

The Church of Scotland

Kinnoull Parish Church, Perth

RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Charity No: SC 007509

Congregational No: 281675

KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

TRUSTEES' ANNUAL REPORT Year ended 31 December 2024

Reference and Administrative Information

Charity Details

Charity name: Kinnoull Parish Church of Scotland, Perth

Charity Registration Number: SC007509

Congregational Reference Number: 281675

Independent Examiner

Bankers

Bank of Scotland,
10-16 King Edward Street
Perth PH1 5UT

KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

Trustees' Annual Report (continued)

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Quoad Omnia Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are Elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills.

Organisational Structure

The Kirk Session is chaired by the Moderator and meets 6 times a year. The Kirk Session is responsible for both the spiritual and temporal affairs within the Church. Certain responsibilities are delegated to Committees, such as the Finance and Property Committees, but all these Committees report directly to the Kirk Session.

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.

The function of the Church is to draw people together in the worship of God, to extend His care and love in the community in mission and pastoral work.

It is a condition of membership that a person requires to be admitted on profession of faith, and membership is a requirement for participation in the Courts of the Church. However, worship is open to all, as is the provision of pastoral support and inclusion in Church-based community activities.

The Church of Scotland has an 'open' Communion Table to members of any branch of the Church or individual and is not restricted to members.

KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

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

The purposes of the Church are:

1. to offer Christian worship, fellowship, instruction, mission and service
2. to work for the advancement of the Kingdom of God throughout the world
3. to bring the ordinances of religion to the people within its Parish.

In order to fulfil these objectives Kinnoull Church has a number of local activities including:

- Sunday morning worship, Sunday Club for children, Crèche facilities for the very young, Cafe Church, Messy Church, Prayer Group, Guild, Thursday Fellowship Club, Transport for the elderly, Perth Food Bank activities, Blether Buddies, Book Club, 2 Chat and Chew groups, Music Group, Ladies' group and Men's group, Walking group and Messy Play for mothers and toddlers.
- Uniformed organisations for boys: Anchor Boys, Junior Section and Company Section Boys' Brigade.
- Hosting uniformed organisations for girls: Rainbows, Brownies and Guides.
- Youth work and school outreach which has been funded by the Church.
- Work with the physically disabled from Upper Springland through Faith & Light and providing facilities for them within the Church resulting in an increase in regular worshippers.

Achievements and Performance

The Church is in a healthy state both spiritually and financially and contributes to the general work of the Church of Scotland and the World Mission Council. It has well maintained Church properties. It brings spiritual care and befriending support to sheltered and residential accommodation in the Parish as well as to individuals, as well as organising social events open to, and supported by, the local community.

The broadcasting of the services (live streaming) is available through the website and this also offers a watch again feature during the week. As more and more people returned in person to "normal" church services, the number who are watching online has correspondingly decreased but there are still some 40 or so doing so.

During the week the facilities are very well used with church run groups for mothers and toddlers called Messy play on two mornings, Blether, Buddies, Thursday Club and a book club provide a variety of afternoon activities for the community and in the evenings two youth groups, Brownies, guides and Rainbows, a study group and a very healthy Boys Brigade and girls association involve many of the young people in the community. We also make use of Zoom for some evening activities particularly one involving a group of our young people now at university.

As a result of the economic situation it was decided to combine with the local community council to provide opportunities on Tuesdays and Fridays for local people to come into our warm halls and have soup and a chat.

KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

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

[REDACTED] the part-time Youth worker (a joint venture with the YMCA in Perth), has continued our involvement throughout the year with some 33 young people. This has expanded to now include a Messy Church and a Café Church at which some of the families attend. [REDACTED] has now moved on to a new venture and been replaced by [REDACTED]

During the year the Presbytery finalised its Presbytery Plan and confirmed that we are to remain a Single Charge but with a reduced Ministry Allocation of 0.5 FTE (only effective when [REDACTED] demits office) and after an extensive audit of our facilities by the congregation, we have now been permitted to retain both our buildings for the foreseeable future.

Members on Communion Roll at 31 December 2024: 325 (2023: 332) New Members: 7 (2023:3)

Financial Review

Monthly and weekly Offerings are our principal source of regular income.

In 2024 the total unrestricted donations received amounted to £65,848 (2023 - £58,016) split Gift Aid £30,246 (2023 - £31,827), Offering Plate £4,014 (2023 - £3,890), non Gift Aid Donations £9,886 (2023 - £10,143) and Tax Recovered on Gift Aid of £18,907 (2023 - £10,483). £2,795 (2023 - £1,673) other donations were also received.

The Church has several restricted funds, the main one being Friends of Kinnoull.

The total restricted donations received during the year amounted to £8,308 (2023 - £6,229).

