

AUCHTERARDER PARISH CHURCH OF SCOTLAND

REPORT AND ACCOUNTS

For the period ended
31 DECEMBER 2024

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 2024**

The trustees present their annual report and the financial statements of the charity for the year ended 31 December 2024. 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. We also have a 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 25 on Wednesdays. We have added about 10 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. This year we have also opened a community café 2 days per week and we have secured a grant to cover the cost of the café manager for one year. 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 2024**

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 Luke 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 school, and we have a Friday Night Youth Group established.

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

This year we have run the Alpha course for over 30 people. We have also 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 and Harvest services in church. We also provide interactive Christmas and Easter experiences for the P6 classes as part of their RME curriculum.

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 450 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 fifth 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 2024**

- The Community garden supplied vegetables all through the summer and is being further developed to provide better access and some small allotment beds.

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 to a fully refurbished as a church office. We plan this year to refurbish the vestibule area.

Growing 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 is well served by an excellent team, who maintain 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, e.g. Foodbank.

Cash collection and banking are handled separately for purposes of governance and spreading of workload.

The Church was the subject of a routine Local Church Review by the Presbytery of Perth and was highly commended for its good work, with no significant areas of concern.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2024**

Issues and Challenges

Finance

We continue to look to strengthen the Finance Committee for purposes of succession planning and to further spread workload.

Church Centre

With the Church Centre's work expanding, we need more volunteers particularly for the café.

PLANS FOR FUTURE PERIODS

Mission

Plans are being developed to deliver a Bereavement Course at some point in 2025. We have a full-time probationer minister for 15 months from June 2024 and we may have a volunteer for a year from Scripture Union from September 2025.

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Reserves Policy

Current unrestricted and undesignated reserves are £74,809. This equates to just over 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 2025 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 bimonthly 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 71 Member families who give regularly each month through Bank Standing Order, and 14 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 2024**

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.

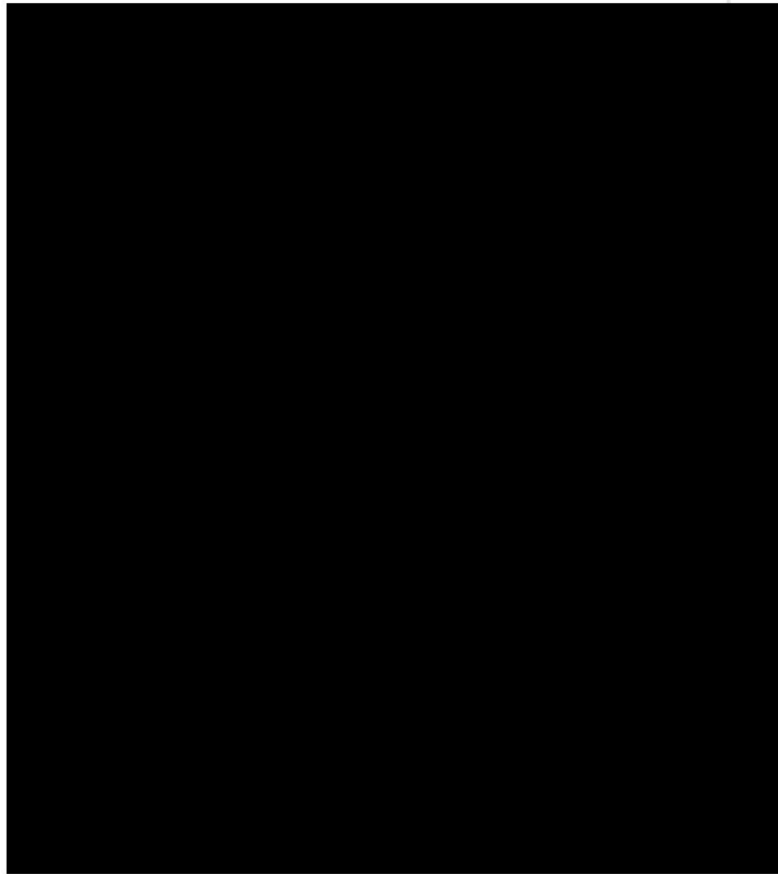
AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2024

