

The Church of Scotland

CARGILL-BURRELTON PARISH CHURCH OF
SCOTLAND

TRUSTEES' REPORT and


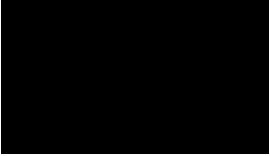
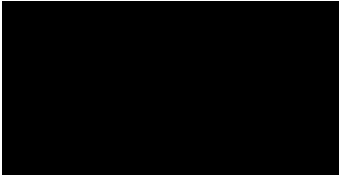
ACCOUNTS

2024

Scottish Charity Number: SC007283

Congregation Number: 281697

Reference and Administrative Information

Charity Name:	Bankers Bank of Scotland 51 High Street Blairgowrie PH10 6DA Cargill- Burrelton Parish Church of Scotland
Charity Registration Number	
Congregation Reference Number:	sc007283
Contact Address:	281697
Trustees	Viewlands Campmuir,, Coupar Angus Blairgowrie, PH 13 9LN
Minister	
Kirk Session Members	Vacant 
Kirk Session Clerk:	
Treasurer:	
Independent Examiner	

Structure. Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary model of Constitution of the Church of Scotland.

Recruitment and Appointment of Trustees

The members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills.

The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session may delegate any aspect of its work to committees except those which it is recommended be reserved for the Kirk Session alone. Committees may be appointed from members of the Kirk Session, and others, either from the congregation or outwith it as provided for in the Deed of Constitution. This gives an opportunity to involve people with special skills but also to spread involvement in the process of Church Governance.

Any committees appointed may be given decision making powers as described in the Deed of Constitution-The Act anent Care of Ecclesiastical Properties (Act IX 1979, as amended) requires that a Fabric Committee be appointed, but otherwise the number and composition of such committees is for the Kirk Session itself to determine. Committees might include "welcome, evangelism, outreach, community, education, communication, development, nurture, youth, membership, eldership, fellowship, hospitality, social, world, and fundraising" (Assembly Council report 2003). Pastoral and Finance Committees might also be considered.

Financial Security Document

The Kirk Session endorsed and adopted a Financial Security Document which set the instructions of the Kirk Session concerning the Prevention of Fraud. This Policy Document is dated 4th March 2023 and is reviewed annually or whenever circumstance demand it

Organisational Structure

The Unitary Board is chaired by the minister and meets 4 times a year additional meetings held when necessary. Certain responsibilities are delegated to Finance Committee and Property Committee as appropriated. The Kirk Session is responsible for spiritual affairs within the church. The sacrament of Communion is celebrated three times a year. normally on the second Sunday in March and June. and the third Sunday in November.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine. Rooted 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.

Activities and Achievements in 2024

The Congregational Roll at 31 December 2024 contained 178 members, (84 full members. 94 supplementary members and 2 adherents).

Fund Raising A Book Stall was taken by the Church at the Burrelton Market on the Green in the Summer.

Charity Shop in Coupar Angus was leased for one week in October. Followed by a St. Andrews Night in November.

Donations received from a Christingle Service 2023 was held in Church Funds.

The only retiring collection taken was for Poppy Scotland-

At Christmas presents were collected and delivered to The Salvation Army Perth.

Guild

The Guild meets on the second Wednesday of the month at 2pm (September-April) in the Church Halls. Members organised a Harvest Supper this was well attended by the Community proceeds was shared between Erskine Hospital and the R.N.L.I. (Anstruther and Arbroath). An annual Coffee morning held in March proceeds going to Guild Projects.

YCSW

A successful Grant application to The Gannochy Trust provided funding towards the salary of our Youth & Community Support Worker, shares were sold from our Wolfbill Fund to help with match funding 2024 2025.

Community Hub

The Community Hub has continued to support our local Community enthusiastically supported by our dedicated team of 36 volunteers.

A new YCSW took up the post in January 2024

Busy Bees (baby and toddler group) runs on two mornings with an average of 6-10 children attending with their carers each week.

The Shepherds Hut (Food Waste Reduction Initiative) runs on a Tuesday and Friday and is open to everyone within the Parish. Approx.20 accesses the Hut on a Tuesday and 40 on a Friday.

The Community Cafe (Tuesdays 12 noon to 1.30pm) continues to be well supported by the local Community, an average of 40 adults and the occasional child attends weekly-

The annual two course Christmas Lunch and a Haggis Lunch have proved very successful with 50 people booking for each event.

