



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

**Congregational Accounts
for
Year end 31 December 2023**

Congregational Number: 281651

Scottish Charity Number: SC009638

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023**

The trustees present the annual report and accounts for Dunbarney and Forgandenny Parish Church for the year ended 31 December 2023.

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:

Session Clerk:

Minister:

[REDACTED]

Independent Examiner

[REDACTED]

c/o MMG Chartered Accountants

4 Albert Place

Perth PH2 8JE

Bankers

Bank of Scotland

10-16 King Edward Street

Perth PH1 5UT

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023**

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

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 every Sunday in Dunbarney and Forgandenny Churches at 10.30am on alternate weeks. Coffees and teas were on offer for further fellowship after both church services. Services were streamed from both Sanctuaries for those unable to attend in person, there is also a telephone service allowing people without internet connection to have access to services too.

There were regular monthly services at the Earnbank retirement development and regular school assemblies at Forgandenny and Dunbarney Primaries, with those at the end of each term held in their local Sanctuary with many parents and carers present.

The Perth Presbytery Plan was approved in June and readjustments were discussed at length, with our linkage with Aberdalgie and Forteviot agreed in late October. Over several weeks at the beginning of the year we held Zoom discussions with interested people from all the Lower Earn churches, working our way through 'The Bible Course'.

DUNBARNEY AND FORGANDENNY PARISH CHURCH TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Achievements and Performance cont'd

At Communion, on the first Sunday in December, worship moved to 11.00am as this was the first Sunday that Rev [REDACTED] also conducted worship at the linked charge of Aberdalgie and Forteviot at 9.30am. These timings will continue until the linkage with Abernethy has been set up in Spring 2024.

Four Communion services were held throughout the year on the first Sundays in March, June, September and December as well as the usual celebrations at Easter, Harvest Thanksgiving, Remembrance and Christmas. Events like the 7.30am breakfast service at Easter and the Big Sing at Christmas were enjoyed by many, as they were reintroduced now that people feel more relaxed post-Covid.

The successful Advent Trail held throughout December finished in a packed Dunbarney Church on Christmas Eve, this was very well attended by families from the local community.

Church organisations continue to flourish with three keep fit sessions on a Monday, monthly soup lunches, the Banner group on a Tuesday afternoon, the Women's group once a month, a Youth Drop-in for P7 to S3 on a Wednesday evening, Chatterbox for the under threes and the Cosy Spaces lunches every Friday. Towards the end of the year a chair keep fit class was introduced before the lunch on a Friday. These were all well attended by church members and people from the local community. The church hall at Dunbarney is well booked up every week with those and other events like yoga, RVS lunch club, bowling, bridge, Earn singers, meetings, celebrations and funeral teas. However, the Monday Club committee met in 2023 and decided they could no longer continue with the group, so their remaining funds were distributed amongst local charities (including the church).

The work of the pastoral group, shawl ministry and the flower ministry continue to support both church members and those in the community that are known to us.

Cosy Spaces funding from PKC has allowed Dunbarney and Forgandenny Church to support the Bridge of Earn Baby and Toddler Group, the Wednesday games afternoon in the Bowling Club, the keep fit and lunch on a Friday and entertainment events in the church followed by refreshments in the hall. In August Cosy Spaces changed its name to Warm Spaces where the focus was more on encouraging fellowship and a space to meet and, again, we had a successful application for funding to continue to support all of those initiatives which were well attended by people from our church and community. We were also able to pay the local social-enterprise café, Giraffe, to provide the soup and home baking on a Friday.

Social events throughout the year have included gentle walks ending with coffee and treats, a quiz evening (in aid of Christian Aid), a volunteer thank you coffee morning and in September an all-day event celebrating 100 years of Dunbarney Church. Exhibitions from many local groups, food, games, stalls, lots of photographs and a 'through the century' quiz. It was packed with locals and the atmosphere as folk reminisced was amazing and made it a very happy day.

In September we welcomed [REDACTED] as a probationer minister. His support has been invaluable as we met regularly with our LECT neighbours and worked towards two services of worship each week following our linkage with Aberdalgie and Forteviot. There were many services shared over the Christmas period. [REDACTED] will be part of our church family well into 2024.

