

# Muthill Parish Church of Scotland

Scotland · Charity number SC004984

## Details

---

Status	Active
Legal form	Unincorporated association
Registered	1910-05-19
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	Kingswood Muthill Crieff PH5 2DA
---------	---

## Activities

---

**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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. Muthill Parish Church of Scotland conducts Services of Worship every Sunday and other Services to commemorate special events eg.Christmas and Easter.We hold a Sunday School, Guild, and weekly Lunch Club (non-denominational providing a Warm Space). Various activities are run for the wider community eg.quiz nights,coffee mornings,film nights in conjunction with neighbouring Episcopal Church, in our refurbished building.

**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:** A specific local point, community or neighbourhood

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£102,436	£123,337	-	0
2023-12-31	£70,163	£86,150	-	0
2022-12-31	£76,330	£84,257	-	0
2021-12-31	£92,957	£89,607	-	2
2020-12-31	£71,422	£53,399	-	1

**Muthill Parish Church of Scotland**

Scotland - Charity number SC004984

---

# Accounts

---

# **The Church of Scotland**

## **Muthill Parish Church**

### **RECEIPTS AND PAYMENTS ACCOUNTS**


**Year ended 31st December 2024**

**Congregation No: 281671**

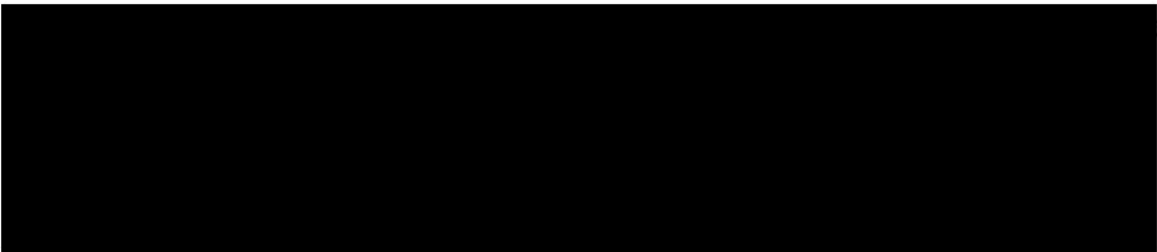
**Charity No: SC004984**

## Muthill Parish Church of Scotland

### Reference and Administrative Information

Charity Name: Muthill Parish Church of Scotland  
Charity Registration Number: SC004984  
Congregation Reference No: 281671  
Contact Address: 

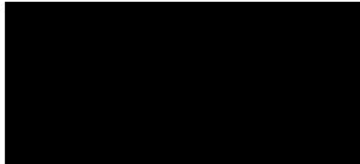
### Trustees



### Principal Office-bearers

Minister:   
Session Clerk:   
Church Treasurer: 

### Independent Examiner



### Bankers

Bank of Scotland  
1 Galvelmore Street  
Crieff, PH7 4DN

Virgin Money  
110 Cowgate  
Kirkintilloch, G66 1JU

# **Muthill Parish Church of Scotland**

## **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 Deeds of Constitution (Unitary Form)

### **Recruitment and Appointment of Trustees**

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. Since March 2022 when our Minister retired, we have been fortunate to have our services led by members of our congregation and other friends of the Church.

### **Organisational Structure**

The Kirk Session is responsible for spiritual and temporal affairs within the church. It normally meets six times a year, or as often as is necessary to fulfill its responsibilities.

### **Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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.

Muthill Parish Church of Scotland conducts Services of Worship every Sunday and other Services to commemorate special events eg.Christmas and Easter.We hold a Sunday School, Guild, and weekly Lunch Club (non-denominational providing a Warm Space). Various activities are run for the wider community eg.quiz nights,coffee mornings,film nights in conjunction with neighbouring Episcopal Church, in our refurbished building.

## **Muthill Parish Church of Scotland**

### **Trustees' Annual Report (cont)**

**Year ended 31 December 2024**

#### **Achievements and Performance**

We now produce a weekly video recording of our services which is distributed via YouTube to those unable to attend Church and as recordings to housebound members who lack internet connection. We support our spiritual development through housegroups organised by several members of the congregation, and have re-established weekly Scripture Union meetings for children.

#### **Financial Review**

The results for the year ended 31st December 2024 are shown in the Receipts and Payments Accounts Accounts on Page 7 and the Statement of Balances is set out on Page 8. These should be read in conjunction with the Notes to the Accounts on Pages 9-12.

