

# Carse of Gowrie Kirk (Church of Scotland)

Scotland · Charity number SC009839

## Details

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**Known as** Inchture and Kinnaird Parish Church of Scotland

**Status** Active

**Legal form** Unincorporated association

**Part of** The Church of Scotland (SC011353)

**Registered** 1959-09-18

**Register** [View on the OSCR register](#)

## Contact

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**Address** Carse of Gowrie Kirk Manse  
2 Boniface Place  
Invergowrie  
Perth and Kinross  
DD2 5DR

**Website** [www.carseandsidlawchurches.org](http://www.carseandsidlawchurches.org)

## Activities

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

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

**What the charity does:** The Church of Scotland is Trinitarian in doctrine, Reformed in tradition, 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.

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

**Objectives:** The advancement of religion.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£38,927	£40,926	-	2
2023-12-31	£43,335	£37,284	-	2
2022-12-31	£39,811	£38,104	-	2
2021-12-31	£38,445	£31,810	-	2
2020-12-31	£43,436	£45,843	-	2

**Carse of Gowrie Kirk (Church of Scotland)**

Scotland - Charity number SC009839

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# Accounts

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**Presbytery of Perth:**  
**Inchture and Kinnaird Parish**  
**Church of Scotland**

ANNUAL REPORT AND ACCOUNTS  
for  
Year ended 31st December 2024

CONGREGATIONAL NUMBER: 291756

SCOTTISH CHARITY NUMBER: SC009839

SORP 2024 Account

# **Perth: Inchtore and Kinnaird Parish Church of Scotland**

## **Trustees Report**

### **Year ended 31<sup>st</sup> December 2024**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> December 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note A to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (version effective from 1 Jan 2015) applicable in the UK and Republic of Ireland published 16 July 2014.

### **Objectives and activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition, 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.

Services of Public Worship are held in Inchtore Church at 9.30am. A time of fellowship after the morning service, each Sunday is encouraged with tea, coffee, juice and biscuits served in Inchtore Church.

### **Achievements and performance**

Attendance at Public Services average (on Sunday mornings) 30-40; with increases in attendances at the two stated Morning Communion Services. Maundy Thursday and Watchnight Services in the region of 30 and 80 respectively. The Sunday School roll is 8. The special School assemblies at Inchtore Church at Easter and Christmas are open to parents and friends with the Church welcoming some 90 to 120 (including pupils) into the Church.

A Linked Parishes Website has been developed which provides contact information regarding Church personnel, and regularly updated information regarding Church Services and Events. The weekly church service is also made available on the church website.

### **Reserves Policy**

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. On 31 December 2024 the charity held £11,615 in unrestricted funds and the Trustees consider this to be appropriate to allow them to pay on-going costs. This represents just under three months of expenditure.

**Perth: Inchtute and Kinnaird Parish Church of Scotland**  
**Trustees Report**  
**Year ended 31<sup>st</sup> December 2024**

**Risk Management**

Like many Churches the Kirk Session is aware of the decreasing income from the active congregation. It has an active fund-raising group setup to raise additional income throughout the year. This along with increasing links to proposed union Churches has allowed the Kirk Session to mitigate the decreasing regular income. The Church is currently exploring the option of forming a union with the other Churches in the Carse. These are the current Churches we are already linked with, Abernyte and Longforgan, plus the addition of Invergowrie. The union with these churches will come into effect on the 1<sup>st</sup> January 2025.

**Structure, Governance and Management**

The congregation is a registered charity no SC09839 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulation of the General Assembly of the Church of Scotland.

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, which meets approximately five times a year, is responsible for the leadership and governance of the congregation. It delegates certain of its responsibilities to committees which it appoints – the members of these committees being elders and ordinary members of the congregation and all of them being selected according to their relevant skills and talents. All committees are responsible to the Kirk Session.

