

# Edenshead Parish Church of Scotland

Scotland · Charity number SC005402

## Details

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Status	Removed
Legal form	Unincorporated association
Registered	1912-12-24
Removed	2024-10-01
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	17 Main Street, Dunshalt, Fife
Postcode	KY14 7EU

## Activities

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

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

**What the charity does:** Edenshead Parish exists to glorify God and to work for the advancement of Christs Kingdom.

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

**Objectives:** The advancement of religion.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2023-12-31	-	-	-	-

**Edenshead Parish Church of Scotland**

Scotland - Charity number SC005402

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# Accounts

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# **Edenshead Parish Church of Scotland**

## **Trustees' Report and Congregational Accounts for the Year Ended 31 December 2023**

**Congregation No: 261590**

**Scottish Charity No: SC005402**

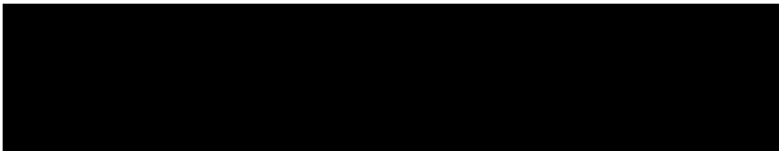
**Edenshead Parish Church of Scotland**  
Year ended 31 December 2023

**Reference and Administrative Information**


Charity Name: Edenshead Parish Church of Scotland

Charity Registration Number: SC005402

Congregation Reference No: 261590



**Trustees**

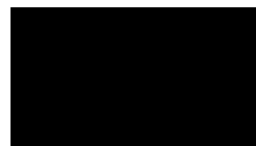
<b>Kirk Session Members</b>	<b>Kirk Session Members</b>
	

**Principal Office-bearers**

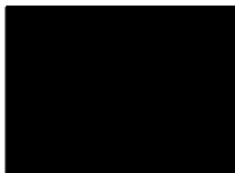
Interim Moderator:

Session Clerk:

Church Treasurer:



**Independent Examiner**



**Bankers**

Bank of Scotland  
The Cross  
Cupar, Fife  
KY15 4BP

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Unitary 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 Interim Moderator, who is a member of the Kirk Session, is inducted by Presbytery. The Parish of Edenshead is now part of the new Presbytery of Fife (established February 2021).

### **Organisational Structure**

The Kirk Session is responsible for regular oversight of matters such as Finance, Faith matters, Property and Community. The Kirk Session meets up to six times a year and is always chaired by a minister.

### **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.

██████████ is Interim Moderator having come into post in November 2022. Weekly worship continues to be recorded and the video is posted on the website and YouTube.

The Newsletter was distributed quarterly and was also posted on the website and Facebook page.

Members who have shared their email contacts have been circulated with news updates and points of interest.

██████████ are employed part-time as Locums with responsibility for Pastoral Care. The volunteer pastoral visiting team continues to engage with people either in person or by telephone. Elders have worked well together and along with congregation members, have been fully committed to strengthening the work of the church.

In May, ██████████ organist, left Auchtermuchty to move south. ██████████ who had played previously for many years, was once again in a position to be able to resume his previous role. We are indeed fortunate that Alan was able to fill the gap left by Margot.

### **Cluster**

Mission Development Worker ██████████ has continued to provide weekly online worship for members. ██████████ met in the church hall on 6 Fridays in January February with P5 and P6 pupils from Auchtermuchty Primary School. She was assisted by ██████████. ██████████ also came along to take part in the school Christmas service in the church. Her salary is funded for five years by Church of Scotland and expenses paid by Eden Tay Cluster.

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**Trustees' Annual Report**  
**Year ended 31 December 2023**

Eden Tay Cluster Coordinating group meetings have continued with a focus on improving the links and opportunities to meet and share events across the congregations of Edenshead, Lindores, Howe and Falkland and Freuchie. There have been several joint services and a quiz night as well as outdoor worship in Falkland Estate.

