

**The Church of Scotland**  
**Ardler Kettins & Meigle Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Congregation No: 271628**

**Charity No: SC 000098**

# **ARDLER KETTINS & MEIGLE PARISH CHURCH**

**SC000098**

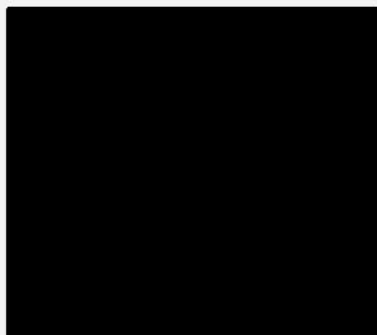
## **Reference and Administrative Information**

Charity Name: Ardler Kettins & Meigle Parish Church

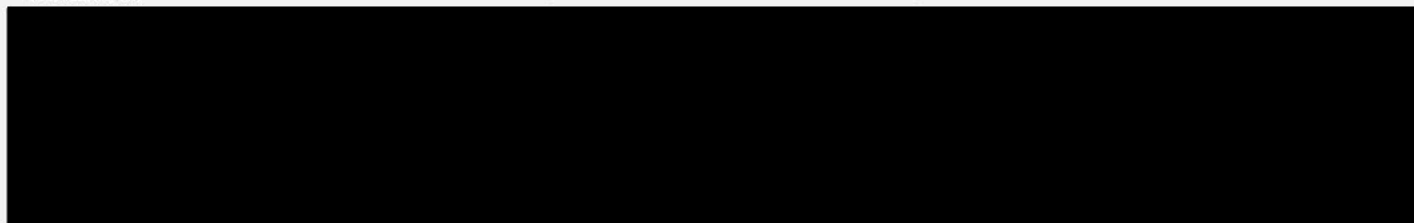
Charity Registration Number: SC000098

Congregation Reference No: 271628

Contact Address:



## **Trustees**

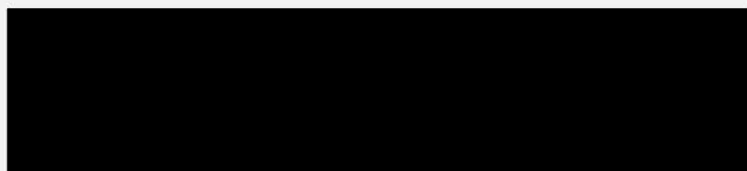


## **Principal Office-bearers**

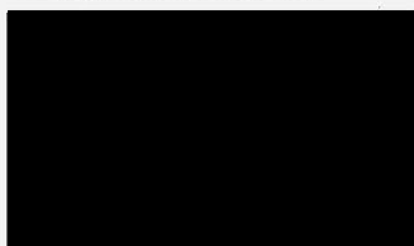
Interim Moderator

Session Clerk

Church Treasurer:



## **Independent Examiner**



## **Bankers**

Bank of Scotland  
51 High Street  
Blairgowrie  
Perthshire  
PH10 6DA

# **ARDLER KETTINS & MEIGLE PARISH CHURCH**

**SC000098**

## **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 (Quoad Omnia Constitution).

#### **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. The interim moderator was appointed by Presbytery to oversee the affairs of the congregation during the absence of a dedicated parish minister.

#### **Organisational Structure**

The Kirk Session, which normally meets at least six times a year, is responsible for spiritual and temporal affairs within the church. All financial and fabric matters are managed by the Kirk Session.

#### **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. The objective of the local church is to offer Christ's Ministry to all who live within the parish boundaries. Before the COVID pandemic, two services of worship were conducted each Sunday, at 10am in Meigle Church and at 11.30am in Kettins Church. In addition, a joint Lenten service was held on Good Friday with Eassie and Nevay linked with Newtyle. The minister would normally also lead Lenten, Autumn and Advent Bible Study Groups. There is a joint Sunday School which takes place during the above worship times at Kettins. There is a Guild which meets on a monthly basis from October to March under the jurisdiction of the Kirk Session and is affiliated to the Church of Scotland Guild. A member of the Kirk Session serves on committees of Presbytery and members of the Guild serve on the Presbyterial Council of the Guild. In normal times a Country Market and a Daffodil Tea are held as annual fund raising events for both the local and wider work of the church. There is normally an annual summer picnic for Sunday School children and adult members of the congregation as well as a Christmas party for the children. The church is represented on other community activity committees. An indoor bowls club which, whilst not under the jurisdiction of the Kirk Session, meets in Kettins Church hall and church members play an active role.

