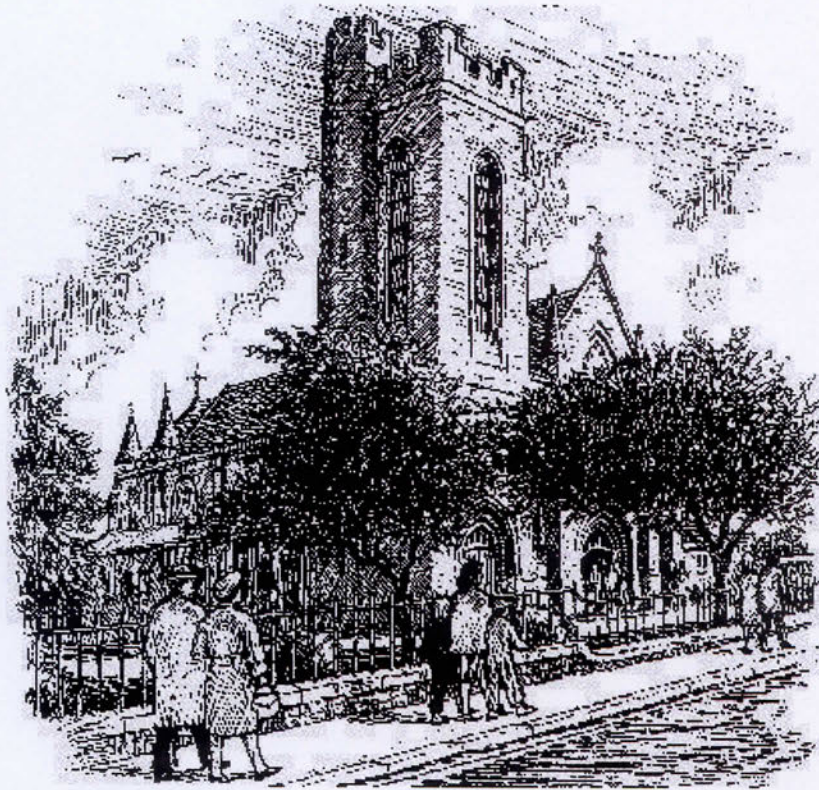


The Church of Scotland Invergowrie Parish Church



Congregation No: 291757

Charity No: SC 009454

Annual Report 2023

Receipts & Payments Accounts

Document Date : 26 February 2024

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

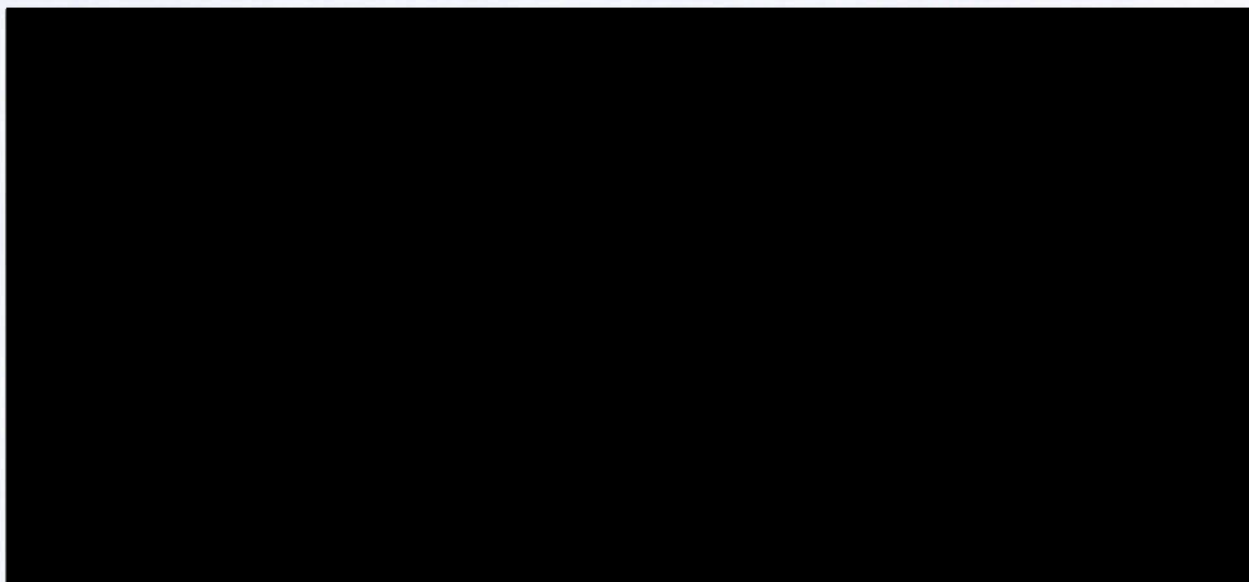
The Trustees present the annual report and accounts for Invergowrie Parish Church.