An extra event attracted 48 people to a Strawberry tea in July.

Other Activities

The YCSW organised a Village Pumpkin Trail which was enjoyed by families from the Community.

Grants: We have been fortunate to have received grants from Penh & Kinross to run the following sessions 2 x Cooking Skill Courses for children and teenagers during the school holidays. Only one session was run due to lack of interest from older children.

Digital Drop-In: sessions run on a Tuesday afternoon once a month offering IT support.

Warm Welcome Fund helps support Together Time which runs on a Friday afternoon offering hot drinks and occasionally soup. An average of 8 people attend. This grant also supports the Community Cafe Christmas and Haggis Lunch.

A Grant from Lidl was also secured to support activities for school children during the holidays. This grant has not been used to date.

Donations from those attending the Cafe and Shepherds Hut have enabled the Hub to contribute to the church energy costs, and the ongoing maintenance of the Village Defibrillator and to the YCSW'S salary.

TN\$tees' Annual Repon Year endee 31 December 2024 Financial Review

The Church General Fund, which records unrestricted income and expenditure, ended the year with a balance of Z 16,825 a decrease of (256). In 2024 we contributed 27,564 to Giving to Grow. (in 2023 we made no contributions to Vacancy Allowance). Members Offerings which are the cornerstone of congregational income was down only by (242). This was encouraging after a decrease in recent years. Fundraising events Book Stall, Anagrams, Charity Shop & St. Andrews Night raised E2665 an increase of E330 from 2023.

In addition to the General Fund (which, in the terminology of charity accounting, is an unrestricted fund), the Church has three designated funds and two restricted funds

The Reserve Fund is a designated fund and is available to meet any type of congregational expenditure. At 31 December 2024 the balance of the Reserve Fund was 240,858.

The Had/ Fund is a further designated fund. This fund is for renovations, additions or replacement of Congregational Halls. At 31 December 2024 the balance of this fund was E1 , 762.

The final designated fund is the Guild Fund, which has a balance of 2912 at 31 December 2024.

The Nancy Robertson Fabric Fund is a restricted fund and may only be used for fabric purposes. No funds were drawn in 2024. At 31 December 2024 the balance of this Fund was E 16,696.

The second Restricted Fund is the Grant Account mainly used for successful grant applications and match funding for Youth & Community Support Workers Salary. (Cafe funds are also held in this account. We have a Shepherds Hut, income from this is also placed in Grant account).

It was proposed initially in 2023 a further account be opened for those Cafe & Hut Designated Funds, this didn't happen in 2024 due to uncertainty of our Church, however, it is the intention of the Kirk Session for those funds to be held in the Church General Account this to happen in 2025.

At 31 December 2024 the balance in the Grant account was E 18,418. The HUT holds a float of 240.00

In addition to funds held locally by our Treasurer, the Church of Scotland General Trustees in Edinburgh hold two funds on behalf of our congregation. These funds, which are detailed on page 11, were established from the assets of the former Cargill Church.

The first fund is a Consolidated Fabric Fund. The Consolidated Fabric Fund Capital increased from 239,232.73 to 2373,010.49 due to the sale of the Manse (833,777.76 after expenses).

Its accumulated Revenue balance at 31 December 2024 was 218,489. No funds from Revenue were transferred in 2024 to General Fund to meet Fabric Costs. This fund has increased from 24,339 due to sale of our manse generating higher receipts of Dividend & Interest.

The second fund held by the General Trustees is the Wolfhill Endowment Fund, the Trustees in Edinburgh have made a change to this account the Capital and Revenue are now held together.

At 31 December 2024 the balance was E 12,509. The Kirk Session agreed units be sold from the Capital to raise 23000.00 match funding for YCSW salary this was carried out in March 2024 for the salary year of 2023/2024.

The independently examined Accounts for 2024 are found on pages 7 to 11 of this Report

Reserves Policy

The Church has only one Reserve Fund. It is the policy of the Trustees to hold nine months' expenditure in reserve.

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 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,



Independent Examiner's Report to the Trustees of Cargill-Burrelton Parish Church of Scotland for FY 2024

I report on the accounts of the charity for the year ended 31 st December 2024 which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than disclosed below*

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



Date:

march 20

* As per previous year's accounts, some of the receipts (and consequent payments) held within the Restricted Grants Account (Fund) relate to donations freely made without reservation as to use and hence are not frilly restricted Pending the revision and reallocation of the funds, restricted funds are identified and highlighted within these accounts (R) and hence I regard this issue to be a technical non-compliance and not material.