**Perth: Inchtire and Kinnaird Parish Church of Scotland  
Trustees Report  
Year ended 31<sup>st</sup> December 2024**

**Reference and Administrative Information**

**Trustees**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>
1			
2			
3			
4			
5			01/01/24 – 02/09/24
6		Presbytery Elder	
7			01/01/24 – 29/5/24
8			
9			
10		Minister	
11		Deputy Session Clerk	
12			
13			
14		Minister	
15			
16			
17		Session Clerk	
18		Treasurer	

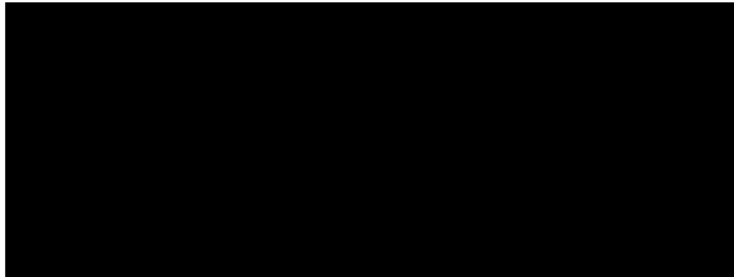
**Perth: Inchtore and Kinnaird Parish Church of Scotland  
Trustees Report  
Year ended 31<sup>st</sup> December 2024**

**Principal Office-bearers**

Ministers:

Session Clerk:

Church Treasurer:



**Principal Office**

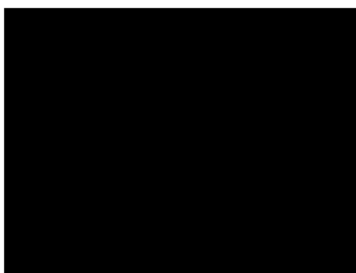
Charity Name: Dundee: Inchtore and Kinnaird Church

Contact Address: 29 Mortimer Drive  
Monifieth  
Angus  
DD5 4JF

Charity Registration Number: SC009839

Congregation Reference No: 291756

**Independent Examiner**



**Bankers**

The Royal Bank of Scotland  
Dundee Chief Office  
3 High Street  
Dundee  
DD1 9LY

**Perth: Inchtute and Kinnaird Parish Church of Scotland  
Trustees Report  
Year ended 31<sup>st</sup> December 2024**

**Trustees' Responsibilities in Relation to the Financial Statements**

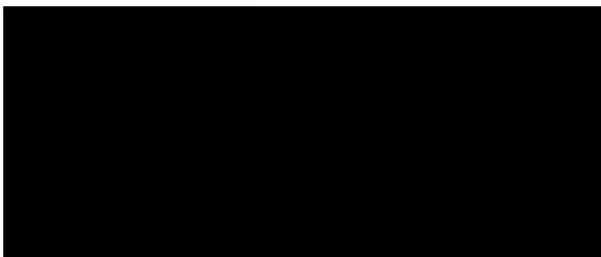
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements each year which show a true and fair view of the state of affairs of the charity and of 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 method 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 operation existence.

The trustees 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(as amended) 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,



**Perth: Inchtute and Kinnaird Parish Church of Scotland  
Trustees Report  
Year ended 31<sup>st</sup> December 2024**

**Independent Examiner's Report to the Trustees of Dundee: Inchtute and Kinnaird Church**

I report on the accounts of the charity for the year ended 31 December 2024.

**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) (a) to (c) 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 the 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 accounts.

**Independent examiner's statement**

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

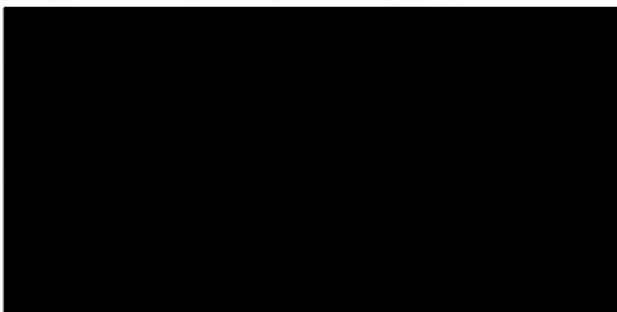
1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 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



Professional Qualification: Institute of Chartered Accountants of Scotland

Address:



Signature:

Date:

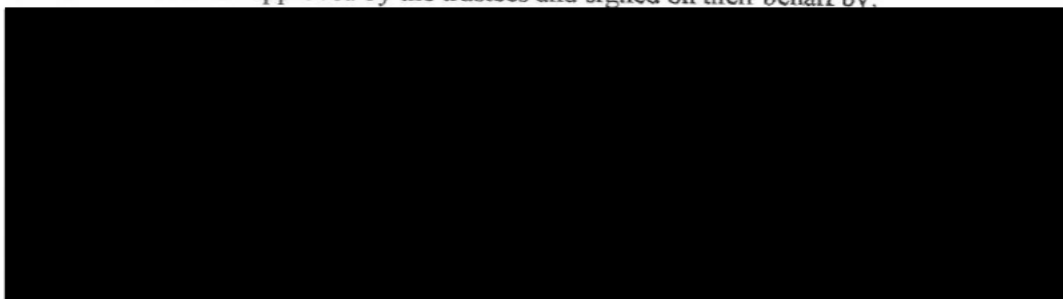
**Perth: Inchtore and Kinnaird Parish Church of Scotland**  
**Statement of Financial Activities**  
**Year ended 31 December 2024**

