

## **THE CHURCH OF SCOTLAND**

## **ABERUTHVEN and DUNNING PARISH**



## **Trustees' Annual Report and Congregational Accounts 2017**

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 2017.**

**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  
Dunbar, Doreen  
Fyfe, Pauline  
Fyfe, William  
Gray, Susan  
Kelman, Allan  
Kettles, William  
Nairn, Alice  
Philip, Frances  
Ritchie, Mary  
Ross, Agnes  
Slater, Judith  
Taylor, Elizabeth  
Walker, Gillian  
Young, Raymond

**Principal Office bearers**

Moderator and Minister	Rev James W Aitchison
Session Clerk:	Allan Kelman
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	William Kettles (Elder)
Treasurer	Jane Young
Gift Aid/Covenants Convener	Jane Young
Fabric Convener	Maarten Versteeg
Health and Safety Advisor	Doreen Dunbar (Elder)
Presbytery Elder	Fiona Duff and Doreen Dunbar (Elders)
Prayer Correspondent	Pamela Bain
Prayer Chain (with Aberdalgie & Forteviot)	Pamela Bain
Life and Work Promoter	Fiona Duff (Elder)
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, currently on sabbatical)
Guild	Allan Kelman (Elder)
Musician	Allan Kelman (Elder)
Session Clerk	Allan Kelman (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)
House Group	John Bancewicz (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 and Equalising 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, William Kettles, 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 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.

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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.*

### **Trustees Report for 2017**

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 involved in the life of the kirk continue to give of their time, talents and money and they do so willingly and generously. 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; no one is insignificant, we are all dependent, one upon the other. It has been heartening to know that all the things that people do to support the Kirk is done as a service as unto the Lord.

Sadly, we have said farewell to some of our members, for various reasons, but we have also had the opportunity of welcoming those who have recently joined our fellowship and have readily involved themselves 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.

This year saw a change of Session Clerks, and during a morning Worship Service we thanked Mr Raymond Young for his service, after which Mr Allan Kelman then took the Oath of Office before the congregation, and was welcomed as our new Session Clerk. The Session Clerk is a vital appointment in the life of any Parish kirk and we are privileged to have those who are willing, and able, for it is no easy task, to take on this important role and service.

For the first time in many years a Beadle was appointed, Mr Donald Mailer, he has already been a great help to congregation and to the Minister.

We at A&D kirk 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 A&D Parish church with the full participation of the URC minister and congregation. The Uniformed Youth Organisations attended the Remembrance Day events and carried their banners, this year included for the first time in many years a newly formed colony of Beavers (that is the youngest group of the Cub Scouts).

The relationship with our Sister Parish Aberdalgie and Forteviot continues to grow strong, with the Session Clerks and Minister meeting to discuss matters that are

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significant to both Parishes and with many members of both parishes attending services throughout the Charge.

Christmas Services were, as usual, well attended, not only by members of the church but by many in the Community who enjoy joining in with the Church in its celebration of Christmas.

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. The young folk of our church too have been involved in caring for others and have raised money for various charities including the Air Ambulance.

Activities that continue to bring together people from both Parishes in the Charge, include the Prayer Chain, the House Group, Lent Studies (held in the Manse) and the Shawl Ministry. The prayer Chain offers regular and earnest prayer for those in need, the House Group provides the opportunity for people to further their understanding of the Bible and to enjoy Christian fellowship, the Lent Studies gave others the opportunity of deeper reflection and for some the opportunity to lead a study. Of those who attended, (between 13 and 18 people), roughly half were from the Parish of A&F and half from the Parish of A&D. The Shawl Ministry, a group of around eighteen including men and women who knit items for those who are sick and those who are in prison and others who need a little reminder that they are not forgotten, each item comes with a prayer.

At the beginning of the year, our Parish had to draw together the process of Local Church Review (LCR replaces the Old style Five Year Review). LCR is instigated by Presbytery with the full cooperation of the Kirk Session and it is a process, which looks at the whole life of our Congregation and Parish. The LCR began in the latter half of 2016: it was a lengthy process, which involved the whole of our membership but with a greater workload falling to the Kirk Session. With the help of Presbytery, the input of many of our members, adherents and the Kirk Session, a Five-Year Plan was formulated, the purpose of which is to help enable and empower our Congregation to better serve the Lord and those in our Parish. Presbytery endorsed the Five-Year Plan and whilst giving some pointers for development commended our church for all that it is doing and is aiming to do. If you would like to see the full Report from Presbytery please look at the church website, or contact the Session Clerk, Mr. Allan Kelman

This report shows that A&D kirk 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 highlighted only a few of the activities that A&D kirk 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 kirk. May all we do be for the Glory of God, to the furtherance of His Kingdom and to the alleviation of the suffering of others.