The Dunbarney Refurbishment team has met regularly with the appointed architects who are now almost at the stage of putting the job out for tender.

DUNBARNEY AND FORGANDENNY PARISH CHURCH TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2023

Achievements and Performance cont'd

Rev [REDACTED] has conducted 26 funerals, 2 baptisms and 3 weddings throughout the year. The Parish Voice was distributed three times last year to all members and adherents, Christmas cards were delivered to everyone in the local communities of Bridge of Earn, Oudenarde and Forgandenny. An extra Parish Voice was delivered in October to explain all about the proposed linkage with Aberdalgie and Forteviot and the vote that needed to take place.

Online donations for charities have continued to be encouraging throughout the year. Those, and physical donations have supported Jars of Grace, Christian Aid, the Scottish Poppy Appeal, CATH, Perth Food Bank, Shelter and the Stroke Unit at PRI. Members of the Church family also arranged the usual collection of required items for the Blythswood Shoe Box appeal.

Our Facebook page and our website are regularly updated with 'what's on' locally 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'.

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. Due to increased in-person attendance at worship, we have seen an increase in cash donations this year. However, overall general donations in 2023 were approximately £2,300 less than in the previous year (£81,438 in 2023 vs £83,814 in 2022), although the Gift Aid recovered was almost identical to the previous year (£51,831 in 2023 vs £51,784 in 2022).

We were very fortunate to again be the recipients of grant funding to allow us to continue running our 'Cosy Space' project. We received the sum of £7,294 from the Perth & Kinross Council Warm Welcome Fund, which will see us through to the spring of 2024, and will allow us to extend our collaboration with the Bridge of Earn Baby & Toddler Group. PKC have also provided funding for our Youth Drop-in, with £13,500 received from their Community Investment Fund. This should be spent by May 2024, with any under-spend to be returned to them. The funds received in 2022 to support 'Cosy Spaces' and ease the pressure of the cost of living crisis (PKC Community Fund, National Lottery Community Fund and Cameron Group Charitable Trust) were all spent in full within the year.

The refurbishment project gathered pace in the course of the year, with outgoings totalling £20,667 (£3,890 in 2022). The dedicated fundraising day in September 2023 provided a boost of £3,323 after running costs had been covered. We closed the year with a balance of £8,021 in the designated project account. As required, funds will continue to be transferred from our general fund, with further funds to be drawn from the Investor Trust and General Trustee accounts as the project progresses throughout 2024. Our hall continues to be a very well used facility, with several regular bookings in place – income from hall bookings increased from £2,295 in 2022 to £3,790 in 2023.

The Church of Scotland 'Ministries & Mission' scheme was replaced with 'Giving to Grow' in 2023. The contributions of £51,054 are our largest expense. This amount was £2 higher than our Ministries and Mission contributions in the year 2022.

**DUNBARNEY AND FORGANDENNY PARISH CHURCH
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2023**

Financial Review cont'd

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 £111,556 (2022: £105,395) in the General Fund which represents approximately 10 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 Date:

Date: 4th March 2024

**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 2023, which are set out on pages 8 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.

Member of the Institute of Chartered Accountants of Scotland
c/o MMG Chartered Accountants
4 Albert Place
Perth
PH2 8JE

DUNBARNEY AND FORGANDENNY PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS
YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts					
Donations (Note 3)	81,438			81,438	83,814
Legacies	-			-	1,000
Teas, Coffee Mornings & Lunches	1,659			1,659	835
Bank interest	98	846	181	1,125	130
Investment Income	4,338			4,338	918
Organisations subs, donations, fund raising	8,870			8,870	2,672
Hall Use	3,790			3,790	2,295
Weddings and Funerals	3,226			3,226	2,505
Life and Work	-			-	49
Miscellaneous	846			846	163
Total	104,264	846	181	105,291	94,381
Extraordinary Income					
National Lottery Community Fund	-			-	6,600
PKC Community Fund	-			-	3,000
Cameron Group Trust	-			-	3,000
PKC Community Investment Fund	-	13,500		13,500	-
PKC Warm Welcome Fund	-	7,294		7,294	-
Refurbishment Project	4,209			4,209	9,639
Total Receipts	108,473	21,640	181	130,294	116,620
Payments (Note 4)					
Costs of generating funds	-			-	77
Charitable activities	110,627	17,165		127,792	86,324
Governance costs	834			834	756
Other Payments	464			464	-
	111,925	17,165	-	129,090	87,157
Excess of Receipts over Payments for the year 2023	(3,452)	4,475	181	1,204	29,463
Transfers to/(from) funds	4,619	(4,438)	(181)	-	-
Surplus/(Deficit) for the year	1,167	37	-	1,204	29,463