Total receipts amounted to £102,436 and total payments £123,337

This gave rise to a deficit for the year of £20,901. The comparative figures for 2023 were Receipts £70163 and total payments £86150. This gave rise to a deficit for the year of £15987

The principal sources of income to the General Fund (the day-to-day operating account of the Church) are included at Note 2 under the heading Unrestricted Funds. These totalled £55,441 compared with the 2023 figure of £42831. Total Ordinary General Expenditure for 2024 amounted to £54,639 (2023: £40439) resulting in a surplus in Ordinary General Income of £802 (2023: £1892).

The Trustees regard the overall financial position of the charity to be sound due to substantial reserves of Unrestricted funds accumulated in the past, but note that no regular payments are being made to an incumbent Minister.

#### **Reserves Policy**

The Muthill Kirk Session Fund represents the balance of the Reserves held by the Church. At the end of the financial year £48,182 (35.3%) was invested in bank deposits and £88,604 (64.7%) in Quoted Investments at cost. It is the the Trustees Policy to hold bank balances sufficient to cover the Ordinary General Expenditure for the ensuing year and to utilise the income from this fund to defray non-recurring items of expenditure.

## **Muthill Parish Church of Scotland**

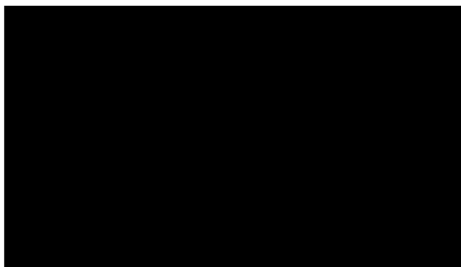
### **Trustees' Annual Report (cont)**

**Year ended 31 December 2024**

#### **Statement of Trustees' Responsibilities**

The members of the Kirk Session are required to 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,



**Muthill Parish Church of Scotland  
SC 004984**

**Report of the Independent Examiner**

**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 2023, no matter has come to my attention

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



Date: 1st May 2025

**Muthill Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

	Note	Unrestricted	Restricted	Endowment	Total	Total
		Funds	Funds	Funds	2024	2023
Receipts		2024	2024	2024	2024	2023
		£	£	£	£	£
Donations	3	51,814	0	0	51,814	54,024
Legacies		0	0	0	0	0
Activities for Generating Funds		0	0	0	0	0
Bank & Deposit interest		0	0	0	0	0
Investment income		<u>2,770</u>	<u>11,000</u>	<u>0</u>	<u>13,770</u>	<u>12,556</u>
		<b>54,584</b>	<b>11,000</b>	<b>0</b>	<b>65,584</b>	<b>66,580</b>
Rental of premises		4,907	0	0	4,907	3,143
Sale of assets		0	0	0	0	0
Sale of investments		0	0	0	0	0
Grants		720	0	0	720	440
Receipts from General Trustees		20000	0	0	20,000	0
Other receipts		<u>11225</u>	<u>0</u>	<u>0</u>	<u>11,225</u>	<u>0</u>
<b>Total Receipts</b>		<b>91,436</b>	<b>11,000</b>	<b>0</b>	<b>102,436</b>	<b>70,163</b>
<b>Payments</b>	4					
Costs of generating funds		0	0	0	0	0
Charitable activities		56,802	5,689	0	62,491	66,261
Project activities		<u>0</u>	<u>60,846</u>	<u>0</u>	<u>60,846</u>	<u>19,889</u>
<b>Total Payments</b>		<b>56,802</b>	<b>66,535</b>	<b>0</b>	<b>123,337</b>	<b>86,150</b>
<b>Excess of Receipts/(Payments)</b>		<b>34,634</b>	<b>0</b>	<b>-55,535</b>	<b>0</b>	<b>-15,987</b>
Transfers		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess of Receipts over Payments</b>		<b><u>34,634</u></b>	<b><u>0</u></b>	<b><u>-55,535</u></b>	<b><u>0</u></b>	<b><u>-15,987</u></b>

**Muthill Parish Church of Scotland**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
Note 2	£	£	£	£	£
<b>Bank &amp; Deposit Balances</b>					
Bank & Deposit Balances brought forward restated	30,422	183,678	0	214,100	214,404
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	34,634	-55,535	0	-20,901	-15,987
Bank & deposit balances carried forward	<u>65,057</u>	<u>128,143</u>	<u>0</u>	<u>193,200</u>	<u>198,417</u>
Investments at market value Cost £132,726	<u>88,604</u>	<u>176,717</u>	<u>0</u>	<u>265,321</u>	<u>254,167</u>
<b>Other Assets</b>					
Gift Aid Receivable	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Liabilities</b>					
Cost of repair not yet billed	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on: 29th April 2025