Rev James W. Aitchison, Minister and Moderator

## **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 when 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 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. At present, it is led by Allan Kelman, Session Clerk and Musician, and Rev James Aitchison.

Our special services are wide ranging and interesting. Our Poverty Lunch in February, where we joined with other churches in remembering the severe poverty issues that so many are experiencing, raised over £250. Our Souper Sunday in August, highlighting the great work of the Church of Scotland's HIV programme was also a great success. We are very much a caring Parish and regularly send a great deal of donations, especially at Harvest Thanksgiving, 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 third 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 70 people attending, helping to raise over £200 for Guild projects.

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 enjoyed another successful year with a current Junior membership of around 8 (7-12-year olds) and 14 in our Senior Group (S1 and older).

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The Youth Team has 4 adult leaders and one young leader but we are delighted that two of the older members have begun to contribute to planning or leading the weekly meetings. Club continues to use the 'Spill the Beans' programme which offers all-age activities and crafts covering a wide range of themes following the Narrative Lectionary.

Messy Church attendance is steady with around 4 families and 8 children regularly attending. This is a small but faithful group who very much enjoy their time together monthly on a Sunday afternoon. A questionnaire distributed through the local primary school received very little response and we continue to seek other ways to engage with the young people around us.

Senior Club again enjoyed a fun-filled weekend at the Nethybridge Activity Centre in February. What has become a much-loved annual event is not only an opportunity for the group to take part in the exciting activities on offer but also to spend some quality time together, thinking through the direction the Club might take in the year to come.

The three Guiding units who meet in Dunning Church Hall celebrated Thinking Day 2017 in the form of an all-age Service of Worship in March on the theme 'Let's Grow'. Many family members and friends enjoyed this lively but thoughtful Service which all of the girls participated in.

Many families came to enjoy our Easter morning craft and egg hunt which happily was outside this year and we enjoyed breakfast together before Sunday worship.

Senior Club elected to vary their fundraising efforts this year by organising a lunch and second-hand book sale after Church early in June. This raised £400 which was split between Club Funds and the Marie Curie Charity. In addition, 10 of the group returned to Loch Leven for a Sponsored Night Walk in September to raised further funding for the 2018 weekend away. The walk raised £1,005 allowing an activity weekend to be booked at the PGL Centre, Dalguise for 12 plus 4 adults in February 2018.

The Messy Church families much enjoyed a fun barbecue and games in the ground of Dunning Church on Sunday 4<sup>th</sup> June before breaking up for the summer.

The Senior Tuesday Club applied for an Aviva Community Fund award to fund the purchase of equipment for a project where the young folk would teach basic computer skills to Church members or anyone in the surrounding community. Sadly, we were unsuccessful in gaining a main award, but were fortunate to be awarded £300 as a goodwill gesture.

As part of our preparation for Christmas, the children of Messy Church and Junior Tuesday Club were delighted to participate in Sunday worship on 10<sup>th</sup> December and the Tuesday Club led carol singing around Dunning on Tuesday 19<sup>th</sup> December. This year's chosen charity is Scotland's Air Ambulance Charity and the amount raised was £183.

Doreen Curran Youth Convenor



## **Aberuthven**

Our Aberuthven church provides a modern worship space in the smaller of the two villages that are core to our parish. The congregation and the team of Elders have worked over 2017 to build the church as part of the community.

Over the last year the relationship with the Village School has continued with a few liaison meetings taking place with the new Head teacher and we continue to build our links with the Community Council and the Aberuthven Village Hall Committee, resulting in the Minister delivering grace at the pensioners Christmas lunch again.

Over 2017 we have created a series of church events specifically aimed at "building the church a part of the community". These have included an outdoor service and BBQ, a church Fete, a Harvest Festival, an enhanced Remembrance Service and a Carol service. Through these events we have maintained a high attendance for such a small village with attendance at the Remembrance Service of 35 folks at church swelling to 55 at the war memorial and around 50 at the Carol service. We have been delighted with the response from the Village both in terms of folks offering assistance and donations at events such as the BBQ, Fete and Carol service. While the aim of these events was to raise awareness of the church in the village and not to raise money, donations to the church funds were (£142 Fete, £56 BBQ, donation from village shop event £50 plus £80 for fair trade).

Sadly, our security has had to improve after two acts of vandalism to the church door with two new locks followed by an exceedingly productive day of work by various members of the community to remove and dispose of the leylandii trees at the side of the church, for both security and safety reasons.

We have planned our activities and services for 2018 and look forward to maximising our flexible space for both worship and fellowship.

Pauline Fyfe Elder

## **Fabric**

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

### **External**

Following the completion of significant work on the northwest gable end in the autumn of 2016, we continue to monitor the state of the walls in relation to water penetration. There remain areas of concern which will need to be further investigated.

