

# **THE CHURCH OF SCOTLAND**

## **Longforgan Parish Church of Scotland**

### **Annual Report and Accounts Year ended 31 December 2023**

**Congregation No: 291758  
Charity No: SC012230**

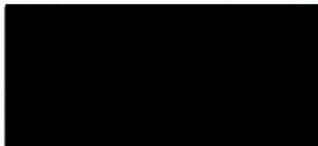
## **Reference and Administrative Information**

**Charity Name:** Longforgan Parish Church of Scotland

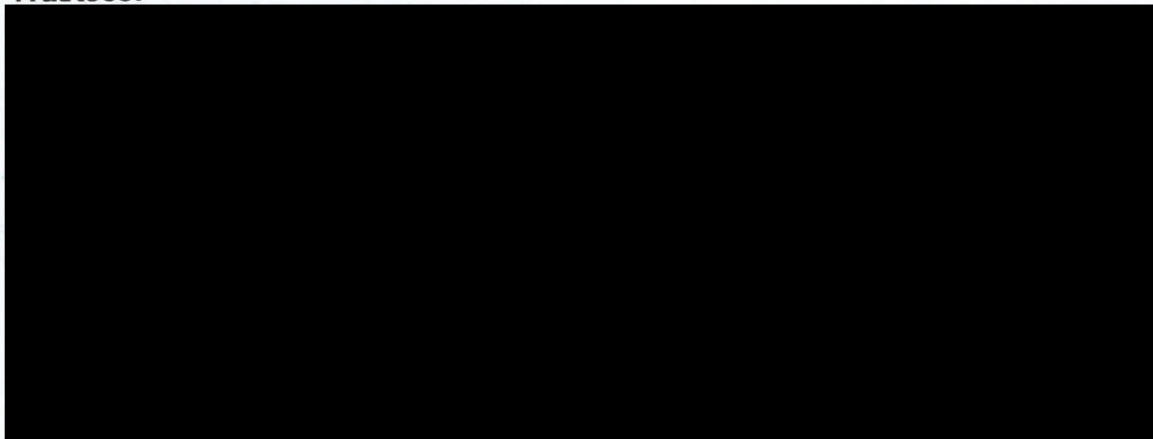
**Charity Registration Number:** SC012230

**Congregation Reference Number:** 291758

**Contact Address:**



**Trustees:**



**The Principal Office Bearers are:**



**Independent Examiner:**



**Bankers:** Clydesdale Bank plc, 7/8 High Street, Dundee, DD1 1SS.



## **Trustees' Annual Report Year ended 31st December 2023**

### **Structure, Governance and Management:**

#### **Governing Document:**

Longforgan Parish Church of Scotland is administered in accordance with the terms of the Quoad Omnia Constitution.

#### **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 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.

#### **Recruitment and Appointment of Trustees:**

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 members of the Kirk Session are the charity trustees.

#### **Organisational Structure:**

The Kirk Session, which meets regularly five times per year, and on additional occasions as may be required, is responsible for the spiritual and temporal affairs of the Church. Session meetings are held jointly with Abernethy, Inchtute and Kinnauld and Invergowrie Parish Church, along with the session of Longforgan Parish Church. The items relevant for all are discussed as a group and items specifically for Longforgan are discussed during our dedicated time. This approach is welcomed. The venue rotates around the churches.

**Services of Public Worship** are held on Sundays at 11:00am, including 2 stated Morning Communion Services conducted by the Parish Minister and their appointed deputies on a rota basis. The Services are enhanced by an organist.

A joint service with our neighbouring churches of Abernethy, Inchtute and Kinnauld, Invergowrie and Longforgan is held every second month. The location is varied on rotation.

On a monthly basis an evening service is held in one of the churches for the congregations.

Recorded online services continue to be available weekly for those who choose to worship in this way.

During the winter months and with the high cost of heating, worship has been conducted in the Hall of Friendship. This has provided a warm more intimate space.

The Solemnization of Marriage and Funeral Services are held as required for members and non-members of the Parish. Infant Baptism is offered during the Sunday Morning Service. A thanksgiving service is offered where the parents are not able to fulfil the requirements of Church Law in respect of baptism.

The harvest thanksgiving service took the form of tinned goods and monetary donations rather than fresh produce and this collection was given to the local food bank.



Special Services are normally held in Longforgan Church during the year: Christmas Eve, a Quiet Christmas Service, Easter and a Remembrance Day Service. The Holy week service and the Quiet Christmas Service are joint services with the other congregations in our linkage and Invergowie Church.