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	Systematic fund raising exercises.
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
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

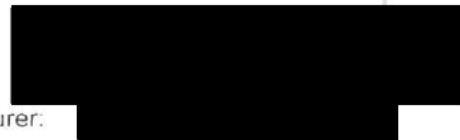
**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2024
REFERENCE AND ADMINISTRATIVE INFORMATION**

Trustees / Kirk Session:



Principal Office Bearers:

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



Principal Office:

24 High Street
Auchterarder
PH3 1DF

Charity Registration Number: SC001688

**AUCHTERARDER PARISH CHURCH OF SCOTLAND
TRUSTEES' REPORT (continued)
YEAR ENDED 31 DECEMBER 2024**

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


Session Clerk / Trustee

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 : 01/01/2024 to 31/12/2024

Set out on pages : 11 to 21

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

[Redacted Signature]

6/4/25

[Redacted Name]
BCOM (Hons), BA, ACMA
Chartered Management Accountant
c/o Accountancy Services (Auchterarder) Ltd,
4 Excel House, Maidenplain Place, Aberuthven, PH3 1GW

AUCHTERORDER PARISH CHURCH

Statement of Financial Activities

Year ended 31st December 2024

	Unrestricted funds	Restricted funds	Endowment fund	Total funds 31/12/2024	Unrestricted funds	Restricted funds	Endowment fund	Total funds 31/12/2023	Note
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	143,793	50,952	0	194,744	111,761	22,825	0	134,586	1
Charitable Activities	2,779	0	0	2,779	2,575	0	0	2,575	2
Other trading activities	39,025	0	0	39,025	28,018	0	0	28,018	3
Investments	0	367	0	367	0	0	0	0	4
Other	558	12,152	0	12,710	0	9,796	0	9,796	5
Total Income	186,155	63,471	0	249,626	142,354	32,620	0	174,974	
EXPENDITURE ON:									
Raising funds	5,978	0	0	5,978	1,404	0	0	1,404	6
Charitable activities	166,288	67,932	0	234,220	158,819	38,610	0	197,429	7
Other	0	0	0	0	0	0	0	0	
Total Expenditure	172,266	67,932	0	240,198	160,223	38,610	0	198,833	
NET INCOME/(EXPENDITURE)	13,889	-4,461	0	9,428	-17,869	-5,990	0	-23,858	
TRANSFERS BETWEEN FUNDS	1,899	-1,899	0	0	0	0	0	0	16
OTHER RECOGNISED GAINS/LOSSES:									
Realised gains/(losses) on fixed assets	0	0	0	0	0	0	0	0	
Net gains/(losses) on Investments	0	0	61	61	0	0	245	245	11
Other gains/(losses)	0	0	0	0	0	0	0	0	12
NET MOVEMENT IN FUNDS	15,788	-6,360	61	9,489	-17,869	-5,990	245	-23,614	16
RECONCILIATION OF FUNDS:									
Funds brought forward	59,021	50,905	6,708	116,634	76,890	56,895	6,463	140,248	
TOTAL FUNDS CARRIED FORWARD	74,809	44,545	6,769	126,123	59,021	50,905	6,708	116,634	