For and on behalf of the Kirk Session

**Session Clerk**

**Treasurer**

# Muthill Parish Church of Scotland

## Statement of Balances

### Notes to the Accounts

#### 1 Trustee Remuneration and Related Party Transactions

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

#### 2 Movements in Balances

	At 1st Jan 2024 restated	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					<u>0</u>
General Fund	13,518	55,441	54,639		<u>14320</u>
Kirk Session Fund	14,701	34,095	614		<u>48182</u>
Designated Sunday School Fund	561	0	0		<u>561</u>
Designated TAJ Club Fund	173	0	0		<u>173</u>
Designated Lunch Club Fund	1053	1653	1201		<u>1505</u>
Designated Guild Fund	<u>417</u>	<u>247</u>	<u>348</u>		<u>316</u>
	<b>30,422</b>	<b>91,436</b>	<b>56,802</b>	<b>0</b>	<b>65,057</b>
<b>Restricted Funds</b>					
Graves Trust Fund	571	0	0		571
Christmas Trust Fund	3,485	0	332		3,153
Anderson Bursary Fund	30,718	1,282	0		32,000
James Hall/Red Cross Fund	33,791	6,342	0		40,133
Burtinshaw Bequest Fund	33,723	3,376	5,357		31,742
Fabric Fund	-7				-7
Refurbishment Fund	<u>81,397</u>	<u>0</u>	<u>60,846</u>		20,551
	<b>183,678</b>	<b>11,000</b>	<b>66,535</b>	<b>0</b>	<b>128,143</b>
Endowment Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>214,100</b>	<b>102,436</b>	<b>123,337</b>	<b>0</b>	<b>193,200</b>

#### Purposes of Unrestricted Funds

**General Fund:** This fund, under the control of the Kirk Session, is used for the general running of the Church.

**Kirk Session Fund:** In May 1974 the various Trusts which the Kirk Session were authorised to use for whatever purpose they decided, were amalgamated into one fund known as the Muthill Kirk Session Fund

**Designated Sunday School Fund:** Fund for use by the Sunday School. (not currently active)

**Designated TAJ Club Fund:** Fund for use by the J Club Youth. (not currently active)

**Designated Lunch Club Fund:** Weekly Club for the benefit of Senior members of the Parish.

**Designated Guild Fund:** Fund for use by the Guild.

## **Muthill Parish Church of Scotland**

### **Statement of Balances**

#### **Notes to the Accounts (cont.)**

#### **Purposes of Restricted Funds**

*Graves Trust Fund* : Set up for maintenance of gravestones in the Parish

*Christmas Trusts Fund* : Combination of Phillips Trust and Comrie Trust in Dec.1937 to be applied for the benefit of the Indigent Persons on the Congregational Roll, whom failing, for any other purpose of said congregation

*Anderson Bursary Fund* : Set up from the Will of Mrs Ann Taylor or Anderson in 1871 in the following terms- "To be applied in assisting deserving young men of limited means, who are natives of, or who have resided for some years in the Parish of Muthill, in such branches of study as may be thought necessary to qualify them for the Office of the Sacred Ministry. Declaring that the selection of young men and the management and distribution of this bequest shall exclusively lie in the power of the Minister and Kirk Session for the time being, of the said Parish."

*James Hall/Red Cross Fund* : Originated from the amalgamation of the James Hall Bequest and the Red Cross Fund in 1977. The terms of the Hall Fund were "To be applied for the benefit of Residenters in the Parish of Muthill in straitened circumstances by reason of long illness." The Red Cross Fund to be applied "To assist the sick or infirm members of Church in Muthill."

*Burtinshaw Bequest Fund* : Set up from the will of Annie Burtinshaw "To provide coal for the Poor of Muthill Parish."

*Fabric Fund* : Funds set aside for the maintenance of the Church and Manse

*Refurbishment Fund* : Funds set aside for the refurbishment of the Church Buildings.