The annual carols by candlelight service followed by refreshments in the Church Hall is very popular, with attendance being between 150-200. Longforgan Primary school is a huge supporter of this event with their singing and readings. We were delighted to welcome participation from All Souls Episcopal church and St Ninians Roman Catholic Church in addition to other local community contributors.

#### **Caretaking:**

A self-employed caretaker acting, when necessary, as Church Officer and Hall Manager prepares the Church for services and other meetings and is responsible for the letting of the Church Hall and the preparation of the Hall for its use. A cleaner is employed to keep both the Church and hall.

#### **Achievements and Performance:**

Attendance at Public Services of Worship on Sunday mornings averages 20-30. Holy week service and early evening Christmas Eve Service attracts a range of ages from across the community.

#### **Outreach:**

Longforgan Kirk Session, in terms of outreach, actively encourages various organisations in the Parish, by providing the use of the Church and Hall freely to Church groups i.e. The Table Tennis Group and the Pop In – Tea, Coffee & Toast on Wednesday mornings, and on a fee-paying or donation basis to the Guild, the Brownies & Guides, and CACE, the Carse Association for Continuing Education.

Several forest churches have taken place and we join with Muirhead Church for their Messy Church offering.

Observing the draft Presbytery plan, Longforgan representation is part of the Carse and North West rural grouping. We meet regularly to discuss possibilities and have enjoyed several joint Songs of Praise services, a quiz night and two ceilidhs, to get to know each other better, with participation from each of the churches in the grouping.

#### **Interaction with the School:**

Longforgan Parish Church has over many years experienced a good interaction with the local Primary School Head Teacher, teaching staff and pupils. [REDACTED] continues this relationship and appreciates her time with the pupils and staff.

#### **Communications:**

The ministers send out a weekly bulletin to those for whom we hold email addresses.

A linked parish website provides contact information regarding Church personnel and updated information regarding Church Services and Events.

A quarterly newsletter is offered which is available on the website and from the village shop. Notices advising, worship and other events are posted on Facebook and the noticeboard.

Fundraising continues to encourage interaction with others and soup lunches, coffee mornings and a Christmas fair are well supported.

#### **Financial Review: /**



### **Financial Review:**

The principal source of income comes from the members of the church by way of covenanted weekly, monthly and yearly offerings. The total thus given in 2023 was £15,060 (£16,324 in 2022).- The Gift Aid element accounted for £11,655, which allowed the Church to recover a further £4,253 in tax. There is no substantial change in the number of Gift Aid donors. [42 members give by Standing Order.]

There are restricted funds of £3,000 (£3,000 in 2022) as detailed in Note 2 on Page 9. There are no unusual or particular areas of financial concern.

### **Reserves Policy:**

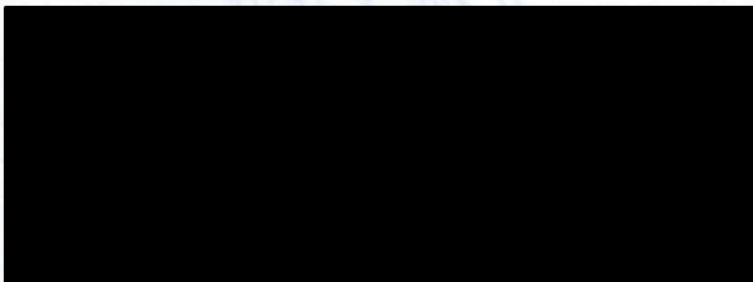
It is the policy of the Trustees to hold reasonable reserves in designated funds, i.e. the Fabric Fund and the Reserve Account. At the year end, the Church held unrestricted cash funds of £22,040 of which £372 was in the Guild account (being designated funds administered by the Guild). £6,370 was designated for the Fabric Fund and £10,113 was designated for General Reserves (including fabric repairs and maintenance). The heritable properties of the Church comprise the Church building, the Hall and the Manse. The Church and the Hall buildings are very old and require much maintenance and repair each year. £28,442 (2022 £27,532) of funds are held on behalf of the Church by the Church of Scotland General Trustees (see Appendix). The Longforgan Trustees consider it expedient and prudent to maintain reserves at least at their present level, if possible, to meet contingencies.

### **Statement of Trustees' Responsibilities:**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, 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 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 Trustee and signed on their behalf,





**Longforgan Parish Church  
SC012230**

**Independent Examiner's Report to the Trustees of Longforgan Parish Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 7 to 12.