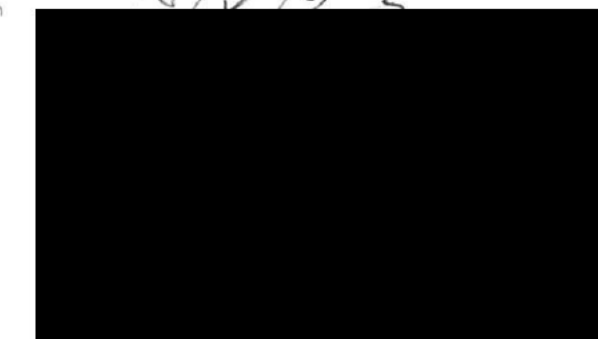
AUCHTERARDER PARISH CHURCH

Balance Sheet at 31st December 2024

	Unrestricted funds	Restricted funds	Endowment funds	Total 2024	Total 2023	Note
Fixed Assets						
Tangible	33,095	0	0	33,095	35,751	10
Investments	0	0	6,769	6,769	6,708	11
TOTAL FIXED ASSETS	33,095	0	6,769	39,864	42,459	
Current Assets						
Debtors	7,100	0	0	7,100	3,707	13
Prepayments	0	0	0	0	0	
Cash & Bank	48,083	44,545	0	92,629	73,038	
TOTAL CURRENT ASSETS	55,183	44,545	0	99,729	76,745	
Liabilities						
Amounts falling due within one year	13,469	0	0	13,469	2,570	14
NET CURRENT ASSETS	41,714	44,545	0	86,259	74,175	
TOTAL ASSETS LESS CURRENT LIABILITIES	74,809	44,545	6,769	126,123	116,634	
Amounts falling due after more than one year	0	0	0	0	0	15, 17
Provisions for liabilities	0	0	0	0	0	
TOTAL ASSETS LESS CURRENT LIABILITIES	£ 74,809	£ 44,545	£ 6,769	126,123	116,634	
Funds						
Unrestricted funds (including designated)	74,809			74,809	59,021	16
Restricted funds		44,545		44,545	50,905	
Endowment funds			6,769	6,769	6,708	
TOTAL FUNDS	£ 74,809	£ 44,545	£ 6,769	126,123	116,634	

The accounts were approved by the trustees on

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 therefrom 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 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Offerings	109,041	47,107		156,148	90,457	20,782		111,238
Tax recovered on Gift Aid - Church, Centre & Youth	22,812	1,296		24,108	20,342	1,105		21,447
Legacies	10,000	0		10,000	0	0		0
Other	1,939	2,548		4,488	963	938		1,900
	143,793	50,952	0	194,744	111,761	22,825	0	134,586

2. CHARITABLE ACTIVITIES - INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Wedding & funerals	2,779	0		2,779	2,574.6			2,575
Fundraising events	0	0		0	0			0
Life & work	0	0		0	0	0		0
	2,779	0	0	2,779	2,575	0	0	2,575

3. OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Use of church halls/rooms	27,349	0		27,349	20,316			20,316
Catering Income	9,683	0		9,683	7,702			7,702
Café Income	1,993	0		1,993				
Other	0	0		0				0
	39,025	0	0	39,025	28,018	0	0	28,018

4. INVESTMENTS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Dividends received	0	0		0				0
Deposit interest	0	367		367				0
	0	367	0	367	0	0	0	0

5. OTHER INCOME

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Receipts from General Trustees	0	0		0	0			0
Grants received	558	12,152		12,710	0	9,796	0	9,796
	558	12,152	0	12,710	0	9,796	0	9,796

6. RAISING FUNDS - EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Café Supplies	2,150	0		2,150	1,404			1,404
Café Costs	3,828	0		3,828				
Other	0	0		0	0			0
	5,978	0	0	5,978	1,404	0	0	1,404

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

7. CHARITABLE ACTIVITIES - EXPENDITURE

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Ministries and mission allocation	51,259	0		51,259	56,559	0		56,559
Presbytery dues	3,040	0		3,040	1,878	0		1,878
Minister's expenses	4,297	0		4,297	1,938	0		1,938
Assistant Minister	1,038	0		1,038	1,768	0		1,768
Youth Worker Expenses	0	0		0	0	0		0
Other salary Costs	31,226	16,774		48,000	34,099	6,505		40,605
Fabric repairs and maintenance	16,454	0		16,454	17,992	106		18,098
Other building costs	35,328	8,705		44,034	20,242	5,848		26,090
Church Office expenses	4,750	522		5,273	3,840	19		3,859
Organ & music	0	0		0	0	0		0
Depreciation	6,358	0		6,358	5,988	190		6,178
Independent examiner's fee	2,532	0		2,532	1,876	0		1,876
Fundraising expenses	0	0		0	0	0		0
Other expenses	10,006	6,015		16,020	12,538	3,200		15,738
Various Restricted Funds	0	0		0	0	0		0
Foodbank	0	34,208		34,208	0	21,925		21,925
Charitable donations	0	1,708		1,708	100	817		917
	166,288	67,932	0	234,220	158,819	38,610	0	197,429

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, 5 trustees received reimbursement of expenses properly incurred in the business of the church totalling £1,604.35.