Reference and Administrative Information

Charity Name :	Invergowrie Parish Church of Scotland
Charity Registration Number :	SC 009454
Congregational Reference Number :	291757
Contact Address :	The Manse, 2 Boniface Place, Invergowrie, Dundee, DD2 5DR
Telephone :	01382 561523
Web site :	www.carseandsidlawchurches.org
Facebook :	@Invergowrieparishchurch

Trustees

Kirk Session



Congregational Board

The Congregational Board comprises the Kirk Session and the following trustees.



** deceased

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Principal Office-bearers during the year

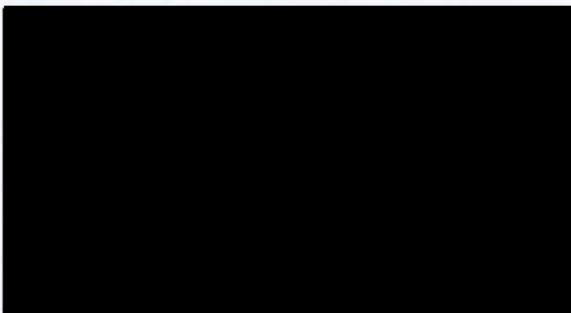
Ministers :

Session Clerk :

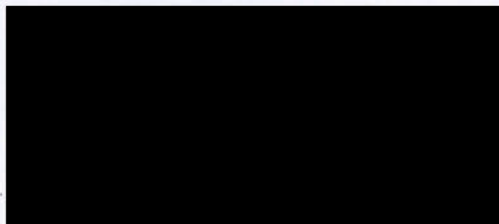
Chair of the Congregational Board :

Clerk to the Congregational Board :

Church Treasurer :



Independent Examiner



Bankers

Royal Bank of Scotland
Dundee Chief Office (A) Branch
3 High Street
Dundee
DD1 9LY

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution (amended form as approved by the General Assembly of the Church of Scotland 21st May 1994).

Recruitment and Appointment of Trustees

Members of the Kirk Session and the 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. (Elders are elected by majority vote of the Kirk Session.) The ministers, are members of the Kirk Session, and are elected by the majority vote of the congregation and inducted by Presbytery. 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 by majority vote of the Board and serve for a period of three years after which they must seek re-election.

Organisational Structure

The Congregational Board is currently chaired by an elected member of the Board and meets a minimum of six times in a year. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session which meets a minimum of six times a year is responsible for 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 in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Achievements and Performance

Invergowrie Parish Church continues to promote Christian beliefs and attitudes in the village and surrounding areas, with outreach being one of the main purposes of our Congregation which at the present time numbers 199 down 14 from 2022.

██████████ and ██████████ have continued to produce a very broad range of online communications including a weekly YouTube service, which includes contributions from the Congregation. They are also ministers to the Carse of Gowrie Churches (Abernyte, linked with Inchtute & Kinnaird, linked with Longforgan) and responsible for a pioneer ministry to the new Dykes of Gray housing development.

