

Tenandry Parish Church Of Scotland

Scotland · Charity number SC001984

Details

Known as	Tenandry Parish Church
Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1962-04-27
Register	View on the OSCR register

Contact

Address Killieard House
Killiecrankie
Pitlochry
Perthshire
PH16 5LN

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: A Kirk part of Church of Scotland

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: the advancement of religion

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** More than one local authority area in Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£25,503	£20,764	-	0
2023-12-31	£28,938	£48,709	-	0
2022-12-31	£38,999	£16,143	-	0
2021-12-31	£25,827	£26,265	-	0
2020-12-31	£16,689	£28,324	-	0

Tenandry Parish Church Of Scotland

Scotland - Charity number SC001984

Accounts

**The Church of Scotland
Tenandry Parish Church, Killiecrankie**

**RECEIPTS AND PAYMENTS ACCOUNTS
Year ended 31st December 2024**

Congregation No: 271626

Charity No: SC 001984

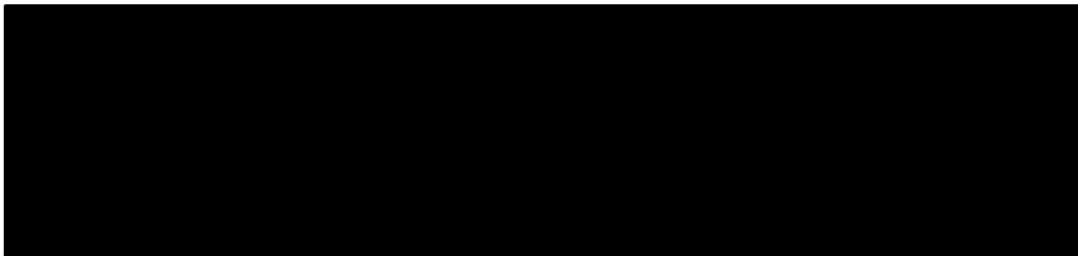
Tenandry Parish Church, Killiecrankie

Reference and Administrative Information

Charity Name: Tenandry Parish Church
Charity Registration Number: SC001984
Congregation Reference No: 271626
Contact Address: The Mount
Golf Course Road
Pitlochry, Perthshire
PH16 5AU

Trustees

Kirk Session



Congregational Board



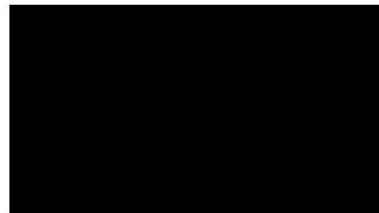
Principal Office-bearers

Interim Moderator:
Session Clerks

Clerk to the Board:
Church Treasurer:



Independent Examiner



Bankers

Bank of Scotland
76 Atholl Road
Pitlochry, Perthshire
PH16 5BW

Tenandry Kirk, Killiecrankie

Trustees' Annual Report Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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. We are no longer allowed to call a minister. The Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the Interim Moderator and meets approx. six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets six times a year is responsible for spiritual affairs within the church.

Objectives and Activities

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

Tenandry Activities

Services every Sunday at 10.30am - Communion celebrated monthly
Additional Services at Easter and Christmas
Ecumenical Services
Sunday School - at present no young children, older children involved within main service
Social Events - Music Concert, Harvest Supper, Speakers, Local event
Churches Working together in Atholl
Operating and running Church Stable Cottage for CrossReach workers and low income people, many of whom work for the Church of Scotland. (Donations only)

Tenandry Kirk, Killiecrankie

Trustees' Annual Report (cont) Year ended 31 December 2024

Achievements and Performance

We help many Christians look to recharge their batteries with a much needed break at the peaceful Tenandry Stables Cottage, it has been fully used in 2024. Tenandry congregation enjoy meeting new occupiers of the Cottage at the Sunday morning Service, they also help swell the numbers and sometimes take part. Coffee and tea served first Sunday of the month giving an opportunity to meet the Preacher and welcome visitors. Additional collections for Charities. The Church is open every day to visitors and passing walkers who will often enjoy the opportunity to meditate within the peaceful special atmosphere.

