

The Church of Scotland
KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY REFERENCE NUMBER – SC008021

CONGREGATIONAL REFERENCE NO: 271617


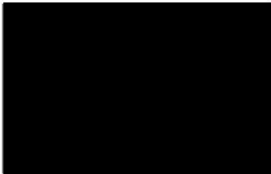
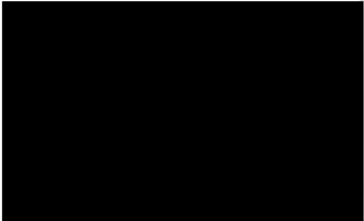
KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

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KIRKMICHAEL, STRALOCH AND GLENSHEE PARISH CHURCH

Reference and Administrative Details

Charity Name	Kirkmichael, Straloch and Glenshee Parish Church	
Scottish Charity Number	SC008021	
Congregation Reference Number	271617	
Contact Address	Main Street Kirkmichael Perthshire PH10 7NT	
Members of the Kirk Session		<i>Minister</i> <i>Treasurer</i> <i>Clerk to the Board/Session Clerk</i>
Members of the Kirk Board	All members of the kirk session are also members of the board, and in addition the following members of the church also serve on the board:  retired March 2024	
Principal Office Bearers	Minister Session Clerk Clerk to the Board Church Treasurer	
Independent Examiner	Alexander Gillespie Gillespie Inverarity & Co. Limited 33 Leslie Street Blairgowrie PH10 6AW	
Bankers	Bank of Scotland 51 High Street Blairgowrie PH10 6DA	

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Trustees' Annual Report

The trustees submit their annual report together with financial statements for the 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.

Recruitment and Appointment of Trustees

Members of the Kirk Session and 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. 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 minister and meets a minimum of four times a year. Responsibility for the management of the Session House is delegated to the Session House Committee, on which the Congregational Board, user groups and the community are represented and this in turn reports to the Congregational Board. The Kirk Session is also chaired by the minister and meets at least three times per year, and is responsible for the 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 of every parish of Scotland through territorial ministry. It co-operates with other churches in various ecumenical bodies in Scotland and beyond.

The Kirkmichael Session House & Open Learning Centre aims to provide facilities for use by the community for social, recreational, educational and spiritual use and to work with the community in the development of such uses of the Session House for the benefit of all.

The Church fundraising this year raised a small amount in Marmalade, Jam and Christmas card sales.

In addition to being used as a venue for local groups to meet, the Session House operates a Food larder, a warm space community drop in, book reading group, weekly 'Clicking Needles', various art and craft workshops for children, sewing group, Lego club etc. Our Community Engagement Officer also organises other events to meet the needs of the local community. She continues to send information into the community by emailing the Newsgroup and has set up a community WhatsApp group.

The parish newsletter 'Across the Glens' was printed twice this year which is distributed to members of the parish using the local shops and Session House. This enables those in the community to keep up to date with local news, events and activities.

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Trustees' Annual Report (continued)

Achievements and Performance

Kirkmichael and Glenshee Churches are both closed, services are being held in the Session House or sometimes in the village hall.

Our membership is 50.

We were able to gift items towards a Christmas hamper to Epacts. We continue to be well supported.

Financial Review

Our main source of income is from donations and fundraising.

The main sources of fundraising this year were from the sales of marmalade and jam and card sales.

The income from legacies and grants was £30,101 (2023 - £14,700). The church has recorded a surplus of £14,359 in the year.

Reserves Policy

The Trustees would aim to have reserves for six months of spending in the event of no income. At the year end the Church held unrestricted cash funds of £9,484 (2023 - £9,192). The church also held £27,019 (2023 - £12,952) of restricted funds which had been provided for the purposes specified in note 9.

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.

Date 13th April 2025

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Independent Examiner's Report

We report on the accounts for the year ended 31 December 2024 which are set out on pages 7 to 13.

Respective Responsibilities of the 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 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1) (c) of the 2005 Act and to state whether particular matters have come to our attention.