In January, Eden Tay Planning Group, a new and separate group, was formed and has met regularly under the guidance of cluster facilitator, [REDACTED]. The Basis of Union and Basis of Team Ministry were the main pieces of work and at 31 December were almost complete. Completed Bases will go to 121 for scrutiny and approval. During the year [REDACTED] moved from Howe to Islay leaving the cluster with no ministers in post.

To help explain the requirements of the Presbytery Mission Plan, in both churches locally, there were information days and opportunities to discuss the future shape of the cluster group.

In August a social gathering of all cluster elders was held in Edenshead church hall. This was a first, social get-together where bacon rolls were enjoyed by all, and it was hoped that such events would become a regular part of the new united grouping.

### **Guild**

January is named after the god Janus who had two faces; one looked back to the past and the other forward to the future. This year we began by looking back! Each member was asked to bring along something which had a special memory attached which they were willing to share. We had a lovely mixture of sad, happy and downright funny. A good start to the year. February saw us welcome guests from other Guilds and congregations in our Cluster for a musical extravaganza! We sang lots of Scottish traditional songs all of which have tunes used in the Church Hymnary. [REDACTED] accompanied with his usual skill and [REDACTED] showed some beautiful slides, one for each song. In March we picked up on the Guild Theme of Wee Seeds, Big Trees by looking at seeds and other parts of plants that are used as spices in the Bible and in our modern kitchens as well as for healing. The Guild year was rounded off with a very interesting talk from [REDACTED] our Fair Trade/Traidcraft expert!

On to the second half of the year and the Guild moved into the third and final topic in the current theme, 'New Wine, New Wineskins'. The theme was chosen to encourage Guilds and congregations to remember what Jesus said about not trying to cling to old ways but to be willing to use new ideas to keep our faith safe and secure as the world around us changes. October's talk was on the wines of Burgundy. In November [REDACTED] who was involved in ministry in Israel and Palestine, shared with us her experiences and knowledge of the problems faced by Christians and others in those troubled areas. December was a "crafty" meeting where members shared examples of the crafts they enjoy doing, and the year finished with our Christmas Dinner.

Money raised through the generosity of members and those who supported our Coffee Morning has allowed us to once more donate £200 to Guild projects. We also supported the Green Canopy for Malawi project; part of the late Queen's Jubilee project, and a donation will be made to Church funds. Our numbers may be small, but the fellowship and friendship is anything but as we aim to serve God's Kingdom in all we do.

### **Property**

Hall use has recovered somewhat in 2023 with several regular users every day of the week. The annual Flower Show and the Theatre Group's Christmas Pantomime are regular bookings now. There are

**Edenshead Parish Church of Scotland**  
**Trustees' Annual Report**  
**Year ended 31 December 2023**

always Coffee Mornings and Children's parties as well as concerts and the annual Tullis Russell Band Christmas concert. The Session House has also been hired for several groups for small meetings.

The church was open throughout August to host the Muchty Heritage exhibition. This popular event was attended by over 400 people and refreshments were served.

The church flooring was replaced with carpet and is now a warm and welcoming space. The carpet in the session house was also replaced and the room was painted.

In the early summer, all the boxes of pewter and silver were taken out of the bank safe storage and the contents catalogued. They were then repacked and stored/returned to the bank.

The sale of Strathmiglo church as required in the PMP, was discussed, voted on by the congregation on 28 May, and the matter sent to 121 for approval and processing. At December 31<sup>st</sup> it was in the hands of the law office at 121 and almost ready to go on the market.

### **Achievements and Performance**

Edenshead Parish Church has a Kirk Session, comprising 21 elders. Church membership at 31 December 2023 was 249. There were 8 deaths, and 2 leaving otherwise.

During the year Communion was celebrated 4 times and on Christmas Eve there was Café Church at both the morning worship and the watchnight service. These were very well attended and enjoyable events. We are very fortunate to have an excellent Worship team whose members plan ahead and lead worship each week.

The manse was vacant in February so an open day was held as the congregation had been unable due to Covid, to see the refurbishment work carried out. In April new tenants were found and moved in.