### **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. This was undertaken in the Spring of 2017. The dry rot was treated and the window replaced to match remaining windows. Additional work will be required on other Hall windows in the future.

In the early summer 2017, all of the woodwork in the Hall was repainted. The foyer at the entrance to the Hall was done at the same time.

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The kitchen (Session Room) will be painted in the early spring 2018.

### Aberuthven Church

The state of the window frames is being monitored.

Following an attempted break in (and Police advice), the original lock was replaced with two five lever locks. The existing external porch light will be replaced with a motion sensor light.

The grounds surrounding the Church have been improved. The major task has been the cutting back / removal of overgrown and unsightly conifers. This has reduced the concealment potential of the area around the Church.

In January 2018, the inside of the Church will be painted.

### The Manse at Aberdalgie

Given the age of the building, it is not surprising that minor matters have to be dealt with each year.

We have improved the security of the building by completing minor works on a number of windows; we have checked the state of the chimney; leaking taps have been sorted and in the kitchen and damage made good.

While the gutters have been cleared of leaves, the roof has been checked for slipped / broken slates.

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 Church in the Community, 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 "Science and the Church."

Fiona Duff Presbytery 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. With the help of Presbytery's Safeguarding Officer, further training is planned on specific youth safeguarding for all Youth workers.

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

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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

### **Guild**

The meetings of the Lower Earn Churches Together (LECT) Guild started on May 2017, with its normal dedication service. The format of having these meetings over the Summer months has proved to be very successful and as ever, this year has seen us enjoying wide range of interesting talks including Homestart, a charity in Perth dealing with young families, to Music for Life, an initiative launched at the Guild National meeting focussing on individually tailored music for the sufferers of Dementia.

Allan Kelman, AD Guild Representative

### **Life and work**

There were 10 people subscribing to the Life and Work in 2017.

Fiona Duff Life and Work Promoter

### **Safety**

There are no significant events to report with regards to safety. We have recently received our 'Health and Safety Toolkit' and plan to do a gap analysis during 2018 to identify any potential areas for improvement.

Doreen Curran Health and Safety Advisor

### **House Group**

The House Group has been meeting now for several years. It meets in Dunning most weeks for a cup of tea and a time of fellowship, prayer and a bit of Bible study. Most of the time we have a full sitting room, which is very encouraging. However, we'd very much like to see another Group (or Groups) started up. There are no fixed views on just exactly what a House Group should do - the important thing is a time of good, Christian fellowship during the week.

John Bancewicz House Group Convenor

**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 £28128 which include a Fabric Fund of £6809.

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

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 2017 which are set out on pages 13 to 18.

**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 \_\_\_\_\_ no matter has come to my attention

- |   |  |  |
|---|--|--|
| 1 | which gives me reasonable cause to believe that in any material respect the requirements:  |  |
|   | <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or</li> </ul> |  |
| 2 | to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.  |  |

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

Date:



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<b>Statement of Balances</b>					
<b>At 31 December 2017</b>					
	<b>Note</b>	<b>Unrestricted Funds 2017 £</b>	<b>Restricted Funds 2017 £</b>	<b>Total Funds 2017 £</b>	<b>Total Funds 2016 £</b>
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward		40,506	20,722	61,228	81,063
<b>Movement in year:</b>					
Excess of receipts over payments for the year		4,990	(130)	4,860	32,457
Transfers			-	-	-
Bank & deposit balances carried forward	<b>4</b>	<b>45,496</b>	<b>20,592</b>	<b>66,088</b>	<b>48,606</b>
<b><u>Investments at market value</u></b>					
1851 Units in Church of Scotland Income Fund		23,026		23,026	22,008
5176 Units in Church of Scotland Growth Fund	<b>4</b>	<b>26,398</b>	-	<b>26,398</b>	24,586
<b><u>Debtors - Unrestricted</u></b>					
Tax recoverable on gift aid				<b>262</b>	481
<b><u>Liabilities - Unrestricted</u></b>					
Fairtrade stock in hand				<b>730</b>	423
The accounts were approved by the Kirk Session on					
For and on behalf of the Kirk Session					
.....		<b>Session Clerk</b>			
.....		<b>Treasurer</b>			