Financial Review

The congregation gave generously to Special Collections for many good causes.
The Stables cottage has been full most of the year.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £129,583 of which £11,897 had been designated for Fabric Fund and £5,604 for Stables Cottage Funds.

The Church also held £ 7,000 of restricted funds of which £6,000 for Tenandry Manse purposes and £1,000 for Stables Cottage.

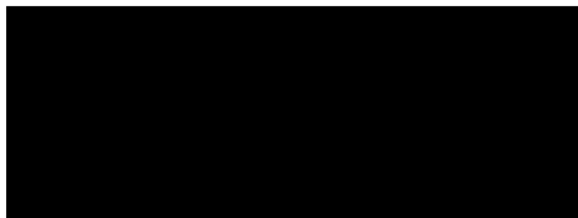
Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,



Session Clerks



Date 27 March 2025

Report of the Independent Examiner

Accounting Policies

- a. The accounts are prepared on a cash basis
- b. Heritable properties, consisting of the church, manse and a cottage, are not recorded in the account. The title deeds are held by the church of Scotland general trustees.
- c. Normal fabric repairs and maintenance are charged to the general fund; extraordinary repairs and improvements are met from either our own fabric fund, or that held by the general trustees.

Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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

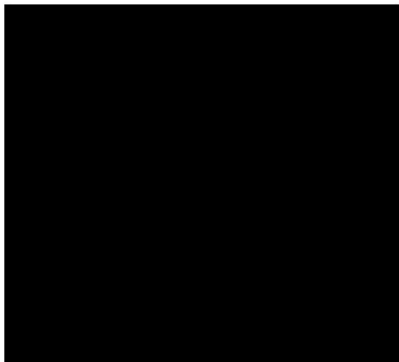
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The 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 accounts.

Independent Examiner's Statement

In the course of my examination of the statement of account for the year ended 31 December 2024, no matter has come to my attention.

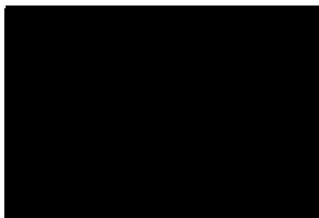
- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply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

Name



Address:

Signature



Date 21/3/25

**Tenandry Kirk, Killiecrankie
Receipts and Payments Account
Year ended 31 December 2024**

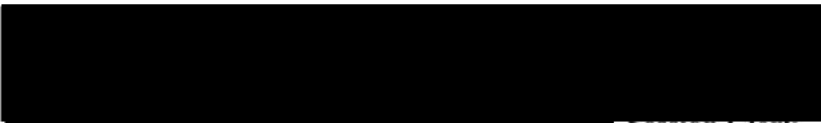
		Unrestricted Funds	Restricted Funds	Total 2024	Total 2023 £
Receipts	Note				
Donations	3	10,970	0	10,970	17,708
Legacies		0	0	0	0
Activities for Generating Funds		8,825	0	8,825	7,430
Bank & Deposit interest		5,708	0	5,708	3,800
Investment income		0	0	0	
		25,503	0	25,503	28,938
Insurance Refund		0	0	0	5,868
Policy redeemed		0	0	0	0
Hydro / Fuel Refund		0	0	0	0
Receipts from General Trustees for Tenandry Manse Fabric Fund		15,159	0	15,159	6,458
Total Receipts		40,662	0	40,662	41,264
Payments	5				
Charitable activities		20,764	0	20,764	48,709
Total Payments		20,764	0	20,764	48,709
Excess of Receipts over Payments for the year before transfers		19,898	0	19,898	-7,445
Funds to C/S Investment		20,000	0	20,000	5,000
			0		

Tenandry Kirk, Killiecrankie
Statement of Balances
At 31 December 2024

	Unrestricted	Restricted	Total	Total
Bank & deposit balances	Funds	Funds		
	2024	2024	2024	2023
Note	£	£	£	£
Bank & Deposit Balances				
Bank & deposit balances brought forward	103,176	7,000	110,176	117,621
Movement in year:				
Excess of Receipts over Payments for the year	19,898	0	19,898	-7,445
Bank & deposit balances carried forward	123,074	7,000	130,074	110,176
Investments at market value (£9,968)				
Cost	6,509	0	6,509	6,509
Total Assets	129,583	7,000	136,583	116,685