# **ARDLER KETTINS & MEIGLE PARISH CHURCH**

**SC000098**

**Trustees' Annual Report (cont)**

**Year ended 31 December 2023**

## **Achievements and Performance**

As the Parish continues to have a vacancy, it has settled into a routine of holding one service a month in both the Meigle and Kettins churches, conducted by a number of ordained ministers and lay readers, to all of whom we are extremely grateful. The Parish has been very fortunate to have the [REDACTED] of Alyth Parish, appointed as Interim Moderator. Happily, the [REDACTED] has been able to continue distributing weekly prayers and thoughts, which have been shared more widely on our Facebook page, website and by email. Session meetings are held regularly in the churches. The Guild's programme is busy. The Sunday School continues and is trying hard to recruit new members.

The Parish remains engaged with the ongoing process of Presbytery reform, with the amalgamation of the Parish with Eassie, Nevay and Newtyle and Glamis Parish to form the new Parish of Strathmore under way.

## **Financial Review**

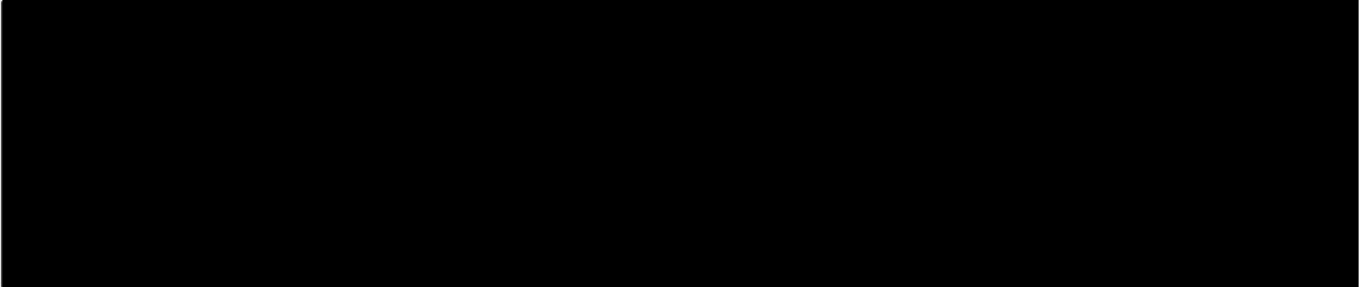
The Parish has continued to feel the financial impact of Coronavirus but the position has improved slightly since last year. Until the end of the year, the principal source of income through weekly free-will envelopes, bankers' orders, donations and open plate decreased by £3,045 from 2022. The Parish investments have been thoroughly reviewed and adjusted in order to increase both income and capital growth in the Parish funds. The Fabric Fund is now being used more efficiently. The Meigle Manse has been relet for £1,295 a month and it is hoped that this will cover Parish running costs until the Manse is required for a new Minister. A substantial donation (£5,000) was given to the Disasters Emergency Committee to aid those in need after the earthquakes in Turkey and Syria.

## **Reserves Policy**

The Trustees' policy on the holding of reserves has largely been dictated by income and necessary expenditure with much of previously invested income being from restricted legacies. Large individual bequests in 2001 and 2010 allow the Trustees to hold reserves excluding designated funds of approximately three years expenditure. In holding these reserves the Trustees are aware of the need to completely re-roof the church hall at Kettins in the foreseeable future, adequately maintain two large church buildings, two church halls and the Manse.

### 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 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

Date 21st March 2024

**ARDLER KETTINS & MEIGLE PARISH CHURCH**  
**SC000098**

**Independent Examiner's Report to the Trustees of Ardler Kettins & Meigle Parish Church**  
I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 1 to 9.

**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 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 statement**