Joint Sunday morning services were held, normally on the first Sunday of every second month, in one of the four Churches. There is also a joint evening prayer time, held monthly in one of the Churches.

As well as joint services, joint social and other events are being publicised across the Carse Churches, Invergowrie Church and the other churches in the Carse and Sidlaw Congregational Grouping. A new joint web site, www.carseandsidlawchurches.org, was set up this year with a single events calendar and many other links to various joint and individual Church information including links to the YouTube channel.

A small group was set up with delegates from the Kirk Sessions of Abernyte, Inchtute & Kinnaird, Longforgan and Invergowrie, to explore the possibility of church union. The group is unanimously in favour of union, and in 2024 discussions will be widened to further explore union with the full Kirk Sessions and members of all four congregations.

The Invergowrie Easter service on 9th April was held outdoors in Invergowrie Park, and successfully attracted local people who do not normally attend church.

Village Easter and Christmas church events schedules are distributed throughout the entire village.

A number of members regularly contribute to the weekly Sunday service, normally by delivering the Bible readings for the service, but occasionally members take a fuller role in the service particularly if it is a special service, for example, at Easter or Christmas, but also on other occasions.

As mentioned above, a wide range of social events are now publicised through the Carse and Sidlaw Church web site events calendar and in the weekly order of service. Invergowrie coffee mornings were restricted to one every three months this year, but we plan to get back to monthly coffee mornings in 2024.

With a number of the congregation being elderly and housebound, with some in care homes, the pastoral care group works to enable effective pastoral care not only to those members in this situation but also to anyone within the parish. Contact can sometimes be difficult, and has to be arranged via telephone.

Due to the enormous increase in energy costs, Sunday services were held in the Church Hall for the first three months of the year, but resumed in Church on 2nd April, Palm Sunday.

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Junior Church activities have changed significantly since the start of the pandemic. In recent years numbers have dropped to a very low level, making organising activities difficult. Recently, as the young people grew up, some moved on to college/university elsewhere, and others have joined the church choir.

The Guild has 18 members including members from other denominations living in Invergowrie, and normally holds monthly meetings from October to March with a wide range of speakers, entertainment and other activities. A successful musical evening was held in the Church on 12th September open to all members of the congregation and other local church members, and a coffee morning was held in 16th September to raise funds for Guild Projects.

Carse Community Café: In 2018 the Church adopted the local Carse Community Café originally established by PKAVS (OSCR charity number SC005561, web address www.pkavs.org.uk) as a non-commercial café, run entirely by volunteers, for local people to attend in a relaxed atmosphere and is open to the community, unpaid carers and to cared for families in the area. The Café normally meets for about 2 hours on the last Thursday of the month. For the first time since the pandemic, the Café had a full year of meetings, meeting ten times with a summer break during July and August. Normally about 20 people attend the meetings, plus volunteers. The Café does donate funds to charities, this year to Food Train Connects, an organisation that helps people who need advice about buying food. Food Train Connects did provide a speaker at the Café meeting in November 2022. Normally the Café provides a chance to chat, meet other people and to gain information. There is normally an activity, entertainment, or an information speaker every month. (See pages 6 and 13 for further details.)

Congregational Board Committees

The **Finance Committee** works to effectively administer the business affairs of the church and meets prior to each Congregational Board meeting or on special occasions when necessary.

The **Property Committee** works to maintain the fabric of the church buildings and the manse and all of these are in good condition at the present time.

Summary

Invergowrie Church is in good heart with a strong and generous membership. Committees and groups are working hard to create a happy, open, friendly and Christian fellowship. The regular annual decline in congregational numbers, not just in Invergowrie but elsewhere, means that the challenges are very high and the impact of any change may require church people to be open to very significant change. Exploration of union with the other Carse churches is a prime example of possible change. This may require the broader involvement of people in services and online communication facilitated by the serving ministers, to make for example, weekly online services something to look forward to, to be encouraged in faith and inspiration.