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 £25,673 was donated to the congregation by trustees.

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

9. EMPLOYEES

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

	2024	2023
Ministerial support	1	1
Administration	1	1
Youth & Families Worker	1	1
Premises maintenance / cleaning	1	1
	<u>4</u>	<u>4</u>
Salaries and wages	44,845	38,635
Social security costs	3,155	1,820
	<u>48,000</u>	<u>40,455</u>

No employee had employee benefits in excess of £60,000 (2023 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 £31,642 and the maximum stipend (after 5 years) was £38,884.

10. TANGIBLE FIXED ASSETS

	Improvements to Property	Fixtures, Fittings & Office	TOTAL
	£		£
COST:			
At 01 January 2024	40,818	81,060	121,878
Additions	0	3,702	3,702
Disposals			0
At 31 December 2024	<u>40,818</u>	<u>84,761</u>	<u>125,580</u>
Depreciation			
At 01 January 2024	15,986	70,141	86,127
Charge for the period	816	5,542	6,358
Adjustments re disposal			0
At 31 December 2024	<u>16,802</u>	<u>75,683</u>	<u>92,485</u>
NBV			
At 31 December 2024	<u>24,016</u>	<u>9,078</u>	<u>33,095</u>
At 31 December 2023	<u>24,833</u>	<u>10,918</u>	<u>35,751</u>

	Improvements to Property	Fixtures, Fittings & Office	TOTAL
	£		£
COST:			
At 01 January 2023	40,818	81,060	121,878
Additions	0	0	0
Disposals			0
At 31 December 2023	<u>40,818</u>	<u>81,060</u>	<u>121,878</u>
Depreciation			
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	<u>15,985</u>	<u>70,142</u>	<u>86,127</u>
NBV			
At 31 December 2023	<u>24,833</u>	<u>10,918</u>	<u>35,751</u>
At 31 December 2022	<u>25,650</u>	<u>16,280</u>	<u>41,929</u>

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

11. FIXED ASSET INVESTMENTS

	Listed investments £		Listed investments £
MARKET VALUE		MARKET VALUE	
At 01 January 2024	6,708	At 01 January 2023	6,463
Unrealised Gains/(Losses)	61	Unrealised Gains/(Losses)	245
At 31 December 2024	6,769	At 31 December 2023	6,708
NBV		NBV	
At 31 December 2024	<u>6,769</u>	At 31 December 2023	<u>6,708</u>
At 31 December 2023	<u>6,708</u>	At 31 December 2022	<u>6,463</u>

The investments held at 31st December 2024 were Church of Scotland Income Funds.

12. OTHER GAINS/(LOSSES)

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2023
Change in NPV of Liabilities		0		0		0		0
	0	0	0	0	0	0	0	0

13. DEBTORS

	2024 £	2023 £
Gift Aid Tax Refund Due	4,450	3,600
Other	2,649	108
	<u>7,100</u>	<u>3,707</u>

14. LIABILITIES - amounts falling due within one year

	2024 £	2023 £
Trade Creditors	2,319	236
Accruals	9,782	1,200
HMRC	1,368	1,134
Other Creditors	0	0
	<u>13,469</u>	<u>2,570</u>

