

## **THE CHURCH OF SCOTLAND**

## **ABERUTHVEN and DUNNING PARISH**



## **Trustees' Annual Report and Congregational Accounts 2016**

Congregation Reference No: 281629

Scottish Charity No: SC030799

**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 2016.**

### **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:

Aitchison, James (Rev)  
Bancewicz, John  
Cameron, Rosemary  
Duff, Alan  
Duff, Fiona (from 14 August 2016)  
Dunbar, Doreen  
Fyfe, Pauline (from 14 August 2016)  
Fyfe, William (from 14 August 2016)  
Gray, Susan  
Kelman, Allan  
Kettles, William (from 14 August 2016)  
Nairn, Alice (from 14 August 2016)  
Philip, Frances  
Ritchie, Mary  
Ross, Agnes  
Slater, Judith (from 14 August 2016)  
Taylor, Elizabeth  
Walker, Gillian (from 14 August 2016)  
Young, Raymond

### **Principal Office bearers**

Moderator and Minister	Rev James W Aitchison
Session Clerk:	Raymond Young
Church Treasurer:	Jane Young

**Independent Examiner**

Catriona Campbell BSc, MPhil, Dip Phil  
Skyemore House  
Duncrub  
Dunning  
Perth PH2 0QR

**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)	Susan Gray (Elder)
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 moderated by the minister. The Session met eight 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 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. The Church office is situated in Dunning church and equipped with a computer, printer, and telephone with answering machine

### **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.

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 the 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.*

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### Trustees Report for 2016

This following report is written by those responsible for parts of the Trustees work.

#### Minister's overview

Over the past year there has been a continuation of the many and varied activities that our Kirk is involved with, from Sunday morning worship and Messy Church, to youth clubs and support to the elderly and infirm. The church, by letting out its hall, facilitates other community activities, such as Rainbows, Brownies, Girl Guides and others

Many people continue to give of their time, talents and money, not only because their membership vows obligate them, but from a willing and generous spirit. The Church of Christ is the body of Christ on earth and all believers are members of His body, and as such, Christ has given us the privilege, of having a part to play in ensuring the body is healthy and functioning.

Sadly, we have said farewell to some of our members, for various reasons, but we have also welcomed new members, who have shown a willingness to be involved in the life of the Kirk, may they, and indeed all who are connected with us, find a place of peace and love here in A&D church.

In August 2016, an evening service was held in which two members of the congregation, already ordained Elders, were admitted to the Kirk Session and another five members of the congregation were Ordained as Elders and admitted to the Kirk Session. These were the first new Elders for many years to join the Session, and they have been an encouragement to us all.

We at A&D church seek to share fellowship with all Christians and especially those within our own community and I am pleased to report that good relations continue with the United Reformed Church in Dunning. The Remembrance Sunday Service was organized and hosted by the Minister and congregation of the URC church and A&D Parish church participated fully in this service.

A&D church continues to look for ways of reaching out into the local community and beyond, offering support and encouragement in the name of Christ. There have been initiatives that have raised money and goods for the hungry and the homeless, and initiatives that have brought to the attention of our membership, the needs of the poor and destitute.

Two activities that continue to bring together people from both Parishes in the Charge, are the Prayer Chain and the House Group. The prayer Chain offers regular and earnest prayer for those in need and the House Group provides the opportunity for people to further their understanding of the Bible and to enjoy Christian fellowship.

This report shows that A&D church is involved in many of those things that a church ought to be concerned with, that is, the reverent worship of God, prayer, fellowship, Christian outreach, and the practical outworking of the love of Christ to its neighbours.

I have alluded to only a few of the activities that A&D church is involved with and to the commitment of many of its members so it is with pleasure that I commend to you this Annual Report, which gives a fuller description of the life and work of our church. May all we do be for the Glory of God and to the furtherance of His Kingdom.

God bless,

Rev James W. Aitchison, Minister and Moderator

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### **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 Aberuthven and Dunning 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.

We meet once every 3/4 months, and plan for the following few months, taking into account the Church calendar, the service format including special services (Poverty Sunday etc.) youth involvement (Messy Church/Tuesday Club/uniformed organisations) choice of praise, frequency and location of services, timings, organists, communion dates, lector rotas, etc. It is seen as a vital and integral part of our parish, taken seriously by the willing volunteers who assist.