**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 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 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) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date

11 April 2024

Brian Smith & Co  
Chartered Accountants  
Second Floor Office  
9 South Tay Street  
Dundee  
DD1 1NU



**Longforgan Parish Church**  
**Receipts and Payments Account**  
**Year ended 31 December 2023**

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts</b>	<b>Note</b>					
Donations	3	25,220	0		25,220	31,736
Activities for Generating Funds		2,822			2,822	1,841
Bank & Deposit interest:						
Fabric Fund		179			179	27
Reserve Account		424			424	81
Investment Income		-	-		-	-
		<u>28,645</u>	<u>0</u>		<u>28,645</u>	<u>33,685</u>
Rental of premises		12,581			12,581	11,195
Guild Receipts		180			180	450
Other Receipts		<u>644</u>			<u>644</u>	<u>96</u>
<b>Total Receipts</b>		<u>42,050</u>	<u>0</u>		<u>42,050</u>	<u>45,426</u>
<b>Payments</b>	<b>4</b>					
Costs of generating funds		121			121	111
Charitable activities		43,763	0		43,763	62,842
Governance costs		-			-	-
Other payments		-			-	-
<b>Total Payments</b>		<u>43,884</u>	<u>0</u>		<u>43,884</u>	<u>62,953</u>
Excess of Receipts over Payments for the year Before transfers		(1,834)	0		(1,834)	(17,527)
Transfers		<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Excess of Receipts over Payments for the year		<u>(1,834)</u>	<u>0</u>		<u>(1,834)</u>	<u>(17,527)</u>



**Longforgan Parish Church**  
**Statement of Balances**

**At 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances as at 01.01.2023 (brought forward)					
(i) General Fund	2,318	3,000		5,318	12,904
(ii) Fabric Fund	6,331			6,331	16,572
(iii) Reserve Account	14,689			14,689	14,608
(iv) Guild Account	536			536	317
	<u>23,874</u>	<u>3,000</u>		<u>26,874</u>	<u>44,401</u>
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year					
(i) General Fund	2,867			2,867	(7,586)
(ii) Fabric Fund	39			39	(10,241)
(iii) Reserve Account	(4,576)			(4,576)	81
(iv) Guild Account	(164)			(164)	219
Total	<u>(1,834)</u>	<u>0</u>		<u>(1,834)</u>	<u>(17,527)</u>
<b>carried forward *</b>	<b><u>22,040</u></b>	<b><u>3,000</u></b>		<b><u>25,040</u></b>	<b><u>26,874</u></b>
* The total balances comprise:-					
(i) General Fund	5,185	3,000		8,185	5,318
(ii) Fabric Fund	6,370	-		6,370	6,331
(iii) Reserve Account	10,113	-		10,113	14,689
(iv) Guild Account	372	-		372	536
	<u>22,040</u>	<u>3,000</u>		<u>25,040</u>	<u>26,874</u>
Investments at Market Value 3½% war stock	<u>0</u>			<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on

31.03.24



## **Longforgan Parish Church**

### **Notes to the Accounts**

#### **1. Trustee Remuneration and Related Party Transactions**

During the year zero was paid to one trustee (zero in 2022)

#### **2. Movements in Funds**

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
<b>Unrestricted funds</b>					
Designated Fabric Fund	6,331	179	(4,640)	4,500	6,370
Designated Reserve Account	14,689	424	0	(5,000)	10,113
Designated Guild Account	536	180	(344)	0	372
General Fund	<u>2,318</u>	<u>41,267</u>	<u>(38,900)</u>	<u>500</u>	<u>5,185</u>
	23,874	42,050	(43,884)	0	22,040
<b>Restricted funds</b>					
General Fund	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>
<b>TOTAL FUNDS</b>	<u>26,874</u>	<u>42,050</u>	<u>(43,884)</u>	<u>0</u>	<u>25,040</u>

#### **Restricted funds**

There was no change to the Restricted Funds in 2023.

The balances of Restricted Funds at 31 December 2023 are as follows:

	2023 £	2022 £
Organ Repairs	<u>3,000</u>	<u>3,000</u>
	<u>3,000</u>	<u>3,000</u>

#### **Endowment funds**

NONE

#### **Purposes of Designated Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property.

Reserve Account: The Trustees have set aside funds for general purposes and to meet contingencies.

Guild Account: The funds are for Guild purposes and are provided and administered by the Guild.