CARGILL-BURRELTON PARISH CHURCH OF SCOTLAND

Scottish Charity Number : SC007283

Receipts and Payments Account

Year Ending 31 December 2024

	<u>(981}</u>	<u>981</u>	<u>7,202</u>
	<u>(56)</u>	<u>1,407</u>	<u>3,598</u>
			<u>4,949</u>
			<u>7,202</u>
General to Grant - YCSW	(3.000)	3	
		000	
General to Grant- Cafe Gift Aid Tax Repayment	(950)		
Grant to General -Electricity- GrantsJCafe			
Contributions	2.969		
Net Transfers			
Excess of Receipts over Paymt's for Year			

CARGILL-BURRELTON PARISH CHURCH OF SCOTLAND

Statement of Balances

At 31 December 2024

	<u>Unrestricted</u> <u>Funds</u>		<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds</u>	<u>Total</u> <u>Funds</u>
	<u>General</u> <u>Fund</u> 2024	<u>Designated</u> <u>Funds</u> 2024	2024	2024	2023
<u>Bank and Deposit Balances</u>					
Balances brought forward	16,881	42,125	31,516	90,522	83,320
<u>Movement in Year:-</u>					
	(56)			4,949	7,202
Excess of Receipts over (Payments)		1,407	3,598		
Balances carried forward		16,825	43,532	35,114	
95,471	90,522				
Held thus:-					
Bank Current Account	16,825		-	16,825	16,881
Guild Current Account		899		899	1,609
Cash Held by Guild		13		13	13
C of S Investors Trust Deposit Fund		421620	16,696	59,316	56,370
Grant Account			18,418	18,418	15,649
	16,825	43,532	35,114	95,471	90,522
<u>Investments at Market Value</u>	6,380			6,380	5,830
1,000 units in the Growth Fund of the Church of Scotland Investors Trust (cost - E500)					

CARGILL-BURRELTON PARISH CHURCH OF SCOTLAND

Notes to 2024 Accounts

1 Trustee Remuneration and ExQenses

██████████ services as Church Organist received a salary of 2046 .
David Martin Joinery Contractor (Trustee) received 2251 & The sum of 23118 was paid
in respect of Pulpit Supply.

	2024	Receipts Between NC's Payments		2024
Net Transfer Between A/C's	o	(981)	o	
Unrestricted Funds		34130	33.205	
(a) General Fund	16,881	<u>34 130</u>	<u>(981)</u>	<u>33.205</u>
(b) Designated Funds				
Reserve Fund	38,828	2 030		40858
Hall Fund	1 675	87		1 762
Guild Fund	1 622	2 716	3 426	912
2 Movements in Funds	At 't January	Transfer At 31st December		
	42125	4.833	3 426	43 532
Total Unrestricted Funds		<u>33.963</u>	<u>(981)</u>	<u>36,631</u>
<u>Restricted Fund</u>				
Nancy Robertson Fabric Fund 15867 Grant /Cafe Account 15649		829 25.081	981	23 293
Transfer Between AIC's				18418
Total Restricted Funds	31 516	25,910	981	23,293
Total Funds	90,522	<u>64,873</u>	<u>69,924</u>	<u>96,471</u>

PurQoses of Pesiqnated Funds

Reserve Fund: this fund is available for meeting any type of congregational expenditure
Hall Fund: this fund is for renovations, additions or replacements of the

congregation's Halls Guild Fund: this fund is for the activities of Cargill-Burrelton Church of Scotland Guild.

Purpose of Restricted Fund

Grant Account: This was opened 2018 for Grants received and retention of Cafe Funds

Cafe and Hut Funds (Designated) are held in this ale.

Nancy Robertson Fabric Fund: this fund was established by testamentary settlement and its use is restricted to fabric expenditure

3	<u>Collections for Third Parties</u>	2024	2023
	Scottish Poppy Appeal	55	

2024	2024	2024	2024	2023
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4 Analysis of Offerings and Donations

	12-723	12 723	13723
			g
Gift Aid Donations			705
Open Plate & Gift Aid Small Donations Scheme	2 460	4 839	3 787
Tax Recovered on Gift Aid Donations	4 839	615	776
	615		
Total		<u>55</u>	<u>96</u>