Our special services are wide ranging and interesting. Sea Sunday is dedicated to 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. Our Poverty Lunch in February, again joining with other churches in remembering the severe poverty issues that so many are experiencing, raised £250. Most recently we have been involved with Homeless Sunday seeing 6 pews of donations being sent to Perth Starter Packs. 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 second 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, with well over 100 people attending, helping to raise over £200 for Guild projects. The organist has also been on tour and has recently held a Big Sing in another parish, helping them realise the benefits of CH4.

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 and Musician

### **Prayer Chain**

The Prayer Chain involves members from both Aberuthven & Dunning Parish and Aberdalgie & Forteviot. This panel of 13 people continues to pray every day for the Lord's Ministry of healing and guidance for the people for whom this has been requested. The number of requests varies between 30 and 40. The Prayer Chain receives many very grateful thanks from people who have been prayed for.

Pamela Bain, Prayer Chain Co-ordinator

### **Youth**

Dunning Tuesday Club has a current Junior membership of around 8 (7-12 year olds) and an increase in numbers in our Senior group to 16 (secondary school age). The Youth Team had invaluable support from two young leaders as well as more senior leaders however one young leader has moved away & his contribution is being missed. Club this year has continued to follow the 'Spill the Beans' programme which offers all-age activities & crafts covering a wide range of themes following the Narrative Lectionary.

Messy Church continues to be successful in Dunning with a current attendance of around

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14 children, 2 babies & their parents or grandparents. The group do an activity or craft around a Christian theme and then eat a simple meal together – parents take turns in providing & preparing food. The Youth Team have noticed however that a potential gap is emerging as children outgrow Messy Church but are unable or not ready to join Tuesday Club. To address this we are putting out a 2017 flyer with a questionnaire to the local Primary School to seek the views of parents on alternative options. We are for example considering a 'Drop in Club' once a month on a Sunday afternoon for children of school age to run before Messy Church but are open to other suggestions.

Interesting talks & contributions to Club meetings were made during the year by Dyslexia Scotland, Chris Long of the Iona Community and our Minister, James Aitchison, on the life of an army chaplain.

All who attended the Senior Club weekend at the Abernethy Nethybridge Activity Centre in March 2016 had a great time – five Club members, two young leaders & three adult leaders. We managed to fit in dry-slope skiing, archery, team challenges & an obstacle course as well as some fun quizzes & games in the evenings. The weekend was so much enjoyed that the young folk started to plan how they could raise the funds for a 2017 weekend on the way home on the bus.

Easter Sunday for the young started with a craft activity and an Easter egg hunt in the Church itself due to bad weather. Around 16 children and their families took part in the morning which ended with a hot breakfast. The odd egg was still being found in the Sanctuary into the autumn.

The members of Senior Tuesday Club completed a night walk from Killin to Strathyre on the Saturday closest to Midsummer Night which raised an amazing £1,070. This was split equally between Perth Autism Support & Club funds & the group chose again to use the Club portion to contribute to a weekend trip to Nethybridge in February 2017. This year, 13 young folk have reserved a place.

A summer highlight was the Messy Church Summer Picnic & prize-giving to mark the end of another happy & successful year for all involved. The sun shone & a great time was had by all.

Each year Tuesday Club choose a Christmas charity and this year their choice was the 'Cornhill Macmillan Support Group', a charity which provides support to cancer sufferers, carers, family and friends. The young folk worked very hard this year to prepare and perform 'Silent Night'. They also planned to carol sing around Dunning village but sadly due to bad weather, the group was rained off however with generous donations, the group still managed to raise a total for the charity of £367.

We are very fortunate to have a loyal team who work hard to promote Christian values in the young people & families we serve and look forward to what 2017 will bring.

Doreen Curran, Youth Convener

### **Aberuthven**

Our Aberuthven church provides a modern worship space in the smaller of the two villages that are core to our parish. There have been significant developments in Aberuthven in 2016. The first was the untimely death of Elder and Deputy Session Clerk Sheila Lockhart who is much missed by all after decades of service. We have inducted two new Elders – Pauline and Bill Fyfe - who along with Susan Gray are developing a new approach to the church and its community.

Over the last year the relationship with the Village School has continued with a licence for Fishy music being supplied and the school holding four services in the Church.

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The relationship has also been built with the community via good links being established with the Community Council and the Aberuthven Village Hall Committee, resulting in the Minister delivering grace at the pensioners Christmas lunch.

