

PRESBYTERY

to mail

21/5/24

AUCHTERARDER PARISH CHURCH OF SCOTLAND

REPORT AND ACCOUNTS

For the period ended  
31 DECEMBER 2023

Scottish Charity Registration Number : SC001688

Church of Scotland congregational reference number : 281699

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**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT  
YEAR ENDED 31 DECEMBER 2023**

The trustees present their annual report and the financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on page 11 and comply with the General Assembly Regulations for congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and Aims**

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.

Services of Worship are normally held at 10.30am every Sunday. Communion is celebrated in May, and November, with informal communion services held at the end of each month after the main service. This year we have a new midweek worship service at 2pm on a Wednesday.

### **Ministers Report**

The church has again made good progress with around 100 people attending worship most Sundays and another 20 on Wednesdays. We have added about 25 new members in the past year. Our core service of worship on Sundays provides Christian worship and teaching for a range of adults and young people, and our monthly Messy Church has about 40 people attending, mostly children and young families.

Sunday activities are supported by various midweek groups including Archway lunch club to meet the needs of the lonely and vulnerable, a Friday evening youth club, and Sunday evening youth Christian fellowship.

Pastoral visiting to the elderly is by the elders and supported by a team of 15 pastoral visitors.

Our Church Centre is open 7 days a week and offers space for dozens of community groups as well as our own food bank and community garden. We look to develop the use of this space by opening a cafe in the near future, and we have secured a grant towards costs. Under the Presbytery Plan, Auchterarder will take responsibility for Aberuthven Church as a Local Mission Church.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT (continued)  
YEAR ENDED 31 DECEMBER 2023**

**ACHIEVEMENTS AND PERFORMANCE**

Two well established prayer groups are running in the church – one virtual group and one in person group.

In Lent the church read the Gospel of Matthew with daily readings and Sunday sermons to help our understanding. We have a Worship and Discipleship group and we regularly run courses and small discussion groups. Later this year we plan to run a Bereavement Course for the community.

We now have contactless payment offered in the church.

Our Youth worker has been developing groups to engage with youth in the town and we have a Friday Night Youth Group established.

Messy church has now become a monthly event with great attendance and fun.

In the summer we set up and had over 50 people involved in DNA Groups:

Discipleship – following Jesus through prayer and obedience to God's Word

Nurture – caring for each other and for others

Action – looking outward in service and mission to our community

Our Kirk Session meets monthly with every second month focusing on prayer and reflection. It gave us the opportunity to plan the future of our meetings together with more education, reflection, nurture and spirituality.

The School year end assemblies were held in the church in December, and the Primary School held their Easter service in church.

Festive services began with the memorial service, our pop-up nativity, lessons & carols service, crib service, Watchnight carol service and Christmas Day service. All services were well attended and well received – we saw over 500 people on Christmas Eve and Christmas Day. It was a time of great encouragement for the church.

**Charitable Activities**

The following are the highlights of the year:

- Pastoral Care continues to be a key area of focus organised by a well structure and motivated Pastoral Care team.
- The Church Centre has been very busy with activities, meetings and events on 7 days a week.
- The Blue Door Foodbank is now in its fourth year and continues to support the local community who are in need.
- The Guild continues with a good membership working to support the fundraising for the Guild projects.



**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT (continued)  
YEAR ENDED 31 DECEMBER 2023**

- Our Church pantomime this year was very well attended over two nights and raised a large sum in donations for charity.
- The Community garden supplied vegetables all through the summer and is being further developed to provide better access and some small allotment beds.
- During the winter months the church provided a Cosy space for anyone in the community who was struggling to heat their homes with the increased fuel costs.

**Detailed Achievements and Performance**

Pastoral Care

Pastoral Care continues to be recognised as vital to the members old and young. A well led and dedicated team continue to strive to develop the service to enhance what is already being achieved.

Facilities

Our new Fabric Team, with a new Convenor, continues to improve the maintenance of the buildings. The Centre Management Team runs the centre and has upgraded the vestry by providing a new access door from the centre in spring 2023. This will be fully refurbished as a church office this summer.

Growing Church

Over the year since the pandemic we have admitted approximately 25 new members to the church. Numbers attending Sunday worship are consistently around 100.