### **Financial Review**

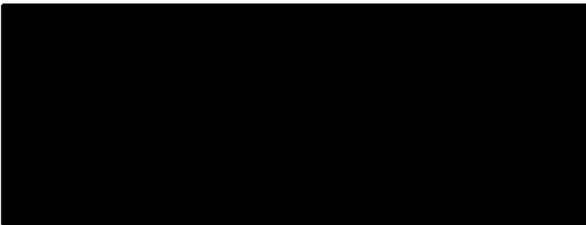
Total receipts from Donations during the year have dropped by 4% since 2022. Hall rental has continued to improve but is still low compared with pre Covid. Maintaining a good balance between receipts and payments has only been possible by being able to pay for Fabric costs (repairs and maintenance, utility bills and building insurance) using money held in our name by the General Trustees resulting from rent received for the Manse.

**Edenshead Parish Church of Scotland**  
**Trustees' Annual Report**  
Year ended 31 December 2023

**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. 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:- 10 March 2024

## **Independent Examiner's Report to the Trustees of Edenshead Parish Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2023 which is set out on pages 8 to 13.

### **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.

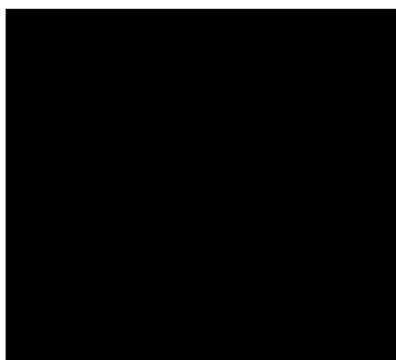
### **Basis of independent examiner's statement**

My 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 these 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 the 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: 21.3.2024

**Edenshead Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2023**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Receipts</u></b>						
Donations	3	32,027	0	0	32,027	33,312
Legacies		0	0	0	0	0
Activities for Generating Funds		1,721	0	0	1,721	2,511
Bank & Deposit interest		324	0	0	324	324
Investment income		0	0	0	0	0
		<u>34,072</u>	<u>0</u>	<u>0</u>	<u>34,072</u>	<u>36,147</u>
Rental of premises		5,317	0	0	5,317	2,271
Sale of assets		145	0	0	145	0
Sale of investments		0	0	0	0	0
Other Receipts		6,023	0	0	6,023	3,300
Receipts from General Trustees		20,022	0	0	20,022	9,660
<b><u>Total Receipts</u></b>		<u>65,579</u>	<u>0</u>	<u>0</u>	<u>65,579</u>	<u>51,378</u>
<b><u>Payments</u></b>						
	4 & 7					
Costs of generating funds		0	0	0	0	0
Charitable activities		64,289	0	0	64,289	59,504
Governance costs		0	0	0	0	0
<b><u>Total Payments</u></b>		<u>64,289</u>	<u>0</u>	<u>0</u>	<u>64,289</u>	<u>59,504</u>
Excess/Deficit of Receipts over Payments for the year before transfers		1,290	0	0	1,290	-8,126
Transfers Local Fabric Account		6,023	-6,023	0	0	0
Excess/Deficit of Receipts over Payments for the year		<u>7,313</u>	<u>-6,023</u>	<u>0</u>	<u>1,290</u>	<u>-8,126</u>

**Edenshead Parish Church of Scotland**

**Statement of Balances**

**At 31 December 2023**

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	2023	2022
	2023	2023	2023	2023	2022
Note	£	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	3,793	6,023	8,433	18,249	29,675
<b>Movement in year:</b>					
NET Receipts & Payments for the year	1,290	-6,023	0	-4,733	-11,426
Bank & deposit balances carried forward	<u>5,083</u>	<u>0</u>	<u>8,433</u>	<u>13,516</u>	<u>18,249</u>

**Investments at market value**

Threadneedle				103,041	95,173
Lloyds				4,672	4,701
	<u>0</u>	<u>0</u>	<u>0</u>	<u>107,713</u>	<u>99,874</u>

