

**Dunbarney and Forgandenny
Parish Church
(Church of Scotland)**

**Congregational Accounts
for
Year end 31 December 2022**

Congregational Number: 281651

Scottish Charity Number: SC009638

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022**

The trustees present the annual report and accounts for Dunbarney and Forgandenny Parish Church for the year ended 31 December 2022.

Reference and Administrative Information

Charity Name: Dunbarney and Forgandenny Parish Church
(Church of Scotland)

Charity Registration Number: SC009638

Congregation Reference Number: 281651

Contact Address: [REDACTED]

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. The members during the year were:-

Session

[REDACTED]

Church Treasurer: [REDACTED]
Session Clerk: [REDACTED]
Minister: [REDACTED]

Independent Examiner

[REDACTED]

Bankers

[REDACTED]

DUNBARNEY AND FORGANDENNY PARISH CHURCH TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2022

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session meets six times a year and is responsible for both spiritual and temporal matters within the church.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Achievements and Performance

We continued to hold in person worship on alternate Sundays in Dunbarney and Forgandenny Churches at 10.30am. This was supported by streaming the services from both Sanctuaries for those unable to attend in person and by the telephone service, giving people without internet connection access to services also.

With safety a priority, Covid guidance was closely followed and implemented by the Covid working committee. The congregation were also encouraged to take any additional personal measures they felt comfortable with. The aim being to build confidence and slowly return to previous worship styles.

In the second half of the year, we were able to restart regular monthly services in the Earnbank retirement development. We were also called on to support those affected by the sudden closure of Moncrieffe Nursing Home in Bridge of Earn village. School assemblies were once again held in both churches.

Apart from our normal Easter, Remembrance and Christmas services, two special services were held. The first introduced the InTogether initiative where [REDACTED] and her co-worker [REDACTED] told us about a pioneer network church for families who have children with additional support needs. Anne also spoke of her work as pioneer minister in the new Bertha Park housing development on the edge of Perth. In the second service we heard about the work of KYTHE from

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022**

Achievements and Performance cont.

██████████ and ██████████ who told us about their work with young people across the area and something about the support offered to and the needs of our young people locally.

All church organisations and initiatives progressed to meet in person and the work of the pastoral group, the shawl ministry and the flower ministry continued as they did throughout Covid restrictions supporting those in our church family and those known to us in the community.

Allan conducted 16 funerals, 3 baptisms and 7 weddings throughout the year. It has been encouraging to see confidence return for larger gatherings in our Sanctuaries.

Social events have gradually been reintroduced from gentle walks ending with coffee and cake in the garden area, the Queen's Platinum Jubilee celebration in June, the Rock Choir concert in the autumn and singing carols round the cross just before Christmas. Wet weather meant that the carols were sung inside, but a good crowd enjoyed the fellowship.

The Zoom coffee and chat that started during Covid times continued online until early summer.

We encouraged online donations for charities at various points throughout the year, Christian Aid in May, Poppy Scotland in November and KYTHE and Cycling Without Age at Christmas. This was popular and successful as it was with regular giving too.

Jars of Grace were collected and banked as people returned to worship in person.

Many boxes were filled and sent to Blythswood Care just before Christmas.

The popular Advent trail was organised in both villages ending at Dunbarney Church on Christmas Eve. Christmas cards were delivered to everyone in the communities of Bridge of Earn and Forgandenny, inside there was a flier for our Cosy Spaces Initiative.

The Cosy Spaces has run from the beginning of December from 10-4 each Friday in Dunbarney Hall. Volunteers man a 2-hour shift and refreshments, home baking, soup and bread are all on offer as well as fellowship, board games, papers etc. Friday was the only day that the hall was free as most activities have returned, bringing regular income.

Monday has several keep fit classes and yoga. Tuesday the Royal Voluntary Service Lunch club meets in term time. Wednesday, once a month the lunch club meets as does the Woman's Group. Thursday has Chatterbox and the Bridge Club. The hall is also busy with other one off lets.

The Dunbarney refurbishment team was re-established with a new convener. An enthusiastic group worked with the architect and updated drawings for Stage 1 of the refurbishment of the Dunbarney Sanctuary.

The Eco Group organised a successful book sale in the spring and worked with the Beavers and the Rainbows to plant snowdrop bulbs in the old churchyard. They also replanted the labyrinth with daffodil bulbs with children from Dunbarney Primary Nursery.

We were successful in an application made to CIF (Community Investment Fund) and began planning to take forward a youth project in our local community to be initially supported by KYTHE.