New members and visitors have fed back that they have found the church warm, welcoming and friendly which is encouraging to the Kirk Session.

The Coffee Mornings run once per month which have an important social purpose to support all who attend and to raise funds.

Archway Cafe continues to offer a great support to anyone in the community. The weekly meeting is well attended and supported.

Finance

The Finance team are well served by an excellent book-keeper (also acting as Gift Aid Convener) who maintains records on recently upgraded and reconfigured QuickBooks Online accounting software. This is in order to provide more sophisticated reporting in areas of restricted and non-restricted income to the various areas of financial responsibility, eg. Foodbank. Cash collection and banking are handled separately for purposes of governance and spreading of workload.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT (continued)  
YEAR ENDED 31 DECEMBER 2023**

**Issues and Challenges**

Finance

We continue to look to strengthen the Finance Committee for purposes of succession planning and to further spread workload. We will run a regular giving campaign next month to remind members to increase their regular giving, and to raise the rest of the fund required for a café manager.

**PLANS FOR FUTURE PERIODS**

**Mission**

Plans are being developed to deliver a Bereavement Course course at some point in 2024. We will have a full-time probationer minister for 15 months from June 2024 and we look forward to his creative input to our mission and ministry.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT (continued)  
YEAR ENDED 31 DECEMBER 2023**

**FINANCIAL REVIEW**

**Reserves Policy**

Current unrestricted and undesignated reserves are £59,145. This equates to just under 5 months unrestricted expenditure.

Designated funds are generally for relatively short-term projects where the reserves held are expected to be used and rebuilt on an annual basis.

The Budget for 2024 and beyond will continue to require careful cash flow management to keep reserves at a satisfactory level.

The Finance Convener/Treasurer presents to the Kirk Session a monthly Finance report with periodic updates on Income and Expenditure detailing income received as well as detailed expenditure costs, Gift Aid received, collections for other Charities, money held in accounts, fund raising efforts and outstanding payments required.

We have 67 Member families who give regularly each month through Bank Standing Order, and 29 via Free Will Offering envelopes and a group of people who give separately to support the costs of a youth worker.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT (continued)  
YEAR ENDED 31 DECEMBER 2023**

**Relationship with the General Trustees**

- The heritable asset - the church and hall complex forming a community facility - is vested in the General Trustees.
- The heritage is held by the General Trustees on behalf of the congregation.
- Both the congregation and the General Trustees are component elements of a Designated Religious Charity, the Church of Scotland.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution. On 24th June 2009, the Form of Unitary Constitution was adopted by the church.

**Recruitment and appointment of new 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**

We operate under a Unitary Constitution which makes the Church more accessible so that more people can be involved in the running of it. There is only one court, responsible for all aspects of running the Church, made up of elders.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.



**AUCHTERARDER PARISH CHURCH OF SCOTLAND**  
**TRUSTEES' REPORT (continued)**  
**YEAR ENDED 31 DECEMBER 2023**

**Risk Management Strategy**

Risk Identified	Likelihood	Impact	Risk Management Strategy
Age of Congregation increasing leading to fall in membership and therefore income.	High	High	Appointment of youth worker
Fraudulent activity	Low	High	Introduction of new financial management guidelines implemented.
Falling income levels generally	Medium	High	A Stewardship group separate from Finance Committee exists with express brief of generating additional funds and encouraging additional giving by congregation.
Failure to upkeep property due to lack of funds	Medium	Medium	Constant search of possible grant funding. Annual budget to address most pressing needs. Specific fund raising initiative. E.g. AV System Fund raising exercises.
H&S/Fire/Food Safety	Low	High	Risk Assessments as required by legislation carried out in these areas and monitored by Facilities Management Group/ Centre Management Group

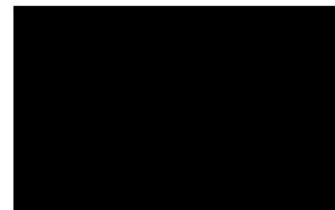
**AUCHTERARDER PARISH CHURCH OF SCOTLAND  
TRUSTEES' REPORT (continued)  
YEAR ENDED 31 DECEMBER 2023  
REFERENCE AND ADMINISTRATIVE INFORMATION**

**Trustees / Kirk Session:**



**Principal Office Bearers:**

Minister:  
Assistant Minister  
Session Clerk:  
Convenor Finance/Treasurer:  
Convenor Property Group:



**Principal Office:**

24 High Street  
Auchterarder  
PH3 1DF

**Charity Registration Number:** SC001688

**AUCHTERARDER PARISH CHURCH OF SCOTLAND**  
**TRUSTEES' REPORT (continued)**  
**YEAR ENDED 31 DECEMBER 2023**

**Independent Examiner:**

  
c/o Accountancy Services (Auchterarder) Ltd  
4 Excel House, Maidenplain Place  
Aberuthven  
PH3 1GW

**Bankers:**

Bank of Scotland

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland required the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

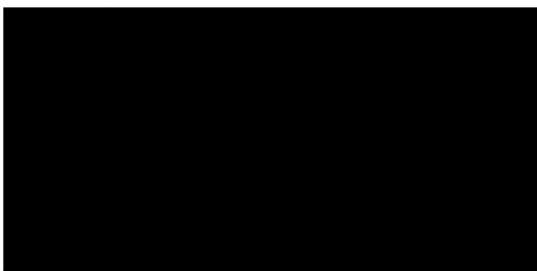
- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregations' website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on

And signed on their behalf by



## Independent Examiners Report on the Accounts

Report to the trustees / members of : Auchterarder Parish Church of Scotland

Charity Number : SC001688

On the accounts for the period : 01/01/2023 to 31/12/2023

Set out on pages : 11 to 20

### Respective Responsibilities of the 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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 Examiners Statement

In the course of my examination, no matter has come to my attention

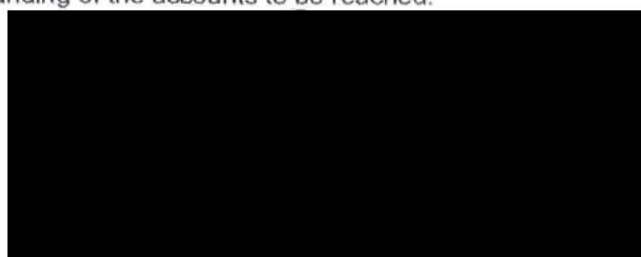
1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.

Signed

Date



Chartered Management Accountant  
c/o Accountancy Services (Auchterarder) Ltd,  
4 Excel House, Maidenplain Place, Aberuthven, PH3 1GW



# AUCHTERARDER PARISH CHURCH

## Statement of Financial Activities

Year ended 31st December 2023

	Unrestricted funds	Restricted funds	Endowment fund	Total funds 31/12/2023	Unrestricted funds	Restricted funds	Endowment fund	Total funds 31/12/2022	Note
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	111,761	22,825	0	134,586	124,346	28,479	0	152,826	1
Charitable Activities	2,575	0	0	2,575	2,017	0	0	2,017	2
Other trading activities	28,018	0	0	28,018	21,727	0	0	21,727	3
Investments	0	0	0	0	0	0	0	0	4
Other	0	9,796	0	9,796	621	12,425	0	13,046	5
<b>Total Income</b>	<b>142,354</b>	<b>32,620</b>	<b>0</b>	<b>174,974</b>	<b>148,711</b>	<b>40,905</b>	<b>0</b>	<b>189,616</b>	
<b>EXPENDITURE ON:</b>									
Raising funds	1,404	0	0	1,404	2,304	0	0	2,304	6
Charitable activities	158,819	38,610	0	197,429	143,764	58,768	0	202,532	7
Other	0	0	0	0	0	0	0	0	
<b>Total Expenditure</b>	<b>160,223</b>	<b>38,610</b>	<b>0</b>	<b>198,833</b>	<b>146,068</b>	<b>58,768</b>	<b>0</b>	<b>204,837</b>	
<b>NET INCOME/(EXPENDITURE)</b>	<b>-17,869</b>	<b>-5,990</b>	<b>0</b>	<b>-23,859</b>	<b>2,643</b>	<b>-17,863</b>	<b>0</b>	<b>-15,221</b>	
<b>TRANSFERS BETWEEN FUNDS</b>	0	0	0	0	0	0	0	0	16
<b>OTHER RECOGNISED GAINS/LOSSES:</b>									
Realised gains/(losses) on fixed assets	0	0	0	0	0	0	0	0	
Net gains/(losses) on Investments	0	0	245	245	0	0	-1,175	-1,175	11
Other gains/(losses)	0	0	0	0	0	0	0	0	12
<b>NET MOVEMENT IN FUNDS</b>	<b>-17,869</b>	<b>-5,990</b>	<b>245</b>	<b>-23,614</b>	<b>2,642</b>	<b>-17,863</b>	<b>-1,175</b>	<b>-16,396</b>	16
<b>RECONCILIATION OF FUNDS:</b>									
Funds brought forward	76,890	56,895	6,463	140,248	74,248	74,758	7,638	156,644	
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>59,021</b>	<b>50,905</b>	<b>6,708</b>	<b>116,634</b>	<b>76,890</b>	<b>56,895</b>	<b>6,463</b>	<b>140,248</b>	