		<b>Unrestricted 2024 £</b>	<b>Restricted 2024 £</b>	<b>Endowment 2024 £</b>	<b>Total 2024 £</b>	<b>Unrestricted 2023 £</b>	<b>Restricted 2023 £</b>	<b>Endowment 2023 £</b>	<b>Total 2023 £</b>
Income and Endowments from:	Note								
Donations and Legacies	1	30,055	-	-	30,055	32,301	-	-	32,301
Income from Charitable Activities	2	854	-	-	854	1,798	-	-	1,798
Other Trading Activities	3	7,300	-	-	7,300	5,358	-	-	5,358
Investment income	4	167	451	-	618	121	401	-	522
Other Income	5	100	-	-	100	3,356	-	-	3,356
Inter Account Transfers		-	-	-	0	-	-	-	0
<b>Total Income</b>		<b>38,476</b>	<b>451</b>	<b>0</b>	<b>38,927</b>	<b>42,934</b>	<b>401</b>	<b>0</b>	<b>43,335</b>
Costs of generating funds		76	-	-	76	77	-	-	77
Charitable Activities		40,850	-	-	40,850	37,207	-	-	37,207
Inter Account Transfers		-	-	-	0	-	-	-	0
<b>Total Expenditure</b>	6	<b>40,926</b>	<b>0</b>	<b>0</b>	<b>40,926</b>	<b>37,284</b>	<b>0</b>	<b>0</b>	<b>37,284</b>
Net income(expenditure) before transfers		(2,450)	451	-	(1,999)	5,650	401	-	6,051
Transfers between funds		-	-	-	-	-	-	-	0
Net income(expenditure) before gains and losses on investments		(2,450)	451	-	(1,999)	5,650	401	-	6,051
Net (Loss)/Gain on investments		-	-	1,838	1,838	-	-	1,437	1,437
(Loss)/Gain on Disposal of Assets		-	-	-	-	-	-	-	-
<b>Other recognised gains/(losses)</b>									
Other gains/(losses)		-	-	-	-	-	-	-	-
Net movement in funds		(2,450)	451	1,838	(161)	5,650	401	1,437	7,488
Reconciliation of funds:									
Total funds brought forward		14,065	2,106	19,478	35,649	8,415	1,705	18,041	28,161
Total funds carried forward		11,615	2,557	21,316	35,488	14,065	2,106	19,478	35,649

**Perth: Inchtute and Kinnaird Parish Church of Scotland**  
**Balance Sheet as at 31 December 2024**

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endow. Funds 2024	Total Funds 2024 £	Prior Year 2023 £
<b>Fixed Assets:</b>						
Investments	9			21,316	21,316	19,478
<b>Total Fixed Assets</b>				<u>21,316</u>	<u>21,316</u>	<u>19,478</u>
<b>Current Assets:</b>						
Debtors	10	3,208	0		3,208	3,100
Cash at bank and in hand <sup>4</sup>		8,407	2,557		10,964	13,071
<b>Total Current Assets</b>		<u>11,615</u>	<u>2,557</u>		<u>14,172</u>	<u>16,171</u>
<b>Liabilities</b>						
Creditors falling due within one year	11		0		0	0
<b>Net Current Assets</b>		<u>11,615</u>	<u>2,557</u>		<u>14,172</u>	<u>16,171</u>
<b>TOTAL ASSETS</b>		<u>11,615</u>	<u>2,557</u>	<u>21,316</u>	<u>35,488</u>	<u>35,649</u>
<b>The funds of the charity:</b>						
Endowment funds	14			21,316	21,316	19,478
Restricted income funds			2,557		2,557	2,106
Unrestricted income funds		11,615			11,615	14,065
<b>Total charity funds</b>	14	<u>11,615</u>	<u>2,557</u>	<u>21,316</u>	<u>35,488</u>	<u>35,649</u>

The accounts were approved by the trustees and signed on their behalf by:



## **Perth: Inchtore and Kinnaird Parish Church of Scotland**

### **Year Ended 31 December 2024**

#### **Note A**

##### **Accounting Policies**

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards I the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

##### **Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

##### **Incoming resources**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

##### **Interest receivable**

Interest on the funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### **Resources expended**

Expenditure is recognised on an accruals basis as the liability is incurred.