At the beginning of the year a prayer course was held online over eight weeks, participants came from across the Earn Valley. Both neighbouring churches are now vacant, the Presbytery Plan has been produced and with some changes will see us working more closely in future with our neighbouring Parishes.

The Parish Voice magazine is distributed three times a year to all members and adherents of our churches and our website and Facebook page are regularly updated with 'what's on' as we seek to work to our Mission Statement 'A place of Christian Worship and Outreach and a Hub for Community enabling people to connect with Jesus and one another'.

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2022**

Financial Review

We continue to benefit from the majority of our supporters making their offerings electronically, either by Standing Order or through Donorbox from the Church website. General donations in 2022 were approximately £1,500 less than in the previous year, although the Gift Aid recovered was almost identical to that in 2021.

We were very fortunate to have been awarded some grant funding to allow us to establish and run a 'Cosy Space' project, in response to the cost of living crisis. We were awarded the sum of £6,600 from the National Lottery Community Fund, £3,000 was received from Perth & Kinross Cost of Living Community Fund, and we received a further £3,000 from the Cameron Group Charitable Trust. In line with the terms of the grants, these funds should be spent by the end of 2023.

The refurbishment project has made good progress in the course of the year, with several very generous donations having been received, along with some dedicated fundraising taking place. With outgoings to the architects totalling £3,890 in 2022, we closed the year with a balance of £12,769 in the designated project account. As required, funds will be transferred from the Investor Trust and General Trustee accounts as the project progresses.

The Youth Fund continued to fund activities such as the Nativity Trail and plans are in place for a more active focus on youth work in 2023, with financial support confirmed from the Community Investment Fund. Our hall is in frequent use with several regular bookings in place – income from hall bookings increased from £521 in 2021 to £2,295 in 2022.

Our 2022 Ministries and Mission contributions were £5,294 higher than in the previous year. However, this year's contributions are very similar: £51,054 to the new Giving to Grow scheme in 2023 versus £51,052 to M&M in 2022.


Reserves Policy

It is the Trustees' policy to hold cash reserves of approximately six months' expenses (excluding designated and restricted funds), in case of unforeseen financial pressures. At the year end the Church held £105,395 (2021: £96,604) in the General Fund which represents over 14 months' expenses.

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the General Assembly Regulations for Congregational Finance. 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

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DUNBARNEY AND FORGANDENNY PARISH CHURCH**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on pages 7 to 13.

This report is made solely to the charity's trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My independent examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examination and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for my independent examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts within the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44 (1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was 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 seeking explanations from you as 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:
 - a. to keep accounting records in accordance with section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - b. to prepare accounts which accord with the accounting records and to comply with Regulation 9 of the 2006 Accounts Regulationshave 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.

[REDACTED]

DUNBARNEY AND FORGANDENNY PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS
YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Receipts					
Donations (Note 3)	83,814			83,814	85,301
Legacies	1,000	-	-	1,000	-
Grants	-	-	-	-	-
Fundraising Events	-	-	-	-	957
Teas, Coffee Mornings & Lunches	835	-	-	835	-
Bank interest	128	2		130	24
Investment Income	764	126	28	918	422
Organisations subs, donations, fund raising	2,672	-	-	2,672	2,036
Hall Use	2,295	-	-	2,295	521
Weddings and Funerals	2,505	-	-	2,505	2,980
Life and Work	49	-	-	49	216
Miscellaneous	163	-	-	163	456
Total	94,225	128	28	94,381	92,913
Extraordinary Income					
National Lottery Community Fund	-	6,600	-	6,600	-
PKC Community Fund	-	3,000	-	3,000	-
Cameron Group Trust	-	3,000	-	3,000	-
RWE Lochelbank Grant	-	-	-	-	1,845
Job Retention Scheme	-	-	-	-	2,444
Refurbishment Project	9,639			9,639	-
Total Receipts	103,864	12,728	28	116,620	97,202
Payments (Note 4)					
Offering Envelopes	77	-	-	77	69
Charitable activities	85,758	566	-	86,324	77,494
Governance costs	756	-	-	756	720
Other Payments	-	-	-	-	6,000
	86,591	566	-	87,157	84,283
Excess of Receipts over Payments for the year 2022	17,273	12,162	28	29,463	12,919
Transfers to/(from) funds	28	-	(28)	-	-
Surplus/(Deficit) for the year	17,301	12,162	-	29,463	12,919