# Muthill Parish Church of Scotland

## Statement of Balances

### Notes to the Accounts (cont)

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
<b>3 Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	0	0	0	0	90
Gift Aid Donations	31,105	0	0	31105	17,870
Tax recovered on Donations	6,163	0	0	6163	11,184
Ordinary Offerings (Open Plate)	7,731	0	0	7731	12,363
Other Offerings, Donations etc.	6,815	0	0	6815	12,517
Grants	0	0	0	0	0
	<u>51,814</u>	<u>0</u>		<u>51814</u>	<u>54,024</u>
<b>4 Analysis of Payments</b>					
<b>Costs of Generating Funds</b>					
Investment Managers' fees	0	0	0	0	0
Offering Envelopes	0	0	0	0	0
	0	0	0	0	0
<b>Charitable Activities</b>					
Ministries & Missions allocation	15,640	0	0	15640	13,265
Presbytery dues	830	0	0	830	751
Ministerial Expenses	14	0	0	14	0
Pulpit Supply	4,822	0	0	4822	5,157
Other staffing costs	2,645	0	0	2645	3,655
Fabric repairs & maintenance	1,471	0	0	1471	5,133
Council Tax	0	0	0	0	0
Heat and Light	10,606	0	0	10606	9,365
Insurance	5,006	0	0	5006	6,675
Charitable Distributions and Educator	0	5,689	0	5689	18,218
Printing, stationery and postage	1,382	0	0	1382	3,327
Other expenses	<u>14386</u>	<u>0</u>	<u>0</u>	<u>14386</u>	<u>715</u>
	<u>56,802</u>	<u>5,689</u>	<u>0</u>	<u>62491</u>	<u>66,261</u>
<b>Governance costs</b>					
Independent examiner's fee	0	0	0	0	0
<b>Other payments</b>					
Major Projects	0	60,846	0	60846	19,889
Purchase of Investments	0	0	0	0	0
	<u>0</u>	<u>60,846</u>	<u>0</u>	<u>60846</u>	<u>19,889</u>

## **Muthill Parish Church of Scotland**

### **Statement of Balances**

#### **Notes to the Accounts (cont)**

##### **5. Minister's Stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all minister's stipends and employer's contributions for National Insurance, pension and housing and loan funds. Minister's stipends are paid in accordance with the National Stipend scale which is related to years of Service. Minimum Stipend - £31,642; Maximum Stipend in 5th and subsequent years of Service £38,884

<b>6 Collection for Third Parties</b>		<b>2023</b>	
Christian Aid - Harvest			759
Erskine Hospital			298
Poppy Scotland			170
British Red Cross - Ukraine			<u>190</u>
	<b>TOTAL</b>	<b>0</b>	<b>1417</b>

<b>7 Investments at Cost</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Church of Scotland Investors Trust - Growth Fund</b>			
Unrestricted Funds	430 units	365	365
Restricted Funds	10,950 units	<u>6,411</u>	<u>6,411</u>
		<u>6,776</u>	<u>6,776</u>
(Market Value 2024 £72,604; 2023 £66,345)			
<b>M&amp;G Charifund</b>			
Unrestricted Funds	6,017 units	55,737	55,737
Restricted Funds	7,070 units	<u>70,213</u>	<u>70,213</u>
		<u>125,950</u>	<u>125,950</u>
(Market Value 2024 £192,717; 2023 £187,822)			
<b>Total Investments at Cost</b>		<b>132,726</b>	<b>132,726</b>
(Market Value 2024 £265,321; 2023 £254,167)			

##### **8 Bank and Other Deposits**

Bank Deposit and Current Funds			
Unrestricted Funds		<u>65,057</u>	<u>30,422</u>
Restricted Funds		<u>128,143</u>	<u>167,995</u>
<b>Total Deposits</b>		<b><u>193,200</u></b>	<b><u>198,417</u></b>

## Muthill Parish Church of Scotland

### Statement of Balances

#### Notes to the Accounts (cont)

#### 9 Accounting Principles

- (a) The Accounts are prepared on a cash basis.
- (b) Heritable properties, consisting of the Church, Hall and Manse, are not recorded in the accounts
- (c) Normal fabric repairs are charged to the General Fund; extraordinary repairs and replacements are charged to other Unrestricted Funds.

#### APPENDIX

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

	2024	2023
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>13,676</u>	<u>13,676</u>
Market Value at 31 December	<u>20,019</u>	<u>19,073</u>
<b><u>REVENUE ACCOUNT</u></b>		
<b><u>Income</u></b>		
Dividends received on Captital Accounts	729	610
Interest received on Revenue Account	857	629
Rent from Manse	<u>3000</u>	<u>2750</u>
	<u>4,586</u>	<u>3,989</u>
<b><u>Expenditure</u></b>		
Admistration charges by General Trustees	<u>305</u>	<u>140</u>
	<u>305</u>	<u>140</u>
<b><u>Excess Income (Expenditure)</u></b>	4,281	3,849
<b><u>Credit Balance at 1st January</u></b>	<u>21,463</u>	<u>17,614</u>
Credit Balance at 31 December	<u>25,744</u>	<u>21,463</u>