# AUCHTERARDER PARISH CHURCH

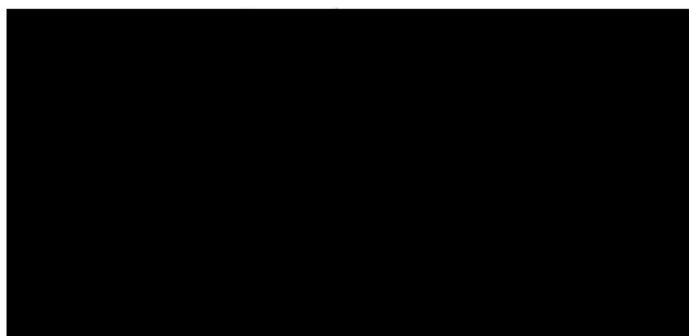
## Balance Sheet at 31st December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total 2023	Total 2022	Note
<b>Fixed Assets</b>						
Tangible	35,751	0	0	35,751	41,930	10
Investments	0	0	6,708	6,708	6,463	11
<b>TOTAL FIXED ASSETS</b>	<b>35,751</b>	<b>0</b>	<b>6,708</b>	<b>42,459</b>	<b>48,392</b>	
<b>Current Assets</b>						
Debtors	3,707	0	0	3,707	6,297	13
Prepayments	0	0	0	0	0	
Cash & Bank	22,133	50,905	0	73,038	86,793	
<b>TOTAL CURRENT ASSETS</b>	<b>25,840</b>	<b>50,905</b>	<b>0</b>	<b>76,745</b>	<b>93,090</b>	
<b>Liabilities</b>						
Amounts falling due within one year	2,570	0	0	2,570	1,235	14
<b>NET CURRENT ASSETS</b>	<b>23,270</b>	<b>50,905</b>	<b>0</b>	<b>74,175</b>	<b>91,856</b>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>59,021</b>	<b>50,905</b>	<b>6,708</b>	<b>116,634</b>	<b>140,248</b>	
Amounts falling due after more than one year	0	0	0	0	0	15, 17
Provisions for liabilities	0	0	0	0	0	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<b>£ 59,021</b>	<b>£ 50,905</b>	<b>£ 6,708</b>	<b>116,634</b>	<b>140,248</b>	
<b>Funds</b>						
Unrestricted funds (including designated)	59,021			59,021	76,889	16
Restricted funds		50,905		50,905	56,896	
Endowment funds			6,708	6,708	6,463	
<b>TOTAL FUNDS</b>	<b>£ 59,021</b>	<b>£ 50,905</b>	<b>£ 6,708</b>	<b>116,634</b>	<b>140,248</b>	

The accounts were approved by the trustees on

21 APRIL 2024

and signed on their behalf by



## AUCHTERARDER PARISH CHURCH

### Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (second edition - October 2019) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Fund accounting**

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' direction to apply the fund.

#### **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

#### **Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the recipient of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

#### **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **Fixed Assets**

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Building Improvements	20 years
Fixtures, fittings and office equipment	10 years

#### **Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

#### **Taxation**

Auchterarder Parish Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not recognised for VAT and resources expended therefore include irrecoverable input VAT.