DUNBARNEY AND FORGANDENNY PARISH CHURCH
STATEMENT OF BALANCES
YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Bank Balances					
Bank Balances brought forward	209,792	29,864	5,000	244,656	231,737
Movement in year					
Excess of Receipts over Payments for the year plus transfers	17,301	12,162	-	29,463	12,919
	227,093	42,026	5,000	274,119	244,656
Investment					
MV 7286 shares Martin Currie Gb Tr plc Cost £699.60 March 82 value	21,712	-	-	21,712	30,966
	21,712	-	-	21,712	30,966
Other Assets					
Fixtures and Fittings (Depreciated at 20% Straight Line)	4,827	-	-	4,827	7,261
Assets					
Gift Aid Receivable	7,183	-	-	7,183	7,065
Creditors					
Accountancy fees	832	-	-	832	720
PAYE	409	-	-	409	272
Electricity	2,591	-	-	2,591	2,528
Life & Work	216	-	-	216	288

The accounts were approved by the Kirk Session on

For and on behalf of the Kirk Session.

Session Clerk

Treasurer

DUNBARNEY AND FORGANDENNY PARISH CHURCH

YEAR ENDED 31 DECEMBER 2022

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year [REDACTED] received reimbursement of expenses incurred totalling [REDACTED] and Manse Council Tax totalling [REDACTED] was paid.

In addition, during the year, [REDACTED] and [REDACTED] who are members of the Kirk Session received [REDACTED] and [REDACTED] for providing their services as organists. [REDACTED] also received [REDACTED] for gardening services.

Additionally [REDACTED] received reimbursement of expenses incurred totalling [REDACTED] and Kirk Session members [REDACTED] all received [REDACTED] respectively as reimbursement of expenses during the year. [REDACTED] also received reimbursement of expenses totalling [REDACTED]

No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

No other trustee received remuneration/reimbursement during the year.

Purpose of Funds

- | | |
|------------------------|--|
| Endowment Fund | - Purchase of Bibles For Baptisms and Married Couples. |
| Restricted Fund | - Gibb, Beatson and Stevens Bequest - For young people or the poor of the Parish. |
| Restricted Fund | - Fabric (Investors trust) Fund - For Fabric purposes. |
| Restricted Fund | - Fabric (legacy/endowment) Fund - For Fabric purposes, as specified by donors. |
| Restricted Fund | - RWE Lochelbank Wind Farm Community Fund administered by Foundation Scotland - to mitigate the loss of income from hall lets, and the costs associated with re-opening the hall post COVID-19. |
| Restricted Fund | - National Lottery Community Fund - to establish and run a 'warm space' in 2022/23. To be spent by end of 2023 with possibility of underspend having to be repaid. |
| Restricted Fund | - PKC Community Fund - to cover food costs incurred in running a 'warm space' in 2022/23. To be spent by end of 2023 with possibility of underspend having to be repaid. |
| Restricted Fund | - Cameron Group Charitable Trust - to aid with heating costs in relation to cost of living crisis. |
| | - Community fund - Funds raised to assist community projects. |
| | - Bowling Group, Women's Group, Adventurers, Eco Group, Flower Fund, Exercise Classes, Chatterbox, Banner Group, Bridge Club and the Monday Club - Each Group operates under the Dunbarney and Forgandenny Parish Church of Scotland Charity reference and as such the outcome of their financial activities are amalgamated into the full Church Accounts. Each Group appoints an appropriate individual to record the financial transactions and all groups operate a separate bank account. |

DUNBARNEY AND FORGANDENNY PARISH CHURCH

YEAR ENDED 31 DECEMBER 2022

Notes to the Accounts contd.

