

THE CHURCH OF SCOTLAND
ERROL PARISH CHURCH of SCOTLAND

REPORT of the TRUSTEES
and
RECEIPTS AND PAYMENTS ACCOUNTS

FOR THE YEAR ENDED 31st DECEMBER 2024

Charity No: SC015895

Congregation No: 281656

Reference and Administrative Information

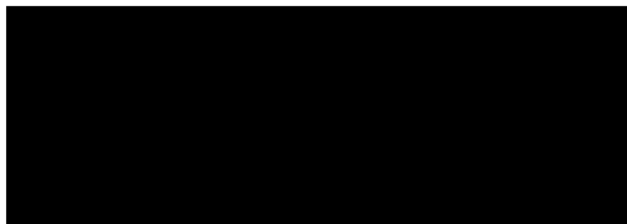
Charity Name: Errol Parish Church of Scotland
Charity Registration Number: SC015895
Congregation Reference No: 281656
Contact Address: Mr. John Dalziel
16 Gowrie Place, Errol PH2 7QY

TRUSTEES:

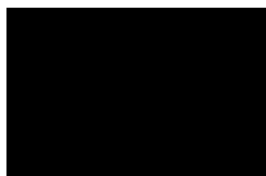


Principal Office-bearers:

Minister:
Interim Moderator:
Session Clerk:
Depute Session Clerk:
Depute Session Clerk:
Church Treasurer:



Independent Examiner:



Bankers: Bank of Scotland, 10-16 King Edward Street, Perth

Trustees' Annual Report Year ended 31 December 2024

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

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.

Organisational Structure

The Kirk Session meets at least five times a year and 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.

Services of Worship are normally held in the church every Sunday at 11 a.m. and four times each year there are Services of Holy Communion. Special services of worship are held during Holy Week and at Christmas time. Each week an audio recording of the sermon is put on to the church website

A Sunday Club and Crèche facility are available during Sunday morning worship each week but we have had a few children in attendance over the last year.

Youth activities - 'Fun Church Tuesday', for children in the Parish in Primaries 5, 6 and 7 continues to run very successfully with between thirty five and forty five children attending each month. We also have a small group of S1 - S3 who attended our Thursday Youth club.

Our Family Craft Evenings ran successfully throughout the year with seventeen families attending.

The Revive Cafe has been very successful throughout the year with over thirty attending each week. Our cafe runs from 12.30p.m. - 2p.m. providing lunches each Wednesday. Over the winter months we have taken part in 'Warm Welcome', extending our hours to 10.00a.m. - 2p.m. This year we also trialled running a Fareshare in Errol on Thursday mornings in conjunction with the Madoch Centre and this is going well. We have a good group of volunteers to assist with these events, which is a great help.

Fund raising events, have included a Burns Supper, Quiz Nights, two fayres and a concert. These events provide a social gathering for the community and are greatly appreciated by the village.

The congregation supports a sponsored child through Compassion UK. [Charity No. 1077216]

The Trustees maintain Investment Funds and distribute income from the Benevolent Fund to provide financial aid to those in need in the parish. This year we also contributed towards the purchase of a second defibrillator for the village.

Trustees' Annual Report [cont]

Year ended 31 December 2024

Achievements and Performance

The congregation contributed to the Annual Christmas Shoe Box Appeal organised by Blythswood Care. [Charity No. SC021848]
Harvest Gifts were donated to CATHS Day Centre.
Church Flowers were distributed to people within the Parish.
A retiring collection was taken for Erskine Veterans Charity
Collections were made in aid of the Poppy Scotland and Collection cans were placed in local businesses [Charity No. SC014096].
Money was raised for Christian Aid [Charity No. SC039150]
Christmas Cards were distributed to all households throughout the Parish.
Collections from Carol Singing at the Christmas Light switch on and at our Christmas Eve Service were given for Rachel House, Children's Hospice [Charity No. SC019724]
Weekly congregations of 40-50 people attended worship each Sunday.
During the year the church provided ministry for the following functions:

- The conduct of 7 funerals
- The conduct of 1 wedding
- The Baptism of 0 children and 0 adults

We have a good working relationship with Errol Primary School. Our minister provides chaplaincy and religious input to the school and the school use the church a few times each year for end of term services. The church organised a sunflower competition for all pupils in the summer term.

Pastoral care by Minister and Elders to the Parish.

Financial Review

The principal source of income is through Offerings. This year, we saw a decrease in our Overall Offerings and Donations. There was also a decrease in tax recovered from Gift Aid donations from 2023.

We have finished the year with a balance of £40,280 in our general account. The continued support of those giving by Standing Order or Freewill Offering envelopes combined with the fact that we are benefiting from interest from the money from the sale of the manse has also been helpful.

Our monthly income through offerings and donations just covers our general monthly expenditure.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end, the Church held unrestricted cash funds of £103,798 (£ 135,556 in 2023).