The Unrestricted Funds show an operational surplus of £11,071 (2023 - £9,764) before transfers.

Restricted Funds show a surplus of £7,923 (2023 - £1,095) before transfers.

The consolidated surplus was therefore £18,994 (2023 - £10,859).

Areas of Financial Concern

There are currently no areas of financial concern.

Reserves Policy

It is the Trustees' policy to aim to hold reserves of approximately 9 months unrestricted expenditure. Currently this would equate to approximately £62,000.

At the year end, the Church held unrestricted reserves of £67,976 (2023 - £75,116) which is in excess of the reserves policy by approximately £6,000. The Kirk Session however considers it prudent to allow for a minimum of a further year of support to the Youth Work which has been committed to by way of a service agreement with Perth YMCA which contains a 12-month break clause. It is therefore considered that the reserves figure of £67,976 is appropriate in the circumstances.

KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

Trustees' Annual Report (continued)

Year ended 31 December 2024

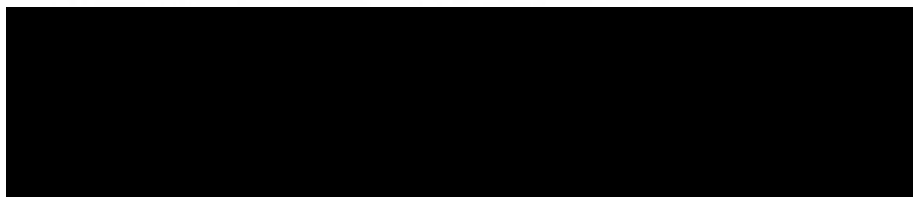
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The law applicable to Charities in Scotland requires the Charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and 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 methods 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operational experience.

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 Trustees 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.

Approved by the Trustees and signed on their behalf



Session Clerk

Date 30 / 3 / 2025

KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KINNOULL PARISH CHURCH OF SCOTLAND, PERTH

I report on the Accounts of the Charity for the year ended 31 December 2024 which are set out on pages 7 to 12 attached.

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 (as amended).

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 under Section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

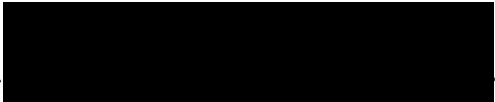
Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (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 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 (as amended), and
 - to prepare Accounts which accord with the accounting records and comply with Regulation 9 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:..........

Independent Examiner

Date:.....30/3/25.....

Kinnoull Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	65,848	8,308	-	74,156	64,245
Grants	3	330	42,153	-	42,483	22,882
		66,178	50,461	-	116,639	87,127
Charitable activities	3	1,050	-	-	1,050	350
Bank & Deposit interest		3,303	243	-	3,546	2,979
Other income	3	5,345	13,961	-	19,306	9,679
Consolidated fabric fund		-	-	-	-	-
		75,876	64,665	-	140,541	100,135
Activities for Generating Funds	3	-	-	-	-	1,415
Rental of premises	3	12,833	-	-	12,833	12,427
Sale of investments		5,004	-	-	5,004	-
<u>Total Receipts</u>		<u>93,713</u>	<u>64,665</u>	<u>-</u>	<u>158,378</u>	<u>113,977</u>
<u>Payments</u>	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		82,642	56,742	-	139,384	103,118
Governance costs		-	-	-	-	-
Purchase of investments		-	-	-	-	-
<u>Total Payments</u>		<u>82,642</u>	<u>56,742</u>	<u>-</u>	<u>139,384</u>	<u>103,118</u>
Excess of Receipts over (Payments) for the year		11,071	7,923	-	18,994	10,859
Transfers between funds	2	(8,845)	8,845	-	-	-
Surplus / (deficit) for year		<u>2,226</u>	<u>16,768</u>	<u>-</u>	<u>18,994</u>	<u>10,859</u>

Kinnoull Parish Church
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Note	£	£	£	£
<u>Bank & Deposit Balances</u>				
Bank & deposit balances				
Brought forward	2 (1,438)	44,723	43,285	32,426
Movement in year:				
Surplus / (deficit) shown on receipts and payments account	2,226	16,768	18,994	10,859
Carried forward	788	61,491	62,279	43,285
<u>Investments at market value</u>				
	Unrestricted Funds 2024	Restricted Funds 2024	Total Current period 2024	Total Last period 2023
	£	£	£	£
Church of Scotland Investors Trust				
Growth Fund	20,135	-	20,135	23,075
Income Fund	24,078	-	24,078	23,860
Income Fund	27,285	-	27,285	27,038
Income Fund (Friends of Kinnoull)	-	2,378	2,378	2,356
Total investments	71,498	2,378	73,876	76,329
Cost of Investments	67,757	2,512	70,269	73,750
<u>Assets</u>				
	£	£	£	£
Gift Aid Receivable	1,393	257	1,650	9,715
Weekly offerings to be banked	-	-	-	265
	1,393	257	1,650	9,980
<u>Liabilities</u>				
	£	£	£	£
Payments re collections for third parties	(2,213)	-	(2,213)	(1,411)
Prepaid rent and insurance	(3,095)	-	(3,095)	(3,034)
Other creditors	(395)	-	(395)	(1,947)
	(5,703)	-	(5,703)	(6,392)