From October to January we have created a series of church events specifically aimed at "making the church a part of the village". These have been a coffee morning (demonstrating the flexible space in the church) and three services: an enhanced Remembrance Service, Carols and a Scottish themed one.

Through these events a total of 90 individuals have visited the church, of which 36 people from the village have attended at least one service. This has resulted in five additional people attending a service on a Sunday.

We are currently in the planning phase to continue this approach going forward.

Pauline Fyfe, Abe Ruthven Group

### **Fabric**

*St. Paul's Church, Perth Road, Dunning.*

#### *External*

In our report last year we recorded the following:

*"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 now need further professional advice. This is a matter of some urgency."*

Following discussion within the Session and with Presbytery colleagues it was agreed that we should repair this gable end and that, if successful, the work undertaken should be used as a model for the subsequent repair of the other two gable ends - depending on finance - which leak to a lesser extent.

The process involved the following stages:

- 1) Drawing up a draft brief for the architect and subsequent contract agreement with Rosalind Taylor of Tod & Taylor, Architects, Edinburgh.
- 2) Developing a description of the work (including photographs) to be undertaken. Thereafter drawing up a detailed schedule which was then put out to three companies to tender for the work.
- 3) The lowest tender was accepted from a local firm with good knowledge of the church. Work began in mid-October.
- 4) During the work, regular communication took place between the Contractor, the Architect and the Fabric convener.
- 5) A meeting took place on 19<sup>th</sup> December with the Architect and Contractor to examine the completed work. This is a summary:
  - a) All the slatework, leadwork, stone repairs and pointing have been carried out to the Chancel gable. The pointing on the gable has been covered with hessian for approx. 2 weeks.
  - b) The pointing looks good. It has been well protected and the weather has been favourable. Agreed that the protection can be removed.
  - c) The skew stones have been refitted on dpc. The new stone slabs have been fitted to cap off both the reduced chimney stacks, again on dpc.
  - d) The lead watergate has been made against the gable and all slated in. The leadwork both sides around the reduced chimney stacks is complete.

Before considering the possibility of repairing the other gable ends we will monitor the efficacy of the work undertaken.



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### *Internal*

Following the discovery of rot in one of the sash window frames in the Church Hall, a limited area of dry rot was revealed. As investigations showed that this window had been repaired previously, it was decided that the window should be replaced. The window is currently being made and prior to removal of the old one and fitting the new, the area will be stripped and the dry rot treated. This should happen in the Spring.

### *Aberuthven Church*

- 1) The carpet has been cleaned.
- 2) Shelves have been fitted in the vestry to improve storage.
- 3) The state of the window frames is being monitored.

### *The Manse at Aberdalgie*

Following extensive work on the Manse prior to the Minister and his wife taking up residence, only minor matters have been dealt with. These include some plumbing work and a forthcoming re enamelling of the bath.

Fabric Conveners of both parishes are in regular contact.

Maarten Versteeg, Fabric Convener

### **Presbytery**

Along with the Minister, the parish has both an Elder and an Equalising Elder who attend all Presbytery meetings. All 3 are members of the presbytery internal committees, including the Superintendence, Appraisal and Ministry committees. Of course, these committees play a vital role in the life of the Presbytery but the attendance of the Minister and the Elders ensures both the Session and Parish are kept well informed of both local, national and world Church issues. Recent issues have included "Local Church Review" (LCR) and "Let us Build a House."

Allan Kelman, Presbytery Elder and Doreen Curran, Equalising Elder

### **Safeguarding**

The Safeguarding Committee meets on a regular basis and reviews the Church's policies and their implementation in A.D. Thankfully there have been no issues raised this year. Further training is planned on specific youth safeguarding.

Jean Young, Safeguarding Coordinator

### **Communications**

Various ways of communication are used, intimations during Services, and on the reverse of the order of Service, and on Church and Village noticeboards. Weekly notices are printed in the District News columns of the Perthshire Advertiser and in the A & D newsletter. This is a full colour double sided newsheet, published at Lent, Summer, Harvest and Christmas. 850 copies are printed and are delivered to every door in the Parish by an army of volunteers. The aim of this community newsletter is to let people know what is on offer in the Church and the Church premises, and to assure everyone that the Church is part of the community.

The church continued to maintain a website ([www.aberdun.org.uk](http://www.aberdun.org.uk)) which was updated throughout the year with details of events and news of our activities.