The accounts were approved by the Kirk Session and Financial Board on 27 March 2025

For and on behalf of the Kirk Session and Financial Board


 Session Clerk


 Treasurer

Tenandry Kirk, Killiecrankie

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

No Trustee was paid Remuneration during the year

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	8,453	15,159	-1,715	-10,000	11,897
Designated Stables Cottage Fund	5,689	8,825	-3,910	-5,000	5,604
General Fund	95,543	16,678	-15,139	15,000	112,082
	109,685	40,662	-20,764	0	129,583
Restricted funds					
Tenandry Stables Cottage Fund	1,000	0	0	0	1,000
Tenandry Manse Fund	6,000	0	0	0	6,000
	7,000	0	0	0	7,000
Total funds	116,685	40,662	-20,764	0	136,583

Purposes of Designated Funds

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

Manse Fund: The Trustees have set aside funds for repair and maintenance

Stables Cottage Fund: The Trustees have set aside funds for the repairs and maintenance

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
Gift Aid Donations	8,499	0	8,499	8,619
Tax Recovered on Gift Aid Donations	0	0	0	7,163
Ordinary Offerings (Open Plate)	695	0	695	1,033
Other Offerings, Donations etc	355	0	355	172
Special Collections	1,295	0	1,295	469
Sales of Life & Work	126	0	126	252
	10,970	0	10,970	17,708
Activities for Generating Funds				
Donations-Stables Cottage	8,825	0	8,825	7,430
Other Receipts (Refunds/Insurance Claim)	0	0	0	5,868
5.	8,825	0	8,825	13,298
Analysis of Payments				
Charitable activities				
Ministries & Mission allocation	2,952	0	2,952	458
Presbytery dues	334	0	334	365
Minister's Travel expenses	600	0	600	558
Pulpit supply	2,800	0	2,800	2,080
Minister's Other Expenses	0	0	0	50
Lady Haig Wreath	47	0	47	28
Tenandry Cottage - Garden	288	0	288	399
Tenandry Cottage - Flood	0	0	0	8,594
Tenandry Cottage-Misc Expenses	324	0	324	176
Tenandry Cottage-Heat, Light	3,105	0	3,105	3,435
Tenandry Cottage- Repairs	194	0	194	572
Tenandry Manse dry rot	0	0	0	26,064
Tenandry Manse Misc Expenses	804	0	804	0
Fabric repairs & maintenance	1,715	0	1,715	1,026
Heat and light	2,811	0	2,811	1,453
Insurance	1,886	0	1,886	1,832
Organ & music licence	0	0	0	0
Printing, stationery and postage (Books)	0	0	0	143
Special Collections Remitted	2,605	0	2,605	1,190
Church Magazine Expenses	0	0	0	0
L&W Costs	252	0	252	252
Churches Working Together sub	0	0	0	0
6. Other expenses	47	0	47	34
	20,764	0	20,764	48,709

7. 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 £31,642: Maximum stipend in 5th and subsequent years of service £38,884

	2,024	2,023
	£	£
Collections for Third Parties		
Christian Aid	305	325
Princess Basma	200	0
Ukraine Appeal	0	500
8 Water Aid	500	0
CATH	300	0
DEC	0	200
Atholl Food bank	350	165
Edinburgh Direct Aid	950	0
	<u>2,605</u>	<u>1,190</u>
Investments at Market Value		
Lloyds Bank Ltd Ordinary shares - 2362 shares (cost £576)	1,294	1,117
	<u>1,294</u>	<u>1,117</u>

Tenandry Kirk, Killiecrankie

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

	2024	2023
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	6,807	6,807
Market Value of Balances at 31 December	<u>9,968</u>	<u>11,945</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>8,069</u>	<u>11,717</u>
<u>MANSE DEPOSIT</u>		
Credit Balance at 31 December	<u>0</u>	<u>0</u>