# AUCHTERARDER PARISH CHURCH

## Notes to the Financial Statements

### 1. DONATIONS & LEGACIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Offerings	90,457	20,782		111,238	104,490	26,202		130,692
Tax recovered on Gift Aid	20,342	1,105		21,447	19,222	2,038		21,260
Legacies	0	0		0	0	0		0
Other	963	938		1,900	634	240		874
	<b>111,761</b>	<b>22,825</b>	<b>0</b>	<b>134,586</b>	<b>124,346</b>	<b>28,479</b>	<b>0</b>	<b>152,826</b>

### 2. CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Wedding & funerals	2,575			2,575	2,017			2,017
Fundraising events	0	0		0	0	0		0
Life & work	0	0		0	0	0		0
	<b>2,575</b>	<b>0</b>	<b>0</b>	<b>2,575</b>	<b>2,017</b>	<b>0</b>	<b>0</b>	<b>2,017</b>

### 3. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Use of church halls/rooms	20,316			20,316	21,580			21,580
Cafe Income	7,702			7,702	147			147
Other				0				0
	<b>28,018</b>	<b>0</b>	<b>0</b>	<b>28,018</b>	<b>21,727</b>	<b>0</b>	<b>0</b>	<b>21,727</b>

### 4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Dividends received				0				0
Deposit interest				0				0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Receipts from General Trustees	0			0	260			260
Grants received	0	9,796	0	9,796	361	12,425	0	12,786
	<b>0</b>	<b>9,796</b>	<b>0</b>	<b>9,796</b>	<b>621</b>	<b>12,425</b>	<b>0</b>	<b>13,046</b>

### 6. RAISING FUNDS - EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Cafe Supplies	1,404			1,404	2,304			2,304
Other	0			0	0			0
	<b>1,404</b>	<b>0</b>	<b>0</b>	<b>1,404</b>	<b>2,304</b>	<b>0</b>	<b>0</b>	<b>2,304</b>

# AUCHTERARDER PARISH CHURCH

## Notes to the Financial Statements - continued

### 7. CHARITABLE ACTIVITIES - EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Ministries and mission allocation	56,559	0	0	56,559	55,530	0	0	55,530
Presbytery dues	1,878	0	0	1,878	1,350	0	0	1,350
Minister's expenses	1,938	0	0	1,938	3,619	0	0	3,619
Assistant Minister	1,768	0	0	1,768	6,930	0	0	6,930
Youth Worker Expenses	0	0	0	0	550	0	0	550
Other salary Costs	34,099	6,505	0	40,605	48,003	0	0	48,003
Fabric repairs and maintenance	17,992	106	0	18,098	9,889	0	0	9,889
Other building costs	20,242	5,848	0	26,090	34,308	0	0	34,308
Church Office expenses	3,840	19	0	3,859	5,247	0	0	5,247
Organ & music	0	0	0	0	174	0	0	174
Depreciation	5,988	190	0	6,178	5,987	190	0	6,177
Independent examiner's fee	1,876	0	0	1,876	1,636	0	0	1,636
Fundraising expenses	0	0	0	0	0	0	0	0
Other expenses	12,538	3,200	0	15,738	11,733	0	0	11,733
Various Restricted Funds	0	0	0	0	-41,192	41,192	0	0
Foodbank	0	21,925	0	21,925	15,907	15,907	0	15,907
Charitable donations	100	817	0	917	1,479	1,479	0	1,479
	<b>158,819</b>	<b>38,610</b>	<b>0</b>	<b>197,429</b>	<b>143,764</b>	<b>58,768</b>	<b>0</b>	<b>202,532</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.

### 8. TRUSTEES' REMUNERATION AND BENEFITS

During the year no trustee received any remuneration from the church.

During the year, 9 trustees received reimbursement of expenses properly incurred in the business of the church totalling £2,564.47

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

During the year £25,283 was donated to the congregation by trustees.



## Notes to the Financial Statements - continued

Average number of people employed by the charity during the year was:

No employee had employee benefits in excess of £60,000 (2022 nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs 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 £30,135 and the maximum stipend (after 5 years) was £37,032.