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Financial Review

Voluntary income is very slightly up from £53,666 in 2022 to £54,306 (up 1%) although that hid increases and decreases within particular income categories. Other incoming resources is substantially up from £4,457 in 2022, to £9,741 in 2023 (up 119%), with all categories of other incoming resources increasing, notably bank interest increasing from £690 in 2022, to £3,409 in 2023. Total receipts of £64,047 are up £5,924 (10%) from £58,123 in 2022. See Notes 1 and 2 for full details.

Payments have increased significantly from £67,062 to £87,804 (up 32%). This is due entirely to the cost of an enhanced audio system and a new video system being installed in the Church (cost £14,513), and a new kitchen being installed in the Hall (cost £16,871). Both these special fabric costs were met from the Fabric Fund. A further sum of £5,512 was spent from the General Fund repairing damaged stained glass windows. Electricity costs at £5,088 appear to be down significantly from £11,107 in 2022, however a significant electricity liability of £3,468 mentioned on page 10, should be noted.

See Notes 3, 4 and 5 for other payment details.

Over the year total funds decreased by £23,757 (15%) to £137,517 compared to £161,274 in 2022. See notes 6, 7, 8 and 9 for details of all funds.

Following the induction of ministers [REDACTED] as ministers to the Carse Churches in 2021 as well as being ministers in Invergowrie, some costs such as manse council tax, and telephone/internet/IT/AV, are now split 50/50 between Invergowrie Parish and the Carse Churches.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months expenditure to cover general needs. At the year end, the Church held unrestricted funds of £110,320 down from £134,244 in 2022. This sum was divided as follows, with £70,296 designated for the Fabric Fund, £7,640 for the Organ Fund, £357 for the Guild, £726 for the Junior Church Charity Fund, £1,778 for the Youth Fellowship Fund, and £1,023 for the Flower Fund. See Note 6 for details.

The Church also held £27,197 of Restricted and Endowment funds. See Notes 6, 7 and 8 for full details.

Total funds over the year have decreased by £23,757.

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

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.



Session Clerk

Date : 26 February 2024

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Independent Examiner's Report to the Trustees of Invergowrie Parish Church

I report on the accounts of the charity for the year ended 31st December 2023 which are set out in full on pages 9 to 15.

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 the 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

1. which gives me 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 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.

Name :

Address :

Gillespie Inverarity & Co Limited
33 Leslie Street
Blairgowrie
PH10 6AW

Date :

26 March 2024

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Receipts and Payments Account – Financial Activity

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Receipts						
(figures from page 11)						
Voluntary income	1	53,140	1,166		54,306	53,666
Other incoming resources	2	9,130	611		9,741	4,457
Total Receipts		62,270	1,777		64,047	58,123
Payments						
(figures from page 12)						
Costs of generating funds	3	0			0	399
Charitable activities	4	86,194	1,610		87,804	66,663
Governance costs	5	0			0	0
Total Payments		86,194	1,610		87,804	67,062
Excess of Receipts over Payments before transfers		(23,924)	167		(23,757)	(8,939)
Transfers	6					
Excess of Receipts over Payments		(23,924)	167		(23,757)	(8,939)
Fund Balances at 1 Jan						
(figures from page 13)		134,244	2,030	25,000	161,274	170,213
Fund Balances at 31 Dec		110,320	2,197	25,000	137,517	161,274
(figures from page 13)						

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Statement of Balances

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Cash at bank and in hand						
Balances brought forward	6	134,244	2,030	25,000	161,274	170,213
Movement in year (figures from page 9)						
Excess of receipts over payments	6	(23,924)	167		(23,757)	(8,939)
Balances carried forward	6	<u>110,320</u>	<u>2,197</u>	<u>25,000</u>	<u>137,517</u>	<u>161,274</u>
Assets						
Gift Aid Receivable		8,204			8,204	9,670
Total Assets		<u>8,204</u>			<u>8,204</u>	<u>9,670</u>
Liabilities						
End of year electricity**		3468			3468	(465)
Hall cleaning		240			240	224
Travel expenses December		80			80	320
Total Liabilities		<u>3788</u>			<u>3788</u>	<u>79</u>

** Normally electricity costs are a liability, but in 2022 due to a combination of repeated price changes by the energy supplier, a switch to a new and cheaper fixed cost contract from 1 December 2022, and difficulties matching the various changes to accurate meter readings, we were approximately £465 in credit.