2 Movements in Funds	1st Jan 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st Dec 2022 £
Endowment Funds					
Cassington Bond	5,000	28	-	(28)	5,000
Restricted Funds					
Investors Trust Fabric	22,833	126	-	-	22,959
Gibb, Beatson and Stevens Bequest	2,301	2	-	-	2,303
Fabric Legacy/ Endowment Fund	1,118	-	-	-	1,118
RWE Lochelbank Wind Farm	-	-	-	-	-
National Lottery Community Fund	-	6,600	(439)	-	6,161
PKC Community Fund	-	3,000	(85)	-	2,915
Cameron Group Charitable Trust	-	3,000	-	-	3,000
Youth Fund	3,612	-	(42)	-	3,570
	<u>29,864</u>	<u>12,728</u>	<u>(566)</u>	<u>-</u>	<u>42,026</u>
Designated Funds					
Fabric Fund	17,170	38	(2,009)	2,009	17,208
Project Fund	5,177	9,639	(3,890)	1,843	12,769
Community Fund	1,160	-	-	-	1,160
Women's Group	1,879	2,142	(507)	(1,600)	1,914
Adventurers/Messy Church	940	1	-	-	941
Eco Group	221	486	(75)	(343)	289
Flower Fund	1,971	868	(578)	-	2,261
Gents Exercise Class	94	501	(400)	(100)	95
Chatterbox	733	264	(132)	-	865
Banner Group	280	-	-	-	280
Monday Club	563	-	-	-	563
Bridge Club	-	217	-	-	217
Carpet Bowling Club	-	100	-	-	100
Ladies Exercise Class	-	1,105	(769)	(300)	36
	<u>30,188</u>	<u>15,361</u>	<u>(8,360)</u>	<u>1,509</u>	<u>38,698</u>
Unrestricted Funds					
Investors Trust General	83,000	458	-	(458)	83,000
General Fund	96,604	88,045	(78,231)	(1,023)	105,395
	<u>179,604</u>	<u>88,503</u>	<u>(78,231)</u>	<u>(1,481)</u>	<u>188,395</u>
	<u>209,792</u>	<u>103,864</u>	<u>(86,591)</u>	<u>28</u>	<u>227,093</u>
Totals	<u>244,656</u>	<u>116,620</u>	<u>(87,157)</u>	<u>-</u>	<u>274,119</u>

DUNBARNEY AND FORGANDENNY PARISH CHURCH
YEAR ENDED 31 DECEMBER 2022

Notes to the Accounts contd.

3 Analysis of Donations

	Total 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Freewill Offering Envelopes	2,118	-	-	2,118	500
Gift Aid	51,784	-	-	51,784	58,544
Open Plate	3,098	-	-	3,098	6,911
Tax Recovered on Gift Aid & GASD	14,554	-	-	14,554	14,594
Donations	12,260	-	-	12,260	4,752
	83,814	-	-	83,814	85,301

4 Analysis of Payments

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Costs of generating funds					
Offering Envelopes	77	-	-	77	69
Charitable activities					
Ministries & Mission Allocation	51,052	-	-	51,052	45,758
Presbytery Dues	970	-	-	970	750
Ministers' expenses	968	-	-	968	1,219
Pulpit Supply	354	-	-	354	258
Other Staffing Costs	4,687	-	-	4,687	4,384
Cleaner	1,250	-	-	1,250	1,407
Telephone	1,454	-	-	1,454	1,643
Life and Work	216	-	-	216	288
Bank Charges	5	-	-	5	17
Postage, Stationery & Software	1,847	-	-	1,847	835
Performance & TV Licence	229	-	-	229	259
Council Tax	2,995	-	-	2,995	2,933
Organists & Organ repairs	2,461	-	-	2,461	2,286
Heat & Light	3,251	-	-	3,251	2,528
Insurance	4,398	-	-	4,398	4,156
Fabric	2,601	-	-	2,601	4,713
Flowers	578	-	-	578	-
Warm Bank Running Costs	0	524	-	524	-
Youth Fund Activities	-	42	-	42	641
Organisations' Running Costs	1,883	-	-	1,883	1,453
Refurbishment Project	3,890	-	-	3,890	75
Other Expenses	669	-	-	669	1,891
	85,758	566	-	86,324	77,494
Governance costs					
Independent examiner's fees	756	-	-	756	720
	756	-	-	756	720
Other Payments					
Digital Streaming Equipment	-	-	-	-	6,000
	-	-	-	-	6,000
	86,591	566	-	87,157	84,283

DUNBARNEY AND FORGANDENNY PARISH CHURCH

YEAR ENDED 31 DECEMBER 2022

Notes to the Accounts contd.

5 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Minister's 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 [REDACTED] and the maximum stipend (after 5 years) [REDACTED]

6 Collections for third parties

	2022	2021
	£	£
<u>Monies to Charities</u>		
Bertha Park (Perth Riverside Church)	-	500
CATH	95	-
CHAS (Rachel House)	-	365
Corbenic Camphill Community	-	365
Cycling Without Age Scotland	386	-
Kythe	386	500
Poppy Scotland	312	165
Perth and Kinross Foodbank	329	-
UNICEF (Jars of Grace Appeal)	21	-
	<hr/>	<hr/>
	1,529	1,895
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DUNBARNEY AND FORGANDENNY PARISH CHURCH
YEAR ENDED 31 DECEMBER 2022
APPENDIX

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

	2022 £	2021 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31st December at cost	<u>40,334</u>	<u>40,334</u>
Market Value of Balances at 31st December	<u>62,111</u>	<u>66,951</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31st December	<u>118,924</u>	<u>117,159</u>