DUNBARNEY AND FORGANDENNY PARISH CHURCH
STATEMENT OF BALANCES
YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Bank Balances					
Bank Balances brought forward	227,093	42,026	5,000	274,119	244,656
Movement in year					
Excess of Receipts over Payments for the year plus transfers	1,167	37	-	1,204	29,463
	228,260	42,063	5,000	275,323	274,119
Investment					
MV 7286 shares Martin Currie Gb Tr plc Cost £699.60 March 82 value	25,355	-	-	25,355	21,712
	25,355	-	-	25,355	21,712
Other Assets					
Fixtures and Fittings (Depreciated at 20% Straight Line)	4,312	462	-	5,625	4,827
Gift Aid Receivable	5,612	-	-	5,612	7,183
Creditors					
Accountancy fees	900	-	-	900	834
PAYE	557	-	-	557	409
Electricity	840	-	-	840	2,591
Life & Work	91	-	-	91	216

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 2023

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year Rev [REDACTED] received reimbursement of expenses incurred totalling £768.19 (2022 - £435) and Manse Council Tax totalling £3,106 was paid (2022 - £2,995).

In addition, during the year, [REDACTED] and [REDACTED] who are members of the Kirk Session received £985.38 (2022-£759.00) and £626.07 (2022-£540.00) for providing their services as organists.

[REDACTED] also received £1,375.00 (2022-£285) for gardening services.

Additionally Session Clerk [REDACTED] received reimbursement of expenses incurred totalling £828.84 (2022 £275). The total included £464 for the purchase of a new laptop (approved at Kirk Session 06/03/23). Kirk Session members [REDACTED]

[REDACTED] received £61.48 (2022-nil), £48.58 (2022-nil), £188.40 (2022- £772), £122.00 (2022-£127.00), £88.05 (2022-nil) and £155.22 (2022-£268.00) respectively as reimbursement of expenses during the year. Treasurer, [REDACTED], also received reimbursement of expenses totalling £272.94 (2022-£383.00).

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

- 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 'cosy space' in 2022/23. To be spent by end of 2023 with possibility of underspend having to be repaid.

Restricted Fund

- PKC Community Investment Fund - to cover costs incurred in running a Youth Drop-in Project. To be spent by May 2024 with possibility of underspend having to be repaid.

Restricted Fund

- PKC Warm Welcome Fund - to cover costs incurred in continuing to run the cosy space project. To be spent by March 2024 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.

Designated Funds

- 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 (ceased 06/03/23). 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 2023

Notes to the Accounts contd.