The accounts were approved by the Kirk Session on 25/2/2025

For and on behalf of the Kirk Session

Session Clerk

Treasurer

Kinnoull Parish Church
Notes to the Accounts
Year ended 31 December 2024

1. Trustee Remuneration and Related Party Transactions

During the year, eight Trustees received reimbursement of expenses incurred totalling £1,864. In addition, [REDACTED] received £10,850 for her services as a Church Officer.

Council tax and water rates of £3,458 were paid for the Manse during the year.

No other Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the charity.

2. Statement of Balances

Movements in Funds (cash excluding investments)

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
<u>Restricted Funds</u>	£	£	£	£	£
Dr Hossack's Memorial Tablet	302	15	-	-	317
Bowerswell Family Burial Ground	1,462	76	-	-	1,538
Mr and Mrs Johnston Flower Fund	88	4	-	-	92
Friends of Phoenix	-	15,141	(23,986)	8,845	-
Friends of Phoenix - 2025/26	-	20,000	-	-	20,000
Youth Work Sessional Worker	567	4,000	-	-	4,567
Friends of Phoenix Winter Retreat	1,350	2,880	(2,898)	-	1,332
Messy Play Sessional Worker	4,882	-	(4,241)	-	641
Chat and Chew	1,095	2,500	(2,500)	-	1,095
Friends of Kinnoull	32,493	12,482	(17,996)	-	26,979
Flower Fund *	657	844	(724)	-	777
Guild Fund *	995	2,067	(2,036)	-	1,026
Thursday Club Fund *	243	1,478	(1,042)	-	679
Messy Play *	589	3,178	(1,319)	-	2,448
	<u>44,723</u>	<u>64,665</u>	<u>(56,742)</u>	<u>8,845</u>	<u>61,491</u>
<u>Unrestricted funds</u>					
Congregational Reserve	261	14	-	-	275
Organ Fund	-	-	(550)	550	-
General Fund	(1,699)	93,699	(82,092)	(9,395)	513
	<u>(1,438)</u>	<u>93,713</u>	<u>(82,642)</u>	<u>(8,845)</u>	<u>788</u>
Total Funds	<u>43,285</u>	<u>158,378</u>	<u>(139,384)</u>	<u>-</u>	<u>62,279</u>

* These funds each operate separate bank accounts not under the direct control of the Treasurer or Finance Team nor were these funds ever entered into the Church Bank Accounts, but are nevertheless incorporated within these accounts in accordance with Church of Scotland guidelines.

Kinnoull Parish Church

Notes to the Accounts (continued)

Year ended 31 December 2024

2. Statement of Balances (continued)

Purposes of Funds

Purposes of Unrestricted Funds

Congregational Fund

Funds not required for day to day operations to meet Reserves policy.

Organ Fund

On-going maintenance of organ - included in Main Account.

General Fund

Funds held for General Purposes.

Purposes of Restricted Funds

Dr Hossack's Memorial Tablet

Upkeep of family burial plot in the old cemetery.

Bowerswell Family Burial Ground

Help maintain areas within the cemetery.

Mr & Mrs Johnston Flower Fund

To provide flowers on the first Sunday in January each year.

Friends of Phoenix

To facilitate Youth Work in the church and parish. A grant from The National Lottery was received to contribute towards the costs of a youth worker for 2025 and 2026.

Friends of Kinnoull - General Fabric

Ongoing expenditure on church property.

Specific Purposes

Youth Work Sessional Worker

Funding received to cover the costs of a sessional youth worker.

Friends of Phoenix Winter Retreat

Funding received from The Gannochy Trust to cover the costs of providing groups of young people with the opportunity to experience travel and new environments.

Messy Play Sessional Worker

Funding received from The Gannochy Trust to cover the costs to develop and inspire children and young people through running a Messy Play group.

Chat and Chew

Funding received to cover the costs of providing facilities for people to meet and provide lunch.

Flower Fund

This is a fund to provide flowers for display during services of worship.

Guild Fund

Funds held by the Guild to carry out their activities.

Thursday Club Fund

Funds held by the Thursday Club to carry out their activities.

Messy Play Sessional Worker

Funds held to run the Messy Play group within the church.