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

	2024 £	2023 £
Other Creditors	0	0
	<u>0</u>	<u>0</u>

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

16. MOVEMENT IN FUNDS

	At 01/01/2024 £	Incoming resources £	Resources expended £	Net movement £	Transfers between funds £	At 31/12/2024 £
Unrestricted Funds						
General Fund	59,145	183,604	158,157	25,447	1,936	86,528
Unrestricted - Holding Account	0	0	0	0	0	0
Designated - Café	0	1,993	3,828	-1,836	1,900	64
Designated - Fabric	-124	558	10,281	-9,723	-1,937	-11,784
	59,021	186,155	172,266	13,889	1,899	74,809
Restricted Funds						
Development	0	0	0	0	0	0
Restricted - Car park	0	7,320	7,320	0	0	0
Restricted - Café	0	1,900	0	1,900	-1,900	0
Restricted - Holding Account	28,429	27,207	26,312	894	-3	29,320
Restricted - Blue door	22,476	27,044	34,299	-7,255	4	15,225
	50,905	63,471	67,932	-4,461	-1,899	44,545
Endowment Funds						
Sheddon & small trusts	6,708	61	0	61	0	6,769
	6,708	61	0	61	0	6,769
TOTAL FUNDS	116,634	249,687	240,198	9,489	0	126,123
	At 01/01/2023 £	Incoming resources £	Resources expended £	Net movement £	Transfers between funds £	At 31/12/2023 £
Unrestricted Funds						
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
	76,890	142,354	160,223	-17,869	0	59,021
Restricted Funds						
Development	190	0	190	-190	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
	56,895	32,620	38,610	-5,990	0	50,905
Endowment Funds						
Sheddon & small trusts	6,463	245	0	245	0	6,708
	6,463	245	0	245	0	6,708
TOTAL FUNDS	140,248	175,219	198,833	-23,614	0	116,634

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.

Café

This fund relates to both grant income from Seeds for Growth and related expenditure for the café.

Car Park

This fund relates to grant income for the purpose of improving the asset and associated expenditure.

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

	2024 £	2023 £
Tearfund	320	623
Lady Haig Fund	366	220
Unicef	1,253	0
Other	93	95
	<u>2,032</u>	<u>938</u>

AUCHTERARDER PARISH CHURCH

Notes to the Financial Statements - continued

19. ANALYSIS OF NET ASSETS AMONG FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
Tangible Assets	33,095	0	0	33,095	35,752
Investments	0	0	6,769	6,769	6,708
Debtors	7,100	0	0	7,100	3,707
Cash in Hand and at Bank	48,083	44,545	0	92,629	73,038
Creditors (amounts due within 1 year)	-13,469	0	0	-13,469	-2,570
Creditors (amounts due greater than 1 year)	0	0	0	0	0
	74,809	44,545	6,769	126,123	116,634

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

	2024 £	2023 £
Revenue Account		
Credit balances at 31st December	<u>0</u>	<u>0</u>
Investor Trust		
612 Income Fund Units at 31st December	<u>6,769</u>	<u>6,708</u>

AUCHTERORDER PARISH CHURCH

Income & Expenditure for the year ended 31st December 2024

	ACTUAL 2024	ACTUAL 2023
Income		
Catering Income	9,683	7,702
Café Income	1,993	0
Donations Received re Charities	2,548	938
Flowers	313	620
Total Gifts & Donations Income	132,812	90,181
Foodbank Donations	23,336	21,058
Grants Received (inc. Foodbank)	12,710	9,796
Legacies & Bequests	10,000	0
Miscellaneous Income - Church	1,626	37
Tax Recovered - Church, Centre & Youth	23,391	20,784
Tax Recovered - Foodbank	717	663
Use of Premises	27,349	20,316
Weddings & Funerals	2,779	2,575
Total	249,259	174,668
Other Income, including interest received	367	306
Total Income	249,626	174,974
Expenditure		
Building Costs	60,488	44,188
Catering Supplies	2,150	1,404
Café costs	3,828	0
Foodbank	34,208	21,925
Fundraising Expenses	0	0
Local Staffing Costs	53,335	44,311
National Ministry, Mission, etc	54,299	58,437
Other Local Costs	21,073	19,496
Professional Fees	2,752	1,977
Charitable Donations	1,708	917
Total Expenditure	233,840	192,655
Surplus (Deficit) for the Year	15,786	-17,681
Adjustments to reconcile to Statutory Accounts		
Depreciation	6,358	6,178
Transferred to Capital Expenditure	0	0
Miscellaneous / Corrections	0	0
Net Income / Expenditure, as per Statutory Accounts	9,428	-23,859
Other / Notes		
Loan Repayments	0	0