Notes to the 2024 Accounts	Unrestricted	Restricted	Legal
	Funds	Fund	Funds
	General	Designated	
	Fund		
Other Offerings and Donations	23,991	4,104	24,741
20,637	<u>20,637</u>		<u>23,991</u>

5 Analysis of Payments

Charitable Activities	Insurance
(e) Payments	Architect Fee
Giving to Grow	Upkeep of Church Grounds
Less Stipend Endowment Allowance	Printing, Stationery; Photocopying
Less Allowances Presby Glebe Vacancy	Collace Link
	YCSW salary & Pension
	Grant Spends
Repairs to Manse	Hub/Fareshare & Cafe Expenses Other Expenses
Manse Electricity	Guild Payments
Minister Travel	
Presbytery Dues	(b) Donations
Pulpit Supply	Guild and Other Projects
Organist Gardener, Cleaning. Payroll	
Services	Cost of Generating Funds
Fabric Repairs and Maintenance	
Heating and Lighting	20 391
	20 391

(3,219)		(3219)				
			33,148	625	23,292	57,065
						47,194
7 564		7564				
3,631		3631				
453		453				
506		506	-i 15			
3,118		3,118	488			
4 669		4 669	3303			
3,334		3,334	5 436			
4 433		4 433	1 148			
1 791		1 791	3542			
1 716		1 716	2,107			
100		100				
			481			
872		872				
	14154	14 154	12 814			
	1 588	1 588	5639			
	7 385	7 385	8978			
961	165	1 126	1 752			
	625	625				
(9 608)		(9,608)				
			<u>33.148</u>	<u>2,801</u>	<u>23,292</u>	<u>57,065</u>
				<u>3,426</u>	<u>2,801</u>	<u>2,532</u>
					<u>23,292</u>	<u>59,866</u>
						<u>49,726</u>
Offering Envelopes			57		57	84
			33,205	3,426	23,292	59,923
						49,810

6 Minister'S "(EDA

Congregations do not pay directly for the stipend and related costs of their own minister. All congregations contribute to the National Stipend Fund (as part of their Ministries and Mission Contribution) which bears the costs of all Ministers stipends and employers contributions for national insurance, pension and housing & loans funds. Ministers stipends are paid in accordance with the National Stipend Scale, which is related to years of service. For 2024 the minimum stipend was €31 642 Maximum Stipend in the 5th and subsequent years of service•

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CARGILL-BURRELTON CHURCH OF SCOTLAND APPENDIX TO 2024 ACCOUNTS

FUND SHELD FOR THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

(1) CONSOLIDATED FABRIC FUND	2024	2023
<u>Capital Account</u>		
Balance at 31 December 2024 (at cost)	373,010	39,232

Includes Transfer from 85 Manse Sale 23333778 after Expenses.

Market Value of balance at 31 December 2024 2391 ,208 36

Revenue Account

Receipts

	14 575	1 850
	14.575	1
	4.339	850
	(126)	23493
		(11)
Dividend received on Capital Account	6 509	1,751
Interest received on Revenue Account	8 066	
Payments		
Revenue released by General Trustees for Congregational Fabric Expenditure		
Excess Receipts		
Balance at 1 January		
Admin. Cost		
Balance at 31 December	18,489	4,339

The Capital and Revenue Funds can be released to meet Congregational fabric expenditure upon the production of vouchers to the Genera/ Trustees Any release of money from the Capital Fund requires Presbytery approval

(2) WOLFHILL ENDOWMENT FUND

expendable (e%-Capital Acgounn

Balance at 31 December 2024 (at cost)

Credit balance held at 31 December 2024 at cost 212509.59

Market Value of balance at 31 December 2024 215, 192.34.

Gain from Sale of Units. (Units sold for YCSW Salary) 647

Revenue Account

Receipts

Dividend and Interest received on Capital Account	398	
Dividend and interest received or Revenue Account	468	62
	866	747
Payments		
Revenue released to Congregation by General Trustees for-		
YCSW salary	(3 000)	
Excess (Payments) Receipts		747
Balance at 1 January 2024	2192	1 445
Balance at 31 December 2024 (AIC Funds transferred to Expendable A/C)	0	

Both the capital and accrued revenue are available. on production of vouchers to the General Trustees, to meet the cost of (a) transport hires for the benefit of members in the Wolfhill section of the parish (b) travel expenses of the parish minister and any Presbytery appointed locum (c) congregational fabric expenditure and (d) such other purposes as may be agreed by the Kirk Session the Presbytery and the Genera/ Trustees.