**Longforgan Parish Church**  
**Notes to the Accounts**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>3. Analysis of Donations</b>					
WFO Scheme (non Gift Aid)	3,405			3,405	3,182
Gift Aid Donations	11,655			11,655	13,142
Tax Recovered on Gift Aid					
Donations	4,253			4,253	4,462
COS Refund	0			0	4,115
Ordinary Offerings (Open Plate)	2,138			2,138	1,588
Other Offerings, Donations etc	3,769			3,769	5,247
	<u>25,220</u>			<u>25,220</u>	<u>31,736</u>
<b>4. Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Offerings envelopes & WFO	121			121	111
	<u>121</u>			<u>121</u>	<u>111</u>
<b>Charitable activities</b>					
COS – Giving to Grow	16,853			16,853	33,457
Less: (1) Vacancy allowance					
(2) Endowment revenue					
& Glebe rent	-			-	(1,696)
Presbytery dues	629			629	
COS mileage	384			384	352
Pulpit supply	-			-	292
Bank charges (Fabric A/C)	79			79	72
Other staffing costs	5,049			5,049	5,237
Fabric repairs & maintenance	7,174			7,174	6,592
Repairs & Maintenance Manse	-			-	2,191
Shared expenses - Invergowrie	834			834	-
Heat and light	6,947			6,947	10,411
Insurance	3,011			3,011	2,714
Guild – expenses	344			344	232
Newsletter	549			549	-
Organ & Piano	707			707	612
Printing, Stationery & postage	-			-	46
Other expenses	1,203			1,203	2,330
	<u>43,763</u>			<u>43,763</u>	<u>62,842</u>



## **Longforgan Parish Church**

### **Notes to the Accounts**

#### **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 £30,135 and the maximum stipend (in the fifth and subsequent years) £37,032

#### **6. The Manse rental income £14,153 and costs £8,665**

The Manse has been let since September 2022. Rental income received during the year was £14,153 (2022 - £9,460). Expenditure on repairs and gardening costs was £3,483 (2022 - £2,191) and management fees were £1,698 (2022 - £1,512).

The net income to the Church in this year is £8,971 (2022 - £5,757).

	2023 £	2022 £
<b>7. Collections for Third Parties</b>		
(a) Disbursed:-		
Cash for kids		145
Trussel Trust	120	-
British Red Cross	190	
Children with cancer	191	144
	<u>501</u>	<u>289</u>

#### **8. Accounting Policies**

- Heritable Properties, consisting of the Church, Halls and Manse, are not recorded in the Accounts. The title to the congregation's properties vests in the Church of Scotland General Trustees.
- Normal fabric repairs and maintenance are charged to the General Fund; significant repairs and improvements are met from the Fabric Fund, Reserve Account and/or by special fundraising efforts.
- Longforgan Church is linked with Inchtute and Kinnaird and with Abernyte and expenses relating to Stipend, Pulpit Supply, Ministerial Expenses and Manse Fabric expenses are shared with them. Only the proportion applicable to Longforgan is extended under General Fund Expenditure in these accounts.
- Funds held in Trust  
In addition to the Funds of the Church, the Kirk Session holds IN TRUST ONLY funds from the Estate of the late James S MacDonald amounting to £1,516 (see Appendix I)



## APPENDIX I

### FUNDS HELD BY THE KIRK SESSION IN TRUST ONLY FROM THE ESTATE OF

#### THE LATE JAMES S MACDONALD

A principal sum of £1,000 was received in June 1999 from the late Mr MacDonald's Trustees. The Kirk Session is directed to hold the principal sum and apply the income for the benefit, at Christmas, of indigent parishioners. The principal sum and the income therefrom do not form part of the assets, funds or income of Longforgan Church.

#### STATEMENT OF ABOVE TRUST FUNDS

	<u>2023</u>	<u>2022</u>
	£	£
Principal Sum	1,000	1,000
Accumulated Income to 1 January	463	455
Interest to 31 December	53	8
	<u>1,516</u>	<u>1,463</u>
Less: Income payment	-	-
Loss on sale of Church of Scotland Investors Trust Growth	-	-
Fund units – to be set against Income	-	-
<b>Funds at 31 December (held in Church of Scotland Investors Trust, Deposit Fund)</b>	<u><b>1,516</b></u>	<u><b>1,463</b></u>



## **APPENDIX 2**

### **FUNDS HELD ON BEHALF OF THE CONGREGATION** **BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES**

	<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>-.</u>	<u>-.</u>
Market Value of Balances at 31 December	<u>-.</u>	<u>-.</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at 31 December	<u>28,442.08</u>	<u>27,532.14</u>
<b><u>TEMPORARY ACCOUNT</u></b>		
Credit Balance at 31 December	<u>-.</u>	<u>-.</u>