## **Perth: Inchtire and Kinnaird Parish Church of Scotland Year Ended 31 December 2024**

### **Tangible Fixed Assets**

All tangible fixed assets costing in excess of £1,000 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Fixtures, fittings and office equipment 5 years.

### **Investments**

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

### **Taxation**

Inchtire and Kinnaird Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Perth: Inchture and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
<b>1 Donations and Legacies</b>								
Offerings	23,366	-	-	23,366	22,027	-	-	22,027
Tax recovered on Gift Aid	5,794	-	-	5,794	5,868	-	-	5,868
Donation	895	-	-	895	4,406	-	-	4,406
	<u>30,055</u>	<u>0</u>	<u>0</u>	<u>30,055</u>	<u>32,301</u>	<u>0</u>	<u>0</u>	<u>32,301</u>
<b>2 Income from charitable activities</b>								
Weddings and Funerals	340	-	-	340	1,130	-	-	1,130
Sundry	514	-	-	514	668	-	-	668
Grants	-	-	-	0	-	-	-	0
VAT Reclaimed	-	-	-	0	-	-	-	0
	<u>854</u>	<u>0</u>	<u>0</u>	<u>854</u>	<u>1,798</u>	<u>0</u>	<u>0</u>	<u>1,798</u>
<b>3 Income from other trading activities</b>								
Concerts/Fundraising	7,300	-	-	7,300	5,358	-	-	5,358
Inter Account Transfer	-	-	-	0	-	-	-	0
	<u>7,300</u>	<u>0</u>	<u>0</u>	<u>7,300</u>	<u>5,358</u>	<u>0</u>	<u>0</u>	<u>5,358</u>
<b>4 Investment Income</b>								
Dividends received	-	451	-	451	-	401	-	401
Deposit interest	167	-	-	167	121	-	-	121
	<u>167</u>	<u>451</u>	<u>0</u>	<u>618</u>	<u>121</u>	<u>401</u>	<u>0</u>	<u>522</u>
<b>5 Other Income</b>								
Miscellaneous	100	-	-	100	3,356	-	-	3,356
	<u>100</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>3,356</u>	<u>0</u>	<u>0</u>	<u>3,356</u>
<b>Total</b>	<u>38,476</u>	<u>451</u>	<u>0</u>	<u>38,927</u>	<u>42,934</u>	<u>401</u>	<u>0</u>	<u>43,335</u>

**Perth: Inchture and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Endowment Funds 2024 £</b>	<b>Total 2024 £</b>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Endowment Funds 2023 £</b>	<b>Total 2023 £</b>
<b>6 Analysis of Expenditure</b>								
Raising Funds								
Offering Envelopes	76	-	-	76	77	-	-	77
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	76	-	-	76	77	-	-	77
Charitable Activities								
Ministries and Mission Allocation	21,663	-	-	21,663	18,682	-	-	18,682
Presbytery Dues	580	-	-	580	587	-	-	587
Ministerial Expenses	1,268	-	-	1,268	1,641	-	-	1,641
Organist Expenses	2,196	-	-	2,196	2,262	-	-	2,262
Cleaners Expenses	2,700	-	-	2,700	2,580	-	-	2,580
Electricity	6,975	-	-	6,975	3,359	-	-	3,359
Church Insurance	2,311	-	-	2,311	2,118	-	-	2,118
Fabric Repairs & Maintenance	205	-	-	205	2,030	-	-	2,030
Other Expenses	2,952	-	-	2,952	3,948	-	-	3,948
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	40,850	0	0	40,850	37,207	0	0	37,207
<b>Total</b>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	40,926	0	0	40,926	37,284	0	0	37,284

**Perth: Inchtire and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
<b>7 Staff costs and numbers</b>		
Salaries and wages	4,896	4,842
Total	<u>4,896</u>	<u>4,842</u>

The average number of employees during the year was as follows:

	<b>2024</b>	<b>2023</b>
Ministerial support	-	-
Administration	-	-
Music staff	1	1
Premises maintenance	<u>1</u>	<u>1</u>
	<u>2</u>	<u>2</u>

No employee had employee benefits in excess of £50,000 (2023 nil)

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) £38,884.