**Assets**

Gift Aid Receivable	<u>0</u>	<u>5,000</u>	<u>4,000</u>
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**Liabilities**

Cost of repair not yet billed	<u>0</u>	<u>0</u>	<u>0</u>
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The accounts were approved by the Kirk Session on 10 March 2024

For and on behalf of the Kirk Session

## **Edenshead Parish Church of Scotland**

### **Statement of Balances**

#### **Notes to the Accounts**

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

During the year four trustees received reimbursement of expenses incurred totalling £7,074.00 - (£5,677.00 Locum Costs & £1,390.00 Pulpit Supply), £1,719.49 Office, Equipment & Sundry Costs, £550.00 Pulpit Supplies, £96.75 for Office Costs.

No other 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 Funds**

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
<b>Unrestricted funds</b>					
General Fund	1,986	64,346	63,553	0	2,779
Guild Accounts	1,466	1,233	736	0	1,963
Sunday School	341	0	0	0	341
	<u>3,793</u>	<u>65,579</u>	<u>64,289</u>	<u>0</u>	<u>5,083</u>
<b>Restricted funds</b>					
Fabric Fund	6,023	0	6,023	0	0
	<u>6,023</u>	<u>0</u>	<u>6,023</u>	<u>0</u>	<u>0</u>
<b>Endowment funds</b>					
Arnott/Landale Bequests	2,009	0	0	0	2,009
Edenshead Parish Church Endowment	5,902	0	0	0	5,902
Tod Troup	199	0	0	0	199
Rankin Memorial Trust	323	0	0	0	323
	<u>8,433</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,433</u>
<b>Total funds</b>	<u>18,249</u>	<u>65,579</u>	<u>70,312</u>	<u>0</u>	<u>13,516</u>

#### **Purposes of Designated Funds**

Guild Accounts: These funds are administered solely by members of the Church Guild.

Messy Church Fund: This is a fund to provide for use by the Messy Church Team.

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

Fabric Funds (Local & Investors Trust): These funds assist with the cost of major building refurbishment costs.

#### **Purposes of Endowment Funds**

Arnott/Landale Bequests: Interest from funds are used for the benefit of the poor of the Parish

Edenshead Parish Church Endowment: Capital & Revenue are used for the benefit of the poor of the Parish

Tod and Troup Trust: Interest from funds are used for the benefit of the poor of the Parish

Rankin Memorial Trust: Funds for the upkeep of the Rankin Memorial

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>				
WFO Scheme	21,000	0	21,000	16,148
Tax Recovered on Gift Aid Donations	5,133	0	5,133	6,290
Ordinary Offerings (Open Plate)	1,744	0	1,744	7,944
Other Offerings, Donations etc	4,150	0	4,150	2,930
	<u>32,027</u>	<u>0</u>	<u>32,027</u>	<u>33,312</u>
<b>4. Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Investment Managers' fees	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Charitable activities</b>				
Ministries & Mission allocation	19,452	0	19,452	18,551
Presbytery dues	1,980	0	1,980	2,074
Interim Moderator & Locum's expenses	252	0	252	330
Locum costs	5,677	0	5,677	7,560
Pulpit supply	6,040	0	6,040	4,628
Other staffing costs	1,331	0	1,331	972
Fabric repairs & maintenance	18,358	0	18,358	11,661
Heat and light	3,737	0	3,737	6,096
Insurance	4,664	0	4,664	4,481
Church office expenses	2,062	0	2,062	1,484
Printing, stationery and postage	0	0	0	20
Other expenses (Project Costs)	736	0	736	1,647
	<u>64,289</u>	<u>0</u>	<u>64,289</u>	<u>59,504</u>
<b>Governance costs</b>				
Independent examiner's fees	0	0	0	0
<b>Other payments</b>				
Purchase of assets	0	0	0	0
Purchase of investments	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

## 5. Ministers 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, pensions and housing and loan fund. Minister's 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 5th and subsequent years service) £37,032.