Mary Ritchie, Communications Group Convener

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### **Guild**

The meetings of the LECT Guild started on the 1<sup>st</sup> May 2016, with a dedication service, at Dunbarney Church, led by Rev Allan Wilson. On the 30<sup>th</sup> May, Helen Jackson, from the Free to Live Trust, came to Arngask Church to talk to us about Anti-human Trafficking. The Guild donated £100 from the offering on the night to support the Trust's Work. A Quiz was held in Dunbarney Church Hall, on 27<sup>th</sup> June, where competition between the teams was intense. At Abernethy Church, on 25<sup>th</sup> July, the Rev James Aitchison talked to us about Chaplaincy in the Forces. On 29<sup>th</sup> August, at Aberdalgie Church, Perth and Kinross Association of Voluntary Service talked to us about their work. The LECT Guild was brought to a close on 26<sup>th</sup> September at Dunning Church, with Allan Kelman leading a Songs of Praise evening. The LECT Guild raised £286 for the Guild projects.

Fiona Duff, AD Guild Representative

### **Life and work**

There were 11 people subscribing to the Life and Work in 2016.

Fiona Duff, Life and Work Promoter

### **Safety**

PAT testing for all electrical equipment in Dunning Church was carried out in the first half of the year. Aberuthven Church equipment will be tested in 2017.

Further to some concerns raised by the Kirk Session, a member of the congregation has kindly loaned a wheelchair to Dunning Church until we secure a permanent one.

Doreen Curran, Health and Safety Advisor

### **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 is being 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,

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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    Date.....

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### **Independent Examiner's Report to Aberuthven and Dunning Parish Church of Scotland**

I report on the accounts of the Charity for the year ended 31 December 2016 which are set out on pages 12 to 16.

#### **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 under Section 44(1) (c) of the Act and to state whether particular matters 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.

Cairiona Campbell BSc, Mphil, Dip Phil  
Skyemore House  
Duncrub  
Dunning  
Perth PH2 0QR

Date:

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**Receipts and Payments Account**

		<b>Unrestricted</b>	<b>Restricted</b>		
		<b>Funds</b>	<b>Funds</b>	<b>Total</b>	<b>Total</b>
		<b>2016</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>Note</b>	£	£	£	
<b>Receipts</b>					
Donations	<b>1</b>	42,416	-	42,416	38,042
Weddings and funerals		1,350	-	1,350	550
Use of premises		1,690	-	1,690	1,070
Fundraising		660		660	3,266
Investment income		1,062		1,062	947
Legacies		500		500	-
Receipts from General Trustees		-	-	-	6,476
Other Receipts		4704		4704	2,459
<b>Total Receipts</b>		<u>52,382</u>	<u>-</u>	<u>52,382</u>	<u>52,810</u>
<b>Payments</b>					
Costs of generating funds	<b>2</b>	72	-	72	293
Charitable activities	<b>2</b>	40,749		40,749	65,464
Governance costs	<b>2</b>	-	-	-	960
Transfer to Aberdalgie and Forteviot Church		-	-	-	18,550
<b>Total Payments</b>		<u>40,821</u>	<u>-</u>	<u>40,821</u>	<u>85,267</u>
<b>Excess of Receipts over Payments for the yea</b>		<u>11,561</u>	<u>-</u>	<u>11,561</u>	<u>(32,457)</u>

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**Statement of Balances  
At 31 December 2016**

	<b>Note</b>	<b>Unrestricted Funds 2016 £</b>	<b>Restricted Funds 2016 £</b>	<b>Total Funds 2016 £</b>	<b>Total Funds 2015 £</b>
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward		28,945	19,661	48,606	81,063
<b>Movement in year:</b>					
Excess of receipts over payments for the year		11,561	1 061	12,622	(32,457)
Transfers		0	-	-	
Bank & deposit balances carried forward	<b>4</b>	<b><u>40,506</u></b>	<b><u>20,722</u></b>	<b><u>61,228</u></b>	<b><u>48,606</u></b>
<b><u>Investments at market value</u></b>					
1851 Units in Church of Scotland Income Fund		22008			21101
5176 Units Church of Scotland Growth Fund (cost £2,399)	<b>4</b>	<b><u>24,586</u></b>	<b><u>-</u></b>		<b><u>22,463</u></b>
<b><u>Debtors - Unrestricted</u></b>					
Tax recoverable on gift aid				481	
				<b><u>481</u></b>	
<b><u>Liabilities - Unrestricted</u></b>					
Fairtrade stock in hand				423	
				<b><u>423</u></b>	