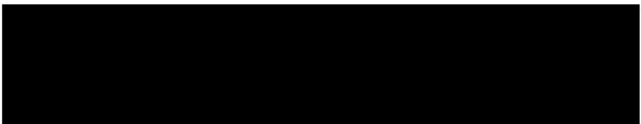
Basis of independent examiner's statement

Our 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 we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention

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


Gillespie Inverarity & Co Limited
Chartered Accountants and Registered Auditors
33 Leslie Street, Blairgowrie

Date – 15/1/2025

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Year Ended 31 December 2024

Receipts and Payments Account

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
Receipts					
Donations - open plate		696	305	1,001	1,725
Donations - gift aid		4,224	-	4,224	3,789
Donations - Pitcarmick Fund		-	-	-	2,459
Donations - News Group		-	75	75	90
Tax recovered on Gift Aid Donations		2,365	-	2,365	-
Donations - other		-	-	-	1,224
Total donations	4	7,285	380	7,665	9,287
Legacies/ Grants	8	-	30,101	30,101	14,700
Fundraising Events		520	251	772	266
Investment Income		5	-	5	4,715
		7,810	30,733	38,543	28,968
Rental of premises		-	533	533	501
ATG Revenue		-	143	143	215
Friends of Session House subscriptions		-	60	60	60
Other Session House Activities		-	692	692	3,298
Other Income		6,156	1,070	7,226	1,708
Fabric Fund		2,839	-	2,839	6,620
Ministries & Missions Allocation Refund		-	-	-	6,033
Total Receipts		16,805	33,230	50,035	47,403
Payments					
Cost of generating funds	5	-	-	-	-
Charitable activities	6	16,641	17,963	34,604	38,822
Governance costs	7	1,072	-	1,072	605
Total Payments		17,713	17,963	35,676	39,426
Net receipts / (payments)	-	908	15,267	14,359	7,977
Transfer to / (from) funds		1,200 -	1,200	-	-
Surplus / (deficit) for the year		292	14,067	14,359	7,977

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Year Ended 31 December 2024

Statement of Balances

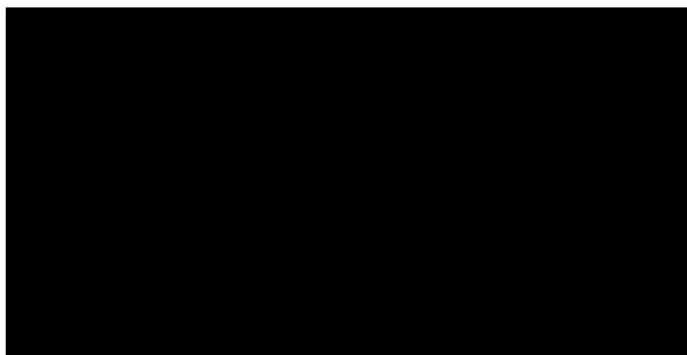
		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Note				
Bank & Cash Balances					
Brought forward		9,192	12,952	22,144	14,167
Movement in year:					
Excess of receipts over payments		292	14,067	14,359	7,977
		<u>9,484</u>	<u>27,019</u>	<u>36,503</u>	<u>22,144</u>
Investments at cost	10	-	-	-	-
Investments at market value	10	-	-	-	-

The accounts were approved by the Kirk Session/Congregational Board on 2025.

For and on behalf of the Kirk Session/Congregational Board

Session Clerk

Treasurer



KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Notes to the Accounts

1) Accounting Policies

(a) Basis of accounting

The accounts are prepared under the historical cost convention, in accordance with applicable Accounting Standards, the 2015 Statement of Recommended Practice and the Charities Accounts (Scotland) Regulations 2006.

There is no difference between the surplus on ordinary activities in the Receipts and Payments Accounts and its historical cost equivalent.

(b) VAT

The Church is not registered for VAT and therefore the expenditure is shown inclusive of VAT.

2) Trustee Remuneration and Related Party Transactions

Expenses totalling £320 (2023 - £320) were paid to the Minister (note 6).

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year and no remunerations were paid to trustees during the course of the year.

3) 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 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 5th and subsequent years of service £38,884.