**8 Trustee Remuneration and Related Party Transactions**

During the year 2 trustees received reimbursement of expenses incurred totalling £352.

Travelling Expenses	£352
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**Perth: Inchtore and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**9 Investments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Market value at 31 December 2023	19,478	18,041
Sales		
Gain / (loss) on investments	<u>1,838</u>	<u>1,437</u>
Market value at 31 December 2024	<u><u>21,316</u></u>	<u><u>19,478</u></u>
Investments at cost	<u><u>13,698</u></u>	<u><u>13,698</u></u>

The following investments are held:

*Church of Scotland Investors Trust Growth Fund*

**10 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Gift Aid Income Tax Recoverable	3,073	3,100
Collection from Watchnight Service	<u>135</u>	<u>0</u>
	<u><u>3,208</u></u>	<u><u>3,100</u></u>

**11 Creditors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
	<u>0</u>	<u>0</u>
	<u><u>0</u></u>	<u><u>0</u></u>

**Perth: Inchtute and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**12 Analysis of Net Assets Among Funds**

	<b>Designated 2024 £</b>	<b>Restricted 2024 £</b>	<b>Endowment 2024 £</b>	<b>Total 2024 £</b>	<b>Designated 2023 £</b>	<b>Restricted 2023 £</b>	<b>Endowment 2023 £</b>	<b>Total 2023 £</b>
Fixed Assets								
Investments			21,316	21,316			19,478	19,478
Current Assets	11,615	2,557		14,172	14,065	2,106		16,171
Current Liabilities								
	<b>11,615</b>	<b>2,557</b>	<b>21,316</b>	<b>35,488</b>	<b>14,065</b>	<b>2,106</b>	<b>19,478</b>	<b>35,649</b>

**13 Volunteers**

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

**Trustee Contributions**

During the year the trustees donated £7,100 through weekly Gift Aid envelopes and Bank standing orders.

**Perth: Inchtute and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

**14 Movements in Funds**

	<b>At 1 January 2024 £</b>	<b>Incoming Resources 2024 £</b>	<b>Outgoing Resources 2024 £</b>	<b>At 31 Dec 2024 £</b>	<b>At 1 January 2023 £</b>	<b>Incoming Resources 2023 £</b>	<b>Outgoing Resources 2023 £</b>	<b>At 31 Dec 2023 £</b>
<b>Endowment funds</b>								
Growth Fund	19,478	1,838	0	21,316	18,041	1,437	0	19,478
	<b>19,478</b>	<b>1,838</b>	<b>0</b>	<b>21,316</b>	<b>18,041</b>	<b>1,437</b>	<b>0</b>	<b>19,478</b>
<b>Restricted funds</b>								
Development Fund	2,106	451	0	2,557	1,705	401	0	2,106
	<b>2,106</b>	<b>451</b>	<b>0</b>	<b>2,557</b>	<b>1,705</b>	<b>401</b>	<b>0</b>	<b>2,106</b>
<b>Unrestricted funds</b>								
General Fund	14,065	38,476	40,926	11,615	8,415	42,934	37,284	14,065
	<b>14,065</b>	<b>38,476</b>	<b>40,926</b>	<b>11,615</b>	<b>8,415</b>	<b>42,934</b>	<b>37,284</b>	<b>14,065</b>
	<b>35,649</b>	<b>40,765</b>	<b>40,296</b>	<b>35,488</b>	<b>28,161</b>	<b>44,772</b>	<b>37,284</b>	<b>35,649</b>

Purposes of Endowment Funds

Growth Fund: This fund is administered by the Church of Scotland Investors Trust.

Purposes of Restricted Funds

Development Fund: This is a fund to provide for any major building repairs or re-development at the church.

Purposes of Unrestricted Funds

Treasurers Account: This is the general account for day to day transactions.

**Perth: Inchtute and Kinnaird Parish Church of Scotland**  
**Notes forming part of the financial statements**  
**for the year ended 31 December 2024**

<b>15 Collections for Third Parties</b>	<b>2024</b>	<b>2023</b>
Christian Aid	105	384
Scrap Antics CIC	229	0
PoppyScotland	164	152
Mast Cell Action	0	256
'Be More Ruby'	0	200
Christian Aid (Gaza Appeal)	0	261
Total	498	1253