An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 23rd March 2024

# **ARDLER KETTINS & MEIGLE PARISH CHURCH**

**SC000098**

## **Receipts and Payments Account**

**Year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	<b>3</b>	18251	1901	0	20152	26189
Activities for Generating Funds		0	0	0	0	0
Bank & Deposit interest		0	0	0	0	0
Investment income		3248	3274	291	6813	2967
		<u>21499</u>	<u>5175</u>	<u>291</u>	<u>26965</u>	<u>29156</u>
Rental of premises : Church Hall		450	0	0	450	1150
Rental of premises : Manse		10852	0	0	10852	13740
Church Charges		800	0	0	800	1140
SSE compensation		0	0	0	0	672
Receipt from General Trustees		3574	0	0	3574	0
<b><u>Total Receipts</u></b>		<u><u>37175</u></u>	<u><u>5175</u></u>	<u><u>291</u></u>	<u><u>42641</u></u>	<u><u>45858</u></u>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds		150	0	0	150	147
Charitable activities		20153	1727	0	21880	35976
Governance costs		0	0	0	0	0
<b><u>Total Payments</u></b>		<u><u>20303</u></u>	<u><u>1727</u></u>	<u><u>0</u></u>	<u><u>22030</u></u>	<u><u>36123</u></u>
<b>Excess of Receipts over Payments for the year before transfers</b>		16872	3448	291	20611	9735
<b>Transfers</b>		928	-637	-291	0	0
<b>Excess of Receipts over Payments for the year</b>		<u><u>17800</u></u>	<u><u>2811</u></u>	<u><u>0</u></u>	<u><u>20611</u></u>	<u><u>9735</u></u>

**ARDLER KETTINS & MEIGLE PARISH CHURCH**  
**SC000098**

**Statement of Balances**  
**At 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Note</b>	<b>2</b>				
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	12,452	1,980	0	14,432	250,099
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	17,800	2,811	0	20,611	9,735
Transfer to Investments	0	0	0	0	-245,402
Bank & deposit balances carried forward	<u>30,252</u>	<u>4,791</u>	<u>0</u>	<u>35,043</u>	<u>14,432</u>
<b><u>Investments</u></b>					
Investments brought forward	146,141	90,759	13,106	250,006	17,155
<b>Movement in year:</b>					
Transfer from bank & deposit	0	0	0	0	245,402
Revaluation	11,637	5,248	1,044	17,929	-12,551
Market Value carried forward	<u>157,778</u>	<u>96,007</u>	<u>14,150</u>	<u>267,935</u>	<u>250,006</u>
<b><u>Total Funds</u></b>	<u>188,030</u>	<u>100,798</u>	<u>14,150</u>	<u>302,978</u>	<u>264,438</u>
<b><u>Investments</u></b>					
Cost	<u>151,012</u>	<u>95,390</u>	<u>9,999</u>	<u>256,401</u>	<u>256,401</u>

The accounts were approved by the Kirk Session and Financial Board on 21st March 2024

For and on behalf of the Kirk Session and Financial Board



**ARDLER KETTINS & MEIGLE PARISH CHURCH**  
**SC000098**

**Statement of Balances**

**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

During the year no remuneration was paid to any trustee or connected person.

No trustee received reimbursement of expenses during the year.

**2. Movements in Funds**

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	Revaluation of Investments £	At 31 Dec 2023 £
<b>Unrestricted funds</b>						
Tasker Fund	93636	2081	0	-2081	7456	101092
D Kydd Bequest	46310	1029	0	-1072	3685	49952
G Alexander Bequest	1038	23	0	-24	82	1119
Mrs Morris Bequest	832	18	0	-19	67	898
S Lyburn Bequest	4373	97	0	-101	347	4716
General Fund	12404	33927	20303	4225	0	30253
	<u>158593</u>	<u>37175</u>	<u>20303</u>	<u>928</u>	<u>11637</u>	<u>188030</u>
<b>Restricted funds</b>						
Turnball	11248	250	0	-250	896	12144
Blair	9531	212	0	-212	759	10290
W Pattulo (Stipend Purpose)	2112	100	0	-100	80	2192
General Purpose	7237	200	0	2417	576	10430
Fabric Fund	36685	1737	0	-1737	1390	38075
Sunday School (C of S) - Deposit Account	651	24	0	-24	0	651
Gellatly Trust (Meigle)	976	23	0	-27	77	1049
Sermgeour Legacy (Meigle)	362	8	0	-8	29	391
McLeish Robertson (Distribution Purposes Kettins)	17782	612	0	-612	1055	18837
S Hayes (General Fund)	4838	108	0	-108	386	5224
Sunday School Funds	396	34	36	24	0	418
Kettins Guild	921	1867	1691	0	0	1097
	<u>92739</u>	<u>5175</u>	<u>1727</u>	<u>-637</u>	<u>5248</u>	<u>100798</u>
<b>Endowment funds</b>						
J U Lyburn Legacy	13106	291	0	-291	1044	14150
	<u>13106</u>	<u>291</u>	<u>0</u>	<u>-291</u>	<u>1044</u>	<u>14150</u>
<b>Total funds</b>	<u>264438</u>	<u>42641</u>	<u>22030</u>	<u>0</u>	<u>17929</u>	<u>302978</u>