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session

..... **Session Clerk**

..... **Treasurer**

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<b>Notes to accounts for year ended 31 December 2016</b>				
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	<b>Funds</b>
	<b>2016</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>1 Analysis of Donations</b>				
Offerings	34,315	-	34,315	30,882
Tax recovered on Gift Aid donations	7,054	-	7,054	5,975
Grants received	-	-	-	250
From Congregational Organisations	527	-	527	915
Other offerings, donations etc	520	-	520	20
	<b>42,416</b>	<b>-</b>	<b>42,416</b>	<b>38,042</b>
<b>2 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	25	-	-	71
Fundraising costs	47	-	-	222
	<b>72</b>	<b>-</b>	<b>-</b>	<b>293</b>
<b>Charitable activities</b>				
Ministries and mission allocation	20,956	-	20,956	39,102
Presbytery dues	600	-	600	734
Ministry expenses	-	-	-	-
Locum expenses	-	-	-	5,226
Pulpit supply	1,634	-	1,634	1,811
Other staffing costs	-	-	-	-
Council Tax	1,134	-	1,134	644
Fabric repairs and maintenance	1,603	-	1,603	4,106
Heat and light	2,112	-	2,112	2,779
Insurance	3,734	-	3,734	3,826
Printing, stationery and postage	55	-	55	171
Church office	758	-	758	873
Organist and music	2,310	-	2,310	2,870
Dunning office set up	-	-	-	-
Other expenses	5,853	-	5,853	3,322
	<b>40,749</b>	<b>-</b>	<b>40,749</b>	<b>65,464</b>
<b>Governance costs</b>				
Independent examiner's fee	-	-	-	960
	<b>40,821</b>	<b>-</b>	<b>40,821</b>	
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				

**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND**

**Notes to accounts for year ended 31 December 2016**

**3 Trustee Remuneration and Related Party Transactions**

Alan Kelman (Trustee) received £1540 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 £26644 and the maximum stipend (after 10 years) is £32743.

**4 Movements in Funds**

	<b>Incoming</b>		<b>Outgoing</b>		
	<b>01-Jan-16</b>	<b>resources</b>	<b>resources</b>	<b>Transfers</b>	<b>31-Dec-16</b>
<b>Unrestricted funds</b>					
General Fund	22,887	52,382	40 821	0	34,448
<b>Designated funds</b>					
Fabric	6,899	43		0	6,942
<b>Total unrestricted</b>	<b>29,786</b>	<b>52,425</b>	<b>40 821</b>		<b>41,390</b>
<b>Restricted Funds</b>					
James & Christina	320	23	0		343
Martin Bequest					
William McIlroy Trust	2,407	4	0		2,411
James Sword Fund	7,953	817	0	0	8,770
for the Poor of					
the Parish of Dunning					
Dunning Sunday Club	1,180	2,218	1 610	0	1,788
A/D Youth Fund	4,538	25	708	0	3,855
Dunning office fund	2,589	1,256	964		2,881
Dunning garden	374	0	0		374
Music Fund	300	0	0		300
	19,661	4,343	3 282	0	20,722
<b>Total funds</b>	<b>49,447</b>	<b>56,768</b>	<b>44 103</b>	<b>0</b>	<b>62,112</b>

**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



**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND**

<b>Notes to accounts for year ended 31 December 2016</b>						
<b>5</b>	<b>The income below from special collections and events was received and disbursed to the named charities.</b>					
				<b>2016</b>		<b>2015</b>
				<b>£</b>		<b>£</b>
	Borderline			75		
	Build a house			378		
	Souper Sunday HIV			277		
	Christian Aid			491		795
	Dyslexia Scotland					515
	Church Action on Poverty			322		100
	Mission for Seafarers			75		69
	Poverty Action Housing					90
	Perth Food Bank					100
	Positive Action Housing					540
				<u>1,618</u>		<u>2,209</u>

**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND**

<b>APPENDIX</b>			
		<b>FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES</b>	
		<b>2016</b>	<b>2015</b>
<b>CAPITAL ACCOUNT</b>		<b>£</b>	<b>£</b>
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>46,594</u>	<u>43,564</u>
<b>REVENUE ACCOUNT</b>			
Credit balance at 31 December			
Consolidated Fabric Fund		<u>34,318</u>	<u>29,476</u>