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Notes to the Accounts (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	2023 £
4 Analysis of Donations				
WFO Scheme (non gift aided)	-	-	-	-
Gift Aid donations	4,224	-	4,224	3,789
Pitcarmick Fund	-	-	-	2,459
Ordinary offerings (open plate)	696	305	1,001	1,725
Other offerings, donations etc.	-	75	75	1,314
Donations per receipts account	4,920	380	5,300	9,287
Tax recovered on gift aid donations	2,365	-	2,365	-
Total donations	7,285	380	7,665	9,287
5 Costs of Generating Funds				
Fundraising costs	-	-	-	-
6 Charitable Activities				
Activities	-	472	472	3,476
Pitcarmick Fund	-	156	156	1,311
Minister's expenses	320	-	320	320
Presbytery dues	-	-	-	278
Other staffing costs	-	13,644	13,644	12,390
Manse repairs	334	-	334	3,855
Church repairs and maintenance	3,044	-	3,044	241
Utilities	2,392	1,336	3,728	5,071
Insurance	8,299	-	8,299	6,026
Organ and music	1,300	-	1,300	1,175
ATG expenses	-	351	351	422
Course/activity expenses	-	446	446	-
IT & office costs	80	243	323	-
Sundry expenses	872	84	956	548
Perth & Kinross Council Food for Life	-	127	127	1,258
Perth & Kinross Community Investment	-	275	275	-
Hamper/Larder	-	646	646	501
Warm rooms	-	184	184	450
Donation returned	-	-	-	1,500
	16,641	17,963	34,604	38,822
7 Governance Costs				
Independent examination fee	1,072	-	1,072	605
	1,072	-	1,072	605

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Notes to the Accounts (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
8 Legacies and Grants				
Drumderg Community Fund	-	26,000	26,000	800
Perth & Kinross Council Grant	-	3,901	3,901	250
Lascelles Trust	-	-	-	1,000
Mount Blair Community Trust	-	-	-	6,000
Micro Grant - Christmas Lights	-	200	200	-
Gannochy Trust	-	-	-	6,650
	-	30,101	30,101	14,700

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Notes to the Accounts (continued)

	At 1st January 2024 £	Incoming Resources 2024 £	Outgoing Resources 2024 £	Transfers 2024 £	At 31 December 2024 £
9 Movement of Funds					
Restricted funds					
Session House	12,952	33,230	17,963	(1,200)	27,019
	<u>12,952</u>	<u>33,230</u>	<u>17,963</u>	<u>(1,200)</u>	<u>27,019</u>
Unrestricted funds					
Designated fabric fund	63,170	-	-	(2,839)	60,331
General fund	(53,978)	16,805	17,713	4,039	(50,847)
	<u>9,192</u>	<u>16,805</u>	<u>17,713</u>	<u>1,200</u>	<u>9,484</u>
Total funds	<u>22,144</u>	<u>50,035</u>	<u>35,676</u>	<u>-</u>	<u>36,503</u>

Purposes of restricted funds

Session House

This is to provide training, social and recreational facilities for the local community.

Across the Glens

This is to raise money to cover the costs of producing the parish newsletter.

Purposes of designated funds

Fabric Fund

This is for money set aside for the maintenance of Church property.

KIRKMICHAEL, STRALOGH AND GLENSHEE PARISH CHURCH

Notes to the Accounts (continued)

	2024 £	2023 £
10 Funds held on behalf of the congregation by the Church of Scotland General Trustees		
Capital Account - 6172		
Balance at 31 Dec at cost	<u>9,636</u>	<u>2,709</u>
Market value at 31 Dec	<u>7,951</u>	<u>3,441</u>
Capital Account - 6175		
Balance at 31 Dec	<u>-</u>	<u>3,661</u>
Market value at 31 Dec	<u>-</u>	<u>6,734</u>
Revenue Account - 6171		
Balance at 31 Dec	<u>21,747</u>	<u>17,160</u>
Investments Held Locally		
40 units in the General Investment Fund of the Church of Scotland Trust		
Balance at 31 Dec at cost	<u>-</u>	<u>20</u>
Market value at 31 Dec	<u>-</u>	<u>233</u>