**Purposes of Designated Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School.

**Purposes of Restricted Funds**

McLeish Robertson Fund: 50% used for distribution at Kettins, 50% to be used for Fabric purposes

Kettins/Meigle Guilds: Autonomous groups within the congregation affiliated to the Church of Scotland

Guild, meeting for fellowship and fundraising for charitable purposes

Sunday School Funds: Monies gifted to the Sunday School to be used for their own purposes, together

with donating to charitable organisations during the year

Spencer Hayes Fund : used for impoverished and incapacitated of the Parish

**Purposes of Endowment Funds**

Income from the Lyburn Legacy is to be used for General Purposes

**ARDLER KETTINS & MEIGLE PARISH CHURCH**  
**SC000098**

**Statement of Balances (Cont'd)**

**Notes to the Accounts (cont'd)**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
<b>3. Analysis of Donations</b>					
FWO Scheme & Ordinary Offerings (non Gift Aid)	3663	0	0	3663	4718
Gift Aid Donations	12099	0	0	12099	14089
Tax Recovered on Gift Aid Donations	949	0	0	949	4529
Other Offerings, Donations etc	1540	0	0	1540	1337
Guild & Sunday School Income	0	1901	0	1901	1516
	<u>18251</u>	<u>1901</u>	<u>0</u>	<u>20152</u>	<u>26189</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offering envelopes	150	0	0	150	147
	<u>150</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>147</u>
<b>Charitable activities</b>					
Ministries & Mission allocation	883	0	0	883	9244
Presbytery dues	513	0	0	513	555
Minister's Expenses	0	0	0	0	0
Pulpit supply	1673	0	0	1673	1260
Guild & Sunday School Expenses	0	1727	0	1727	1848
Fabric Repairs & Maintenance	1619	0	0	1619	8209
Manse Repairs & Maintenance	223	0	0	223	1706
Heat and light	4062	0	0	4062	1826
Insurance	4599	0	0	4599	4483
Other building costs	100	0	0	100	100
Organists	590	0	0	590	911
Printing, stationery and postage	0	0	0	0	15
Disasters Emergency Appeal	5000	0	0	5000	5000
Other expenses	891	0	0	891	819
Restricted Income Distribution	0	0	0	0	0
	<u>20153</u>	<u>1727</u>	<u>0</u>	<u>21880</u>	<u>35976</u>
<b>Governance costs</b>					
Independent examiner's fees	0	0	0	0	0
<b>Other payments</b>					
Purchase of assets	0	0	0	0	0
Purchase of investments	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**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. 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 (in the fifth and subsequent years) £37,032.

**6. Collections for Third Parties**

	2023	2022
	£	£
Earl Haig Fund	85	179
Shelter	387	500
Foodbank	0	64
Christian Aid	149	0
Ukraine Appeal	0	303
	<u>621</u>	<u>1046</u>

APPENDIX

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

	2023 £	2022 £
<b><u>CAPITAL ACCOUNT</u></b>		
<b><u>MeigleGlebe - Stipend Fund</u></b>		
Credit Balances held at 31 December at cost	<u>65,380</u>	<u>65,380</u>
Market Value of Balances at 31 December	<u>258,721</u>	<u>241,853</u>
 <b><u>56. Consolidated Fabric Fund - Capital (II)</u></b>		
Kettins Manse - Income Fund		
Credit Balances held at 31 December at cost	<u>24,144</u>	<u>24,144</u>
Market Value of Balances at 31 December	<u>24,638</u>	<u>23,739</u>
 <b><u>56. Consolidated Fabric Fund - Capital (II)</u></b>		
Rosemount Park - Growth Fund		
Credit Balances held at 31 December at cost	<u>189,959</u>	<u>189,959</u>
Market Value of Balances at 31 December	<u>198,826</u>	<u>184,162</u>
 <b><u>50. Consolidated Fabric Fund - Revenue</u></b>		
Kettins Manse Credit Balance at 31 December	<u>7,771</u>	<u>5,236</u>
(Balance at 31.12.23 : £5,236 plus interest/dividends £6,434 less buildings insurance £3,574 and admin costs £325)		

**NOTE:** This page does not form part of the Receipts and Payments Accounts and is only for information for the congregation