2 Movements in Funds	1st Jan 2023	Incoming Resources	Outgoing Resources	Transfers	31st Dec 2023
	£	£	£	£	£
Endowment Funds					
Cassington Bond	5,000	181		(181)	5,000
Restricted Funds					
Investors Trust Fabric	22,959	838			23,797
Gibb, Beatson and Stevens Bequest	2,303	7			2,310
Fabric Legacy/ Endowment Fund	1,118				1,118
National Lottery Community Fund	6,161		(3,201)	(2,960)	-
PKC Community Fund	2,915		(2,915)		-
PKC Community Investment Fund	-	13,500	(3,795)	(1,398)	8,307
PKC Warm Welcome Fund	-	7,294	(4,202)	(80)	3,012
Cameron Group Charitable Trust	3,000		(3,000)		-
Youth Fund	3,570		(52)		3,518
	42,026	21,640	(17,165)	(4,438)	42,063
Designated Funds					
Fabric Fund	17,208	2,747	(2,530)		17,425
Project Fund	12,769	4,209	(20,667)	11,710	8,021
Community Fund	1,160				1,160
Women's Group	1,914	2,102	(2,768)	(105)	1,143
Adventurers/Messy Church	941	9			950
Eco Group	289	181	(73)		397
Flower Fund	2,261	878	(754)		2,384
Gents Exercise Class	95	1,564	(1,005)	(550)	104
Chatterbox	865	495	(111)		1,249
Banner Group	280	202			482
Monday Club	563		(463)	(100)	-
Bridge Club	217	447	(108)	(300)	256
Carpet Bowling Club	100	414		(452)	62
Ladies Exercise Class	36	2,724	(2,188)	(500)	72
	38,698	15,971	(30,668)	9,703	33,705
Unrestricted Funds					
Investors Trust General	83,000	3,012		(3,012)	83,000
General Fund	105,395	89,490	(81,258)	(2,072)	111,556
	188,395	92,502	(81,258)	(5,084)	194,556
	227,093	108,473	(111,925)	4,619	228,261
Totals	274,119	130,294	(129,090)	-	275,323
3 Analysis of Donations					
		Restricted Endowment			
	Total	Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Freewill Offering Envelopes	265	-	-	265	2,118
Gift Aid	51,831	-	-	51,831	51,784
Open Plate	4,606	-	-	4,606	3,098
Tax Recovered on Gift Aid & GASD	14,020	-	-	14,020	14,554
Donations	10,716	-	-	10,716	12,260
	81,438	-	-	81,438	83,814

DUNBARNEY AND FORGANDENNY PARISH CHURCH

YEAR ENDED 31 DECEMBER 2023

Notes to the Accounts contd.

4 Analysis of Payments	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Costs of generating funds					
Offering Envelopes	-	-	-	-	77
	-	-	-	-	77
Charitable activities					
Giving to Grow Allocation	51,054		-	51,054	51,052
Presbytery Dues	1,434		-	1,434	970
Ministers' expenses	2,184		-	2,184	968
Pulpit Supply	559		-	559	354
Other Staffing Costs	4,796		-	4,796	4,687
Cleaner	1,463		-	1,463	1,250
Telephone	1,586		-	1,586	1,454
Life and Work	91		-	91	216
Bank Charges	4		-	4	5
Postage, Stationery & Software	2,064		-	2,064	2,061
Performance & TV Licence	229		-	229	15
Council Tax	3,106		-	3,106	2,995
Organists & Organ repairs	2,329		-	2,329	2,461
Heat & Light	1,243	4,489	-	5,733	3,251
Insurance	4,889		-	4,889	4,398
Fabric	2,995		-	2,995	2,601
Flowers	754		-	754	578
Cosy Space/Youth Drop-In Costs	-	12,624	-	12,624	524
Youth Fund Activities	-	52	-	52	42
Organisations' Running Costs	6,716		-	6,716	1,883
Refurbishment Project	20,667		-	20,667	3,890
Fundraising Expenses	300		-	300	-
Other Expenses	2,165		-	2,165	669
	110,627	17,165		127,792	86,324
Governance costs					
Independent examiner's fees	834	-	-	834	756
	834	-	-	834	756
Other Payments					
Session Clerk Laptop	464	-	-	464	-
	464	-	-	464	-
	111,925	17,165	-	129,090	87,157

DUNBARNEY AND FORGANDENNY PARISH CHURCH

YEAR ENDED 31 DECEMBER 2023

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] (2022 - [REDACTED]) and the maximum stipend (after 5 years) was [REDACTED] (2022 - [REDACTED]).

6 Collections for third parties

	2023	2022
	£	£
<u>Monies to Charities</u>		
CATH	73	95
Christian Aid Turkey/Syria Earthquake Appeal	98	-
Cycling Without Age Scotland	-	386
Kythe	-	386
Poppy Scotland	363	312
Perth and Kinross Foodbank	72	329
Perth Royal Infirmary Stroke Unit	443	-
Shelter Scotland	443	-
UNICEF (Jars of Grace Appeal)	320	21
	<hr/>	<hr/>
	1,812	1,529
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DUNBARNEY AND FORGANDENNY PARISH CHURCH
YEAR ENDED 31 DECEMBER 2023
APPENDIX

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

	2023	2022
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31st December at cost	<u>41,511</u>	<u>40,334</u>
Market Value of Balances at 31st December	<u>57,890</u>	<u>62,111</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31st December	<u>124,687</u>	<u>118,924</u>