		3,266		3,266	1,408
Investment income		85	862	947	1,193
Receipts from General Trustees		6,476	-	6,476	3,839
Other Receipts		1623	836	2,459	1,251
<u>Total Receipts</u>		<u>51,112</u>	<u>1,698</u>	<u>52,810</u>	<u>48,670</u>
<u>Payments</u>					
Costs of generating funds	2	293	-	293	376
Charitable activities	2	64,830	634	65,464	37,819
Governance costs	2	960	-	960	840
Transfer to Aberdalgie and Forteviot Church		18,550	-	18,550	5,250
<u>Total Payments</u>		<u>84,633</u>	<u>634</u>	<u>85,267</u>	<u>44,285</u>
Excess of Receipts over Payments for the year		<u>(33,521)</u>	<u>1,064</u>	<u>(32,457)</u>	<u>4,385</u>

THE CHURCH OF SCOTLAND: ABERUTHVEN AND DUNNING PARISH CHURCH

**Statement of Balances
At 31 December 2015**

	Note	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward		62,466	18,597	81,063	76,678
Movement in year:					
Excess of receipts over payments for the year	-	33,521	1 064	32,457	4 385
Transfers				-	
Bank & deposit balances carried forward	4	<u>28,945</u>	<u>19,661</u>	<u>48,606</u>	<u>81,063</u>
<u>Investments at market value</u>					
1851 Units in Church of Scotland Income Fund		21101		21101	0
5176 Units Church of Scotland Growth Fund (cost £2,399)	4	<u>22,463</u>	<u>-</u>	<u>22,463</u>	<u>21,193</u>
<u>Debtors - Unrestricted</u>					
Tax recoverable on gift aid					<u>371</u>
					<u>371</u>
<u>Liabilities - Unrestricted</u>					
Balance of 2015 M & M					<u>1,816</u>
					<u>1,816</u>

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

..... **Session Clerk**

THE CHURCH OF SCOTLAND: ABERUTHVEN AND DUNNING PARISH CHURCH

Notes to accounts for year ended 31 December 2015

	Unrestricted Funds 2015 £	Restricted Funds 2015 £	Total Funds 2015 £	Total Funds 2014 £
1 Analysis of Donations				
Offerings	30,882	-	30,882	29,447
Tax recovered on Gift Aid donations	5,975	-	5,975	7,578
Grants received	250	-	250	250
From Congregational Organisations	915	-	915	420
Other offerings, donations etc	20	-	20	1,109
	<u>38,042</u>	<u>-</u>	<u>38,042</u>	<u>38,804</u>
2 Analysis of Payments				
Costs of generating funds				
Offering envelopes	71	-	71	136
Fundraising costs	222	-	222	240
	<u>293</u>	<u>-</u>	<u>293</u>	<u>376</u>
Charitable activities				
Ministries and mission allocation	39,102	-	39,102	12,000
Presbytery dues	734	-	734	717
Ministry expenses	-	-	-	-
Locum expenses	5,226	-	5,226	8,165
Pulpit supply	1,811	-	1,811	1,830
Other staffing costs	-	-	-	-
Council Tax	644	-	644	-
Fabric repairs and maintenance	4,106	-	4,106	615
Heat and light	2,779	-	2,779	3,042
Insurance	3,826	-	3,826	3,160
Printing, stationery and postage	171	-	171	247
Church office	873	-	873	748
Organist and music	2,870	-	2,870	2,520
Dunning office set up	-	-	-	1,315
Other expenses	3,322	-	3,322	3,460
	<u>65,464</u>	<u>-</u>	<u>65,464</u>	<u>37,819</u>

THE CHURCH OF SCOTLAND: ABERUTHVEN AND DUNNING PARISH CHURCH

Governance costs

Independent examiner's fee	960	-	960	840
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Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

3 Trustee Remuneration and Related Party Transactions

Alan Kelman (Trustee) received £2065 for his work as choirmaster and organist.

All Church of Scotland congregations contribute to the National Stipend fund which bears the cost of all ministers' stipends and 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 £25,607 and the maximum stipend (after 10 years) is £31,469.

4 Movements in Funds

	01-Jan-15	Incoming resources	Outgoing resources	Transfers	31-Dec-15
Unrestricted funds					
General Fund	55,344	52,810	(85,267)	0	22,887
Designated funds					
Fabric	9,521	44	(2,666)	0	6,899
Total unrestricted	<u>64,865</u>	<u>52,854</u>	<u>(87,933)</u>		<u>29,786</u>
Restricted Funds					
James & Christina	296	24	0		320
Martin Bequest			0	0	0
A/D Youth Fund	4,806	27	(295)		4,538
James Sword Fund	7,404	809	(260)		7,953
for the Poor of the Parish of Dunning			0	0	0
Dunning Sunday Club	644	536		0	1,180
William McInroy Trust	2,405	2	0	0	2,407
Dunning office fund	2,668	0	(79)	0	2,589
Dunning garden	374	0	0		374
Music Fund	0	300			300
	<u>18,597</u>	<u>1,698</u>	<u>(634)</u>	0	<u>19,661</u>
Total funds	<u><u>83,462</u></u>	<u><u>54,552</u></u>	<u><u>(88,567)</u></u>	0	<u><u>49,447</u></u>

Purposes of Designated Funds

Fabric Fund: This fund meets the cost of repairs to all of the church property beyond the budgeted amount in the General Fund and for the renewal of equipment.

Purposes of Restricted Funds

A/D Youth Fund: This fund provides for the ministry to young people within the parish by providing resources for special projects including equipment and the sponsoring of courses.

The James & Christina Martin Bequest is to be used at the discretion of the minister.

The James Sword Fund is to provide help for people in need in the Parish of Dunning.

The William McInroy Trust is to be used for ongoing maintenance of his gravestone.

The Dunning office funds are from monies raised to create a new office at Dunning.

The garden Fund is for the ongoing maintenance of church grounds

The Music Fund is for the provision of material for the choir

5 The income below from special collections and events was received and disbursed to the named charities.

	2015	2014
	£	£
Erskine Hospital	-	66
Church Housing Action	-	94
Save the Children	-	520
Christian Aid	795	
Dyslexia Scotland	515	
Church Action on Poverty	100	
Mission for Seafarers	69	
Poverty Action Housing	90	
Perth Food Bank	100	
Positive Action Housing	540	
	<u>2,209</u>	<u>680</u>

APPENDIX

**FUNDS HELD ON BEHALF OF THE CONGREGATION BY
THE CHURCH OF SCOTLAND GENERAL
TRUSTEES**

CAPITAL ACCOUNT	2015	2014
	£	£
Credit balance held at 31 December		
Consolidated Fabric Fund	<u>39,401</u>	<u>39,401</u>
Market value of balances at 31 December		
2015	<u>43,565</u>	<u>44,056</u>
REVENUE ACCOUNT		
Credit balance at 31 December		
Consolidated Fabric Fund	<u>29,476</u>	<u>30,825</u>