The accounts were approved by the Kirk Session and Congregational Board (the Trustees) on 26th February 2024.

For and on behalf of the Kirk Session and the Congregational Board (the Trustees)

[Redacted Signature]

[Redacted Signature]

Session Clerk

[Redacted Signature]

Honorary Treasurer

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Notes forming part of the financial statements

Analysis of Receipts	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Note 1. Voluntary Income					
WFO Scheme (non Gift Aid)	1,904			1,904	2,270
Gift Aid Donations	32,817			32,817	34,675
Tax Recovered on Gift Aid	10,001			10,001	9,941
Ordinary Offerings (Open Plate)	2,645			2,645	2,864
Other Offerings, Donations (1)	2,740			2,740	2,344
Legacies	2,000			2,000	0
Endowment Income	569			569	569
Designated Other Offerings (2)	463	1,166		1,630	1,003
Total	53,140	1,166		54,306	53,666
Note 2. Other Incoming Resources					
Weddings and Funerals	1,216			1,216	495
Coffee Mornings/ Sunday Teas	2,034			2,034	1,079
Other Income (3)	930			930	648
Use of Premises (Hall Rent)	1,541			1,541	1,110
Carse Community Café Income		611		611	435
Bank Interest	3,409			3,409	690
Total	9,130	611		9,741	4,457
Total Receipts	62,270	1,777		64,047	58,123

(1) Other offerings to, for example, the Church or the Guild

(2) Other specific designated offerings to, for example, Junior Church, Flower Fund, Youth Fellowship Fund, or Charity Fund

(3) In 2023 this consisted of £490 of Life & Work subscriptions refund, and a £440 transitional minister's expenses payment from the Carse Churches

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Analysis of Payments	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Note 3. Costs of Generating Funds					
WFO Offering Envelopes	<u>0</u>			<u>0</u>	<u>399</u>
Note 4. Charitable Activities					
Ministries & Mission Allocation	22,727			22,727	36,455
Presbytery Dues	883			883	0
Church of Scotland Guild	252			252	234
Ministers' Travelling Expenses	1,200			1,200	720
Telephone, Internet, IT/AV Costs	598			598	749
Pulpit Supply	220			220	263
Other Staffing Costs	1,392			1,392	1,312
Fabric Repairs & Maintenance	43,054			43,054	4,533
Manse Council Tax	1,497			1,497	1,439
Insurance	5,123			5,123	4,626
Electricity	5,088			5,088	11,107
Office Expenses	1,052			1,052	991
Organ, Music & CCLI Fees	629			629	532
Junior Church	17			17	39
Youth Fellowship	0			0	469
Pastoral / Outreach / Worship	202			202	470
Other Expenses	1,160			1,160	840
Carse Community Café Expenses		489		489	673
Donations to Charities	1,100	1,121		2,221	1,220
Total	<u>86,194</u>	<u>1,610</u>		<u>87,804</u>	<u>66,663</u>
Note 5. Governance Costs					
Professional Fees	<u>0</u>			<u>0</u>	<u>0</u>
Total Payments	<u>86,194</u>	<u>1,610</u>		<u>87,804</u>	<u>67,062</u>