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<b>Notes to accounts for year ended 31 December 2017</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>2017</b>	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>1 Analysis of Donations</b>				
Offerings	36,426	-	36,426	34,315
Tax recovered on Gift Aid donations	6,443	-	6,443	7,054
Grants received	250	-	250	
From Congregational Organisations	520	-	520	527
Other offerings, donations etc	685	-	685	520
	<b>44,324</b>	<b>-</b>	<b>44,324</b>	<b>42,416</b>
<b>2 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Offering envelopes	142	-	142	25
Fundraising costs	63	-	63	47
	<b>205</b>	<b>-</b>	<b>205</b>	<b>72</b>
<b>Charitable activities</b>				
Ministries and mission allocation	23,999	-	23,999	20,956
Presbytery dues	544	-	544	600
Ministry expenses	1,154	-	1,154	-
Pulpit supply	1,707	-	1,707	1,634
Council Tax	1,156	-	1,156	1,134
Fabric repairs and maintenance	13,182	-	13,182	1,603
Heat and light	3,995	-	3,995	2,112
Insurance	3,701	-	3,701	3,734
Printing, stationery and postage	11	-	11	55
Church office	1,045	-	1,045	758
Organist and music	4,118	-	4,118	2,310
Fairtrade	2,690	-	2,690	
Life and Work	273	-	273	-
Other expenses	1,578	-	1,578	-
Agency payments	1,918	-	1,918	5,853
	<b>61,071</b>	<b>-</b>	<b>61,071</b>	<b>40,749</b>
<b>Governance costs</b>				
Independent examiner's fee	-	-	-	-
	<b>61,276</b>		<b>61,276</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 separately identified.				



**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND**

<b>Notes to accounts for year ended 31 December 2017)</b>						
<b>3 Trustee Remuneration and Related Party Transactions</b>						
Alan Kelman (Trustee) receive £2513 for his work as chourmaster 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 £26644and the maximum stipend (after 10 years) is £32743.						
<b>4 Movements in Funds</b>						
		<b>Incoming</b>	<b>Outgoing</b>			
	<b>01-Jan-17</b>	<b>resources</b>	<b>resources</b>	<b>Transfers</b>		<b>31-Dec-17</b>
<b>Unrestricted funds</b>						
General Fund	34,448	66,266	61 276	0		39,438
<b>Designated funds</b>						
Fabric	6,942	43	176	0		6,809
<b>Total unrestricted</b>	<b>41,390</b>	<b>66,309</b>	<b>61 452</b>			<b>46,247</b>
<b>Restricted Funds</b>						
James & Christina	343	23	0			366
Martin Bequest						
William McIlroy Trust	2,411	3	0			2,414
James Sword Fund	8,770	817	100	0		9,487
for the Poor of the Parish of Dunning						
Dunning Sunday Club	1,788	1,230	1 325	0		1,693
A/D Youth Fund	3,855	16	109	0		3,762
Dunning office fund	2,881	187	872			2,196
Dunning garden	374	0	0			374
Music Fund	300	0	0			300
	<b>20,722</b>	<b>2,276</b>	<b>2 406</b>	<b>0</b>		<b>20,592</b>
<b>Total funds</b>	<b>62,112</b>	<b>68,585</b>	<b>63 858</b>	<b>0</b>		<b>66,839</b>
<b>Purposes of Designated Funds</b>						
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.						
<b>Purposes of Restricted Funds</b>						
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>31-Dec-</b>
<b>Additional funds held with Church of Scotland Investors Trust at</b>		<b>17</b>
<b>Growth Fund</b>		
unit price £5.10		Units
1	General Purposes No.1	200
2	Poor Fund	1330
3	General Purposes No.2	3270
4	Stephan Palmer Bequest	<u>140</u>
		<b>4940</b>
	Market value	<b>25194</b>
<b>Deposit Fund</b>		
	Account balance	<b>156</b>

<b>("Notes to accounts for year ended 31 December 2017")</b>			
<b>5 The income below from special collections and events was received and disbursed to the named charities.</b>			
		<b>2017</b>	<b>2016</b>
		<b>£</b>	<b>£</b>
Borderline		-	75
Build a house		-	378
Souper Sunday HIV		175	277
Christian Aid		733	491
Mac Millan Support		415	-
Church Action on Poverty		296	322
Mission for Seafarers		-	75
Church Action for Homeless		150	-
Perth Food Bank		150	
		<b>1,919</b>	<b>1,618</b>

**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>2017</b>	<b>2016</b>
<b>CAPITAL ACCOUNT</b>				<b>£</b>	<b>£</b>
<b>56</b>	<b>Consolidated Fabric Fund-Cap (II)</b>				
	Credit balance held at 31 December			<u><b>39,401</b></u>	<u><b>39,401</b></u>
<b>REVENUE ACCOUNT</b>					
<b>50</b>	<b>Consolidated Fabric Fund -Rev</b>				
	<b>Note</b>				
		Balance at 31 Dec 16		34318	
<b>add</b>		Rent from property	3120		
		Dividends	1792		
		Interest	<u>160</u>	<u>5072</u>	
				39390	
<b>less</b>		Transfer to General a/c		<u>11262</u>	
		Balance at 31 Dec 17		<u><b>28,128</b></u>	<u><b>34,318</b></u>
<b>Investments at market value</b>					
	at 31 December				
	as noted on page 12			<u><b>49,424</b></u>	<u><b>46,594</b></u>