The Church also holds £84,651 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report [cont]
Year ended 31 December 2023

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 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.



**Errol Parish Church of Scotland
SC015895
Report of the Independent Examiner**

Respective responsibilities of Trustees and Examiner

The Charity's Trustees are responsible for the preparation of the Financial Statements 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 Financial Statements 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. An examination includes a review of the accounting records kept by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements 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 Financial Statements.

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, and
 - to prepare Financial Statements 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 Financial Statements to be reached.

Date.....27/3/25.....

Errol Parish Church
Receipts and Payments Accounts
YEAR ENDED 31 DECEMBER 2024

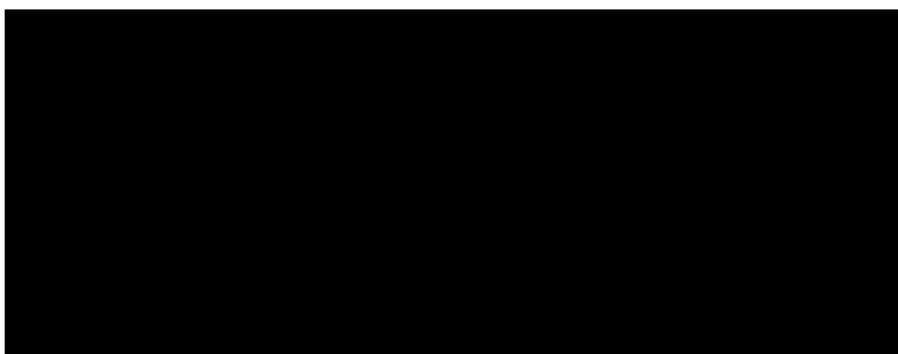
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2,024	2024	2024	2023
	Notes	£	£	£	£	£
<u>Receipts</u>						
Donations		38,011	384	0	38,395	39,729
Legacies		0	0	0	0	3,100
Activities for Generating Funds		3,935	0	0	3,935	3,851
Bank & Deposit Interest		1251	19,603	0	20,854	2,467
Investment Income		103	448	644	1,195	912
*Transfer Rest.Acc to Gen.Acc.		577	0	0	577	0 *
		43,877	20,434	644	64,956	50,059
Grants		2,770	0	0	2,770	2,820
Other Receipts		0	10,989	0	10,989	13,729
		2,770	10,989	0	13,759	16,549
<u>Total Receipts</u>		46,647	31,423	644	78,715	66,608
<u>Payments</u>						
Charitable activities		78,539	537	0	79,076	25,598
Transfer		0	577	0	577	0
Governance costs		0	<u>1,728</u>	0	<u>1,728</u>	<u>5,208</u>
<u>Total Payments</u>		78,539	2,842	0	81,381	30,806
Excess of Receipts over Payments						
for the year before transfer		-31,892	28,581	644	-2,666	35,802

* Money transferred from Sponsored child account to General Fund temporarily until new account is opened

	Note	Unrestricted Funds 2024 £	Restricted Funds 2,024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>						
Bank & deposit balances brought forward		135,689	56,070	2,684	194,443	158,508
Movement in year:						
Excess of receipts over payments for the year		-31,892	28,581	644	-2,666	35,802
Bank & deposit balances carried forward		103,798	84,651	3,328	191,777	194,310
Investments at Market Value		4,849	0	11,878	16,727	16,202
Gift Aid Recoverable		<u>6,816</u>	<u>0</u>	<u>0</u>	<u>6,816</u>	<u>7,149</u>
Total Assets		115,462	84,651	15,207	215,320	217,661

The accounts were approved by the Kirk Session on.....
For and on behalf of the Kirk Session

27th March 2025



Errol Parish Church

1 Notes to the Accounts

Trustee Remuneration and Related Party Transactions

During the year no trustee received reimbursement of expenses incurred

2

Movements in Fund	01-Jan				31-Dec
	2024	Transfers	Receipts	Payments	2024
	£		£	£	£
Unrestricted Funds					
Fabric Funds	99,652	0	7,157	43,291	63,518
General Fund	35,937	577	38,913	35,248	40,180
Uncashed cheque from 2023	100	0	0	0	100
	135,689	577	46,070	78,539	103,798
	Total Receipts plus transfer		46,647		
Restricted Funds					
Cons. Fabric Fund 50	47,671	0	31,039	1,728	76,982
Clock Maintenance Fund	1,243	0	0	0	1,243
Youth Education Fund	2,233	0	248	369	2,112
Hamilton Bequest for Organ Ma	4,217	0	0	0	4,217
Childrens Deposit Account	6	-6	0	0	0
Sponsored Child Account	603	-571	136	168	0
Flower Fund	97	0	0	0	97
	56,070	-577	31,423	2,265	84,651
	Total Payments plus transfer			2,842	
Endowment Funds					
Benevolent Fund	2,684	0	644	0	3,328
Total Funds	194,443	0	78,715	81,381	191,777

Purposes of Designated Funds

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

Purposes of Restricted Funds

Cons. Fabric Fund: - for major maintenance & repairs to church

Clock Maintenance Fund: This is a fund to pay for the maintenance of the clock in the Church tower.