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Note 6. Movements in Funds	At 1 Jan 2023 £	Receipts	Payments	Transfers	At 31 Dec 2023 £
Unrestricted Funds					
General Fund - Undesignated	22,754	58,422	53,326	650	28,500
Junior Church Fund - Undesignated	613	463	350		726
Church Guild Fund - Undesignated	297	1,844	1,134	(650)	357
Fabric Fund - Designated	100,039	1,541	31,384		70,296
Organ Fund - Designated	7,640				7,640
Flower Fund - Designated	1,023				1,023
Youth Fellowship Fund -Designated	1,778				1,778
Total	134,244	62,270	86,194	0	110,320
Restricted Funds					
Charity Fund	365	1,166	997		534
Carse Community Café Fund	1,550	611	614		1,547
War Memorial Fund	115				115
Total	2,030	1,777	1,610		2,197
Endowment Funds					
Sheila M Thomson	25,000				25,000
Total Funds	161,274	64,047	87,804		137,517

Note 7. Purposes of Endowment Funds

Income from the Sheila MacLeod Thomson legacy is to be used for the upkeep of the Church fabric.

Note 8. Purposes of the Restricted Funds

Charity Fund : This is a fund to assist other charities: local, national and international

Carse Community Café Fund : This fund is used by the **non-commercial** Community Café, run entirely by volunteers, to support the community, unpaid carers and cared for families in the (Invergowrie) Carse of Gowrie area. (See pages 5 and 6 for further details about the Café.)

War Memorial Fund : This is a fund used to maintain the War Memorial and Remembrance Garden.

Now Closed : The Renovation Fund was established many years ago to finance significant refurbishment of Church property. This fund stood at zero (£0.00) for the whole of 2022 and has been closed. This was approved at the Congregational Board meeting on the 27th February 2023.

Note 9. Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the church property. It should be noted, however, that "everyday wear and tear" is financed by the General Fund, so that the General Fund more accurately reflects the running costs of the Church.

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Organ Fund : The Trustees have set aside funds for any organ repairs which may be necessary.

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

Junior Church Fund : This fund is utilised exclusively by the "Sunday School" for collections and donations to charities.

Youth Fellowship Fund : This fund is used for outreach to the youth of the community.

Note 10. Staff Costs and Numbers


	2023	2022
	£	£
Salaries and Wages	<u>1,392</u>	<u>1,312</u>

The number of employees during the year, calculated on the basis of a head count, was 1.
There are no full time members of staff.

Ministers' 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 £30,135 and the maximum stipend (in the fifth and subsequent years of service) £37,032.

Note 11. Trustee Remuneration and Related Party Transactions

	2023	2022
	£	£
		
Manse Council Tax	1,497	1,439
Travelling Expenses	1,200	720
Telephone, Internet, IT/AV	<u>423</u>	<u>586</u>
Total	<u>3,120</u>	<u>2,745</u>

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.

Note 12. Related Charities

There are no separately registered charities, trusts etc which are under the control of some or all of the congregation's charity trustees.

Note 13. Tangible Fixed Assets

All buildings utilised by Invergowrie Parish Church are vested in the General Trustees of the Church of Scotland. All office equipment owned by Invergowrie Parish Church has zero residual value.

Invergowrie Parish Church of Scotland

Trustees' Annual Report Year Ended 31 December 2023

Note 14. Investments

No investments are held by Invergowrie Parish Church.

Note 15. Collections for Third Parties

	2023	2022
	£	£
Christian Aid	**546	**340
DEC Afghan Appeal		200
Dundee Food Bank	250	200
Food Train Connect	25	25
Guild Projects	750	280
Honduras, English language teaching	350	
Invergowrie Village Christmas Lights	100	50
Vision PK – Perth		25
Poppy Scotland	100	100
Scottish Bible Society	100	
	<hr/>	<hr/>
Total	<u>2,221</u>	<u>1,220</u>

The aforementioned contributions to charity are an amalgamation of all contributions from the Church, the Church Guild, the Junior Church and the Carse Community Café.

Church charity funds are normally generated mainly by a December coffee morning and other special appeals during the year.

** Many members of the congregation donated to Christian Aid via a cheque made out to Christian Aid or via the on-line e-envelope Christian Aid donation scheme. These donations do not pass through church accounts.