## 6. Location of Funds

Bank Account	Account	Fund	at 31 Dec 2023
Bank of Scotland		General Account	2,779
Bank of Scotland		Messy Church	341
Bank of Scotland		Arnott/Landale Bequest	2,009
Bank of Scotland		Fabric Fund	0
Bank of Scotland		Gift Aid Account	0
Bank of Scotland		Ringfenced Funds	0
Bank of Scotland		Guild	1,862
Cash		Guild Cash	101
Bank of Scotland		Rankin Memorial	323
Bank of Scotland		Tod and Troup Trust	199
Bank of Scotland		Edenshead (Endowment)	5,902
<b>Total</b>			<u>13,516</u>

## 7. Collections for Third Parties

	2023 £	2022 £
Christian Aid	244	0
	<u>244</u>	<u>0</u>

**APPENDIX 1****FUNDS HELD ON BEHALF OF THE CONGREGATION****BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	2023	2022
	£	£
<b><u>CAPITAL ACCOUNT</u></b>		
Edenshead B/FWD Consul Fabric Fund 56- Cap as at 1st January	£109,667	£109,667
	<hr/>	<hr/>
Edenshead B/FWD Consul Fabric Fund 55- Cap as at 1st January	£109,667	£109,667
Consul Fab Fund as at 31st December	£8,363	£8,127
	<hr/>	<hr/>
	£118,031	£117,794
	<hr/>	<hr/>
261590 - Deposit Fabric Fund	£62,689	£60,480
662615907 - Deposit Fund	£22,491	£19,657
662615905 - Deposit Fund	£37,364	£29,192
662615906 - Deposit Fund	£55,764	£50,857
552615902 - Consolidated Fabric Fund	£0	£12,466
85 Temporary Fund (Strathmiglo Church Property Sale Costs)	-£1,947	£0
Market Value of Balances at 31 December	£176,362	£172,652
	<hr/>	<hr/>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 1 January Edenshead	£29,725	£23,113
	<hr/>	<hr/>
	£29,725	£23,113
Receipts		
Interest	£824	£162
Manse rent	£13,686	£14,327
Deposit & Growth Fund	£4,142	£2,991
Payments		
Transfer to Gen Acct Property Costs & Prof Fees	£20,022	£9,660
Safe Rental Deposit / Administration Costs	£819	£1,208
Credit Balance at 31 December	£27,535	£29,725
	<hr/>	<hr/>

**Edenshead Parish Church of Scotland**  
**General Fund Budget (for COS only)**

	2024	Actual 2023
<b>Receipts</b>		
WFO Scheme	21,000	21,000
Tax Recovered on Gift Aid Donations	5,000	5,133
Ordinary Offerings (Open Plate)	1,700	1,744
Other Offerings, Donations etc	2,900	2,917
	30,600	30,794
Legacies	0	0
Activities for generating funds	2,500	1,721
Bank & Deposit Interest	250	324
	2,750	2,045
Rental of premises	5,500	5,317
Sale of assets	0	145
Other Receipts (Christian Aid)	0	244
General Trustees & Local Fabric	28,000	26,045
	<u>66,850</u>	<u>64,590</u>
<b>Total Receipts</b>		
<b>Payments</b>		
Costs of generating funds	<u>0</u>	<u>0</u>
Charitable activities		
Ministries & Mission allocation	20,824	19,452
Presbytery dues	1,525	1,980
Travel Expenses	250	252
Locum costs	7,644	5,677
Pulpit supply	6,000	6,040
Other staffing costs	2,709	1,331
Fabric repairs & maintenance	15,000	18,358
Heat and light	5,000	3,737
Insurance	5,000	4,664
Church office expenses	2,000	2,062
Printing, stationery and postage	0	0
Other Payments (Christian Aid)	0	244
	<u>65,952</u>	<u>63,797</u>
<b>Total Payments</b>		
	<u>65,952</u>	<u>63,797</u>
<b>Excess/Deficit of receipts over payments</b>		
	<u>898</u>	<u>793</u>