Hamilton Bequest: This fund is used to pay for the maintenance and repair of the Church Organ

Flower Fund Account: Funds in this account are used to send flowers to those who are ill or in hospital.

Youth Education Fund: This is a fund to pay for teaching materials for the work with the young people

Childrens Account: Account closed – money transferred to Gen. Acc. for Sponsored Child.

Sponsored Child Account: Account closed and transferred to Gen. Acc. Until new Sponsored Child Account opened

Purposes of Endowment Funds

Benevolent Fund: Income from this fund is used to provide financial assistance to people in the parish.

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
3 Analysis of Donations					
WFO/Deeds Non Gift Aid	1,823	0	0	1,823	4,240
Gift Aid Donations	19,262	0	0	19,262	19,840
Tax Recovered on G.A. Donations	7,137	0	0	7,137	7,149
Ordinary Offerings	4,741	0	0	4,741	4,055
Other Offerings, Donations, etc	5,048	384	0	5,432	4,445
Total Donations	38,011	384	0	38,395	39,729

4 Analysis of Payments

Costs of Generating Funds

Investment Managers' Fees	0	0	0	0	0
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Charitable Activities

Giving to Grow	16,906	0	0	16,906	9,162
Presbytery Dues	827	0	0	827	556
Minister's Expenses	0	0	0	0	0
Pulpit Supply	1,093	0	0	1,093	795
Locum Costs	0	0	0	0	1,820
Organist Costs	3,997	0	0	3,997	4,340
Council Tax	0	0	0	0	0
Heating & Lighting Church	5,271	0	0	5,271	2,381
Insurance	4,156	0	0	4,156	678
Heating & Lighting Manse	0	0	0	0	131
Fabric Repairs and Maintenance	43,291	0	0	43,291	1,100
Printing, Stationery & Postages	416	0	0	416	129
Liberty Accounts	62	0	0	62	0
Sponsored Child/Compassion UK	209	0	0	209	0
Transfer from Gen. Fund to Revive	0	0	0	0	720
Transfer from Sp. Child to Gen. Acc.	0	577	0	577	0
Other Expenses	<u>2,311</u>	<u>2,265</u>	<u>0</u>	<u>4,576</u>	<u>8,994</u>
	78,539	2,842	0	81,381	30,806
Total Payments	78,539	2,842	0	81,381	30,806

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 funds. 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) was £38,884

	2024	2023
6 Collections for Third Parties	£	£
Erskine Home	57	247
CHAS (Rachel House)	352	433
Christian Aid	630 *	553 *
Poppyscotland	<u>1,375 **</u>	<u>663 **</u>
Total	2,414	1,896

* Raised from Soup Lunch, Big Brekkie and online donations, paid directly to Christian Aid plus £20 paid by church

** Raised from collection cans in church, shops and businesses and some door to door collections, paid directly to Poppy Scotland

7 Investments		
Cost of Investments	12,835	12,835
Market Value of Investments	16,727	16,202

	2024	2023
8 Fundraising Events		
Burns Night	492	460
Marmalade	110	229
Quiz nights	646	733
Rock Concert	0	738
Spring Fete	1,004	836
Band Night	200	0
Autumn Fete	<u>1,483</u>	<u>770</u>
	3,935	3,306

	2024	2023
9 Fabric Funds		
Income	£	£
Revive Donations	2,323	1,813
Coffee After Worship	813	873
Grants/Transfers	2,770	2,820
Transfer from Gen. Acc. To Barclays	0	74,600
Barclays Interest	<u>1,251</u>	<u>593</u>
	7,157	80,699

	2024	2023
Expenditure	£	£
Church Garden Maintenance	0	218
Village Hall Payment	600	895
Revive/Warm Spaces/Welcome	1,290	1,448
Repairs & Maintenance Church	<u>41,400</u>	<u>882</u>
	43,290	3,443

Excess Income (Expenditure) **-36,133** **77,256**

Fabric Fund Balance at 1st January 99,652 21,454

Fabric Fund Balance at 31st December **63,519** **99,652**

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION OF ERROL PARISH CHURCH BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	2024	2023
	£	£
CAPITAL ACCOUNT		
Credit Balances held at 31 December at cost	£356,973.51	£356,973.51
Market Value of Balances at 31 December	£362,789.59	£361,922.69
REVENUE ACCOUNT		
Credit Balance at 31 December	£76,981.82	£47,670.56

Notes

1. If any of the above lines do not apply to your congregation for both of the years being reported then they can be removed from the note.
2. The note only requires the year end figure for each year to be shown. Detailing the movements is not necessary but can be shown as additional disclosure if considered appropriate.
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