Kinnoull Parish Church
Notes to the Accounts (continued)
Year ended 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	£	£	£	£	£
3. Analysis of Donations and Grants					
Non Gift Aid Donations	9,886	-	-	9,886	10,143
Open plate	4,014	-	-	4,014	3,890
Gift Aid Donations	30,246	4,506	-	34,752	35,631
Tax recovered on Gift Aid	18,907	2,090	-	20,997	11,708
Youth Scotland/Phoenix Project	-	440	-	440	454
Other Offerings, Donations etc	2,795	1,272	-	4,067	2,419
	<u>65,848</u>	<u>8,308</u>	<u>-</u>	<u>74,156</u>	<u>64,245</u>
Grants					
Perth & Kinross Council - Community Investment Fund	330	4,000	-	4,330	-
Bridgend, Gannochy and Kinnoull Community Council	-	2,500	-	2,500	2,520
Church of Scotland - Go For It	-	12,773	-	12,773	-
The Gannochy Trust	-	2,880	-	2,880	10,362
The National Lottery	-	20,000	-	20,000	10,000
	<u>330</u>	<u>42,153</u>	<u>-</u>	<u>42,483</u>	<u>22,882</u>
Charitable Activities					
Weddings and funerals	1,050	-	-	1,050	350
	<u>1,050</u>	<u>-</u>	<u>-</u>	<u>1,050</u>	<u>350</u>
Other Income					
Life and Work	714	-	-	714	378
Guild	250	2,067	-	2,317	2,314
Thursday Club	-	1,478	-	1,478	916
Flower Fund	-	844	-	844	670
Guides	50	-	-	50	-
Brownies	-	-	-	-	375
Rainbows	100	-	-	100	200
Boys' Brigade	500	-	-	500	400
Messy Play	-	3,178	-	3,178	2,003
Other income	3,731	6,394	-	10,125	2,423
	<u>5,345</u>	<u>13,961</u>	<u>-</u>	<u>19,306</u>	<u>9,679</u>
Activities for Generating Funds					
Fund raising events	-	-	-	-	1,415
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,415</u>
Rental of Premises					
Rent of store	8,008	-	-	8,008	7,862
Chat n Chew	2,500	-	-	2,500	3,850
Other bookings	2,325	-	-	2,325	715
	<u>12,833</u>	<u>-</u>	<u>-</u>	<u>12,833</u>	<u>12,427</u>
4. Analysis of Payments					
Costs of generating funds					
Offering envelopes	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Kinnoull Parish Church
Notes to the Accounts (continued)
Year ended 31 December 2024

	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
4. Analysis of Payments (continued)					
Giving to Grow apportionment	36,659	-	-	36,659	30,812
Presbytery dues	1,259	-	-	1,259	892
Ministry expenses	1,580	-	-	1,580	1,060
Insurance	5,616	-	-	5,616	5,155
Heat and light	7,302	-	-	7,302	3,534
Telephone and broadband	2,236	-	-	2,236	3,048
Youth worker - YMCA	-	22,026	-	22,026	22,112
Youth worker - Other expenses	-	4,858	-	4,858	3,440
Messy Play - sessional worker	-	4,241	-	4,241	-
Organists' fees	4,075	-	-	4,075	3,252
Church Officer and Cleaning Expenses	11,203	-	-	11,203	6,396
Property repairs and maintenance	4,497	16,619	-	21,116	3,310
Manse refurbishment	-	-	-	-	1,596
Audio visual system	972	-	-	972	-
Council Tax	3,458	-	-	3,458	3,550
Printing, stationery and advertising	1,170	-	-	1,170	1,189
Equipment	325	-	-	325	-
Organ and music	550	-	-	550	550
Guild expenses	-	2,036	-	2,036	1,928
Thursday Club expenses	-	1,042	-	1,042	879
Flower Fund expenses	-	724	-	724	813
Chat n Chew expenses	-	2,500	-	2,500	3,850
Messy Play expenses	-	1,319	-	1,319	2,244
Magazine costs	697	-	-	697	658
Life and Work	651	-	-	651	756
Bookkeeping fees	97	-	-	97	138
Donations	-	-	-	-	750
Other expenses	295	1,377	-	1,672	1,206
	<u>82,642</u>	<u>56,742</u>	<u>-</u>	<u>139,384</u>	<u>103,118</u>
Governance costs					
Independent examiner's fees	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other payments					
Purchase of investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5. 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, and the maximum stipend (in the fifth and subsequent years of service) was £38,884.

6. Collection for Third Parties

	2024	2023
	£	£
Christian Aid	2,212	416
Malawi Fruits	50	-
Poppy Scotland/Earl Haig Fund	306	201
Earthquake Appeal	-	575
	<u>2,568</u>	<u>1,192</u>