	Improvements to Property	Fixtures, Fittings & Office	TOTAL
	£	£	£
<b>COST:</b>			
At 01 January 2023	40,818	81,060	121,878
Additions	0	0	0
Disposals			0
At 31 December 2023	40,818	81,060	121,878
<b>Depreciation</b>			
At 01 January 2023	15,169	64,780	79,949
Charge for the period	816	5,362	6,178
Adjustments re disposal			0
At 31 December 2023	15,985	70,142	86,127
<b>NBV</b>			
At 31 December 2023	24,833	10,918	35,751
At 31 December 2022	25,650	16,280	41,929



# AUCHTERARDER PARISH CHURCH

## Notes to the Financial Statements - continued

### 11. FIXED ASSET INVESTMENTS

	Listed investments £		Listed investments £
MARKET VALUE		MARKET VALUE	
At 01 January 2023	6,463	At 01 January 2022	7,638
Unrealised Gains/(Losses)	245	Unrealised Gains/(Losses)	-1,175
At 31 December 2023	6,708	At 31 December 2022	6,463
NBV		NBV	
At 31 December 2023	6,708	At 31 December 2022	6,463
At 31 December 2022	6,463	At 31 December 2021	7,638

The investments held at 31st December 2023 were Church of Scotland Income Funds.

### 12. OTHER GAINS/(LOSSES)

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2022
Change in NPV of Liabilities	0	0	0	0	0	0	0	0

### 13. DEBTORS

	2023 £	2022 £
Gift Aid Tax Refund Due	3,600	4,076
Other	108	2,221
	3,707	6,297

### 14. LIABILITIES - amounts falling due within one year

	2023 £	2022 £
Trade Creditors	236	32
Accruals	1,200	1,200
HMRC	1,134	-124
Other Creditors	0	127
	2,570	1,235

### 15. LIABILITIES - amounts falling due after more than one year

	2023 £	2022 £
Other Creditors	0	0
	0	0

# AUCHTERARDER PARISH CHURCH

## Notes to the Financial Statements - continued

### 16. MOVEMENT IN FUNDS

	At 01/01/2023 £	Incoming resources £	Resources expended £	Net movement £	Transfers between funds £	At 31/12/2023 £
<b>Unrestricted Funds</b>						
General Fund	71,748	137,908	153,717	-15,809	3,205	59,145
Paypal	0	0	0	0	0	0
Unrestricted - Holding Account	3,205	0	0	0	-3,205	0
Designated - Fabric	1,937	4,446	6,506	-2,060	0	-124
	<b>76,890</b>	<b>142,354</b>	<b>160,223</b>	<b>-17,869</b>	<b>0</b>	<b>59,021</b>
<b>Restricted Funds</b>						
Development	190	0	190	-190	0	0
Restricted - payroll	0	0	0	0	0	0
Restricted - Holding Account	39,999	4,900	16,471	-11,571	0	28,429
Restricted - Blue door	16,706	27,720	21,949	5,771	0	22,476
	<b>56,895</b>	<b>32,620</b>	<b>38,610</b>	<b>-5,990</b>	<b>0</b>	<b>50,905</b>
<b>Endowment Funds</b>						
Sheddin & small trusts	6,463	245	0	245	0	6,708
	<b>6,463</b>	<b>245</b>	<b>0</b>	<b>245</b>	<b>0</b>	<b>6,708</b>
<b>TOTAL FUNDS</b>	<b>140,248</b>	<b>175,219</b>	<b>198,833</b>	<b>-23,614</b>	<b>0</b>	<b>116,634</b>
<b>Unrestricted Funds</b>						
General Fund	65,829	142,087	136,168	5,919	0	71,748
Paypal	1,329	0	1,329	-1,329	0	0
Unrestricted - Holding Account	0	3,491	286	3,204	1	3,205
Designated - Fabric	7,089	3,133	8,285	-5,152	0	1,937
	<b>74,247</b>	<b>148,711</b>	<b>146,068</b>	<b>2,643</b>	<b>1</b>	<b>76,890</b>
<b>Restricted Funds</b>						
Development	380	0	190	-190	0	190
Restricted - payroll	984	0	984	-984	0	0
Restricted - Holding Account	73,395	8,272	41,667	-33,395	-1	39,999
Restricted - Blue door	0	32,633	15,927	16,706	0	16,706
	<b>74,759</b>	<b>40,905</b>	<b>58,768</b>	<b>-17,863</b>	<b>-1</b>	<b>56,895</b>
<b>Endowment Funds</b>						
Sheddin & small trusts	7,638	0	1,175	-1,175	0	6,463
	<b>7,638</b>	<b>0</b>	<b>1,175</b>	<b>-1,175</b>	<b>0</b>	<b>6,463</b>
<b>TOTAL FUNDS</b>	<b>156,644</b>	<b>189,616</b>	<b>206,011</b>	<b>-16,396</b>	<b>0</b>	<b>140,248</b>

## AUCHTERARDER PARISH CHURCH

### Notes to the Financial Statements - continued

#### Purposes of Endowment Funds

Income from the Sheddon Trust is to be used to provide assistance for the Parish Poor.

Income from the various small trusts is to be used by the Minister for the purchase of literature.

#### Purposes of Restricted Funds

Development Fund  
This fund is for the development and building of a new Community Church Centre adjoining the current building.

Blue Door  
Funds held for the Blue Door Project

Holding Fund  
The Holding Fund is used to hold monies given specifically for various funds, some of which are dispersed on an annual basis. These include funds for the Youth Projects, Foodbank, Packed Lunches, Shopping Service, Fabric, Sound & Vision, and Christmas.

#### Purposes of Designated Funds

Fabric Fund  
The Trustees have set aside funds for the maintenance of the church property.

#### 17. CONTINGENT LIABILITIES

None.

#### 18. COLLECTIONS FOR THIRD PARTIES

	2023 £	2022 £
Tearfund	623	0
Mogus Ethiopia	0	0
Childline	0	0
Christian Aid	0	0
Lady Haig Fund	220	200
Cystic Fibrosis	0	0
Other	95	40
	<u>938</u>	<u>240</u>

# AUCHTERARDER PARISH CHURCH

## Notes to the Financial Statements - continued

### 19. ANALYSIS OF NET ASSETS AMONG FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
Tangible Assets	35,752	0	0	35,752	41,930
Investments	0	0	6,708	6,708	6,463
Debtors	3,707	0	0	3,707	6,297
Cash in Hand and at Bank	22,133	50,905	0	73,038	86,793
Creditors (amounts due within 1 year)	-2,570	0	0	-2,570	-1,235
Creditors (amounts due greater than 1 year)	0	0	0	0	0
	<u>59,022</u>	<u>50,905</u>	<u>6,708</u>	<u>116,634</u>	<u>140,248</u>

### 20. VOLUNTEERS

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

### 21. APPENDIX

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

	2023 £	2022 £
Revenue Account		
Credit balances at 31st December	<u>0</u>	<u>0</u>
Investor Trust		
612 Income Fund Units at 31st December	<u>6,708</u>	<u>6,463</u>

## AUCHTERARDER PARISH CHURCH

### Income & Expenditure for the year ended 31st December 2023

	<u>ACTUAL 2023</u>	<u>ACTUAL 2022</u>
<b>Income</b>		
Catering Income	7,702	147
Donations Received re Charities	938	240
Flowers	620	50
Total Gifts & Donations Income	90,181	119,784
Foodbank Donations	21,058	10,908
Grants Received (inc. Foodbank)	9,796	12,425
Legacies & Bequests	0	0
Miscellaneous Income - Church	343	584
Tax Recovered - Church, Centre & Youth	20,784	21,260
Tax Recovered - Foodbank	663	0
Use of Premises	20,316	21,580
Weddings & Funerals	2,575	2,017
<b>Total</b>	<b>174,974</b>	<b>188,995</b>
Other Income, including interest received	0	621
<b>Total Income</b>	<b>174,974</b>	<b>189,616</b>
<b>Expenditure</b>		
Building Costs	44,188	44,197
Catering Supplies	1,404	2,304
Foodbank	21,925	15,907
Fundraising Expenses	0	0
Local Staffing Costs	44,311	59,276
National Ministry, Mission, etc	58,437	56,880
Other Local Costs	19,496	16,980
Professional Fees	1,977	1,636
Charitable Donations	917	1,479
<b>Total Expenditure</b>	<b>192,655</b>	<b>198,659</b>
<b>Surplus (Deficit) for the Year</b>	<b>-17,681</b>	<b>-9,043</b>
<b>Adjustments to reconcile to Statutory Accounts</b>		
Depreciation	6,178	6,178
Transferred to Capital Expenditure	0	0
Miscellaneous / Corrections	0	0
<b>Net Income / Expenditure, as per Statutory Accounts</b>	<b>-23,859</b>	<b>-15,221</b>
<b>Other / Notes</b>		
Loan Repayments	0	0