

The Church of Scotland
Auchterhouse Parish Church
Kirkton of Auchterhouse
Angus
DD3 0QS

CONGREGATIONAL ACCOUNTS
(Receipts and Payments)
Year ended 31 December 2022

Congregation No: 291707

Charity No: SC016717

Trustees' Annual Report

Year ended 31 December 2022

Reference and Administrative Information

Charity Name: Auchterhouse Parish Church

Charity Registration Number: SC016717

Congregation Reference No: 291707

Contact Address: North Balluderon Farm,
Tealing,
By Dundee.
DD3 0QZ

Trustees

[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]

Principal Office-bearers

Interim Moderator
Session Clerk
Interim Treasurer

[REDACTED]

Independent Examiner

[REDACTED]

Bankers

TSB, 29 Meadowside, Dundee DD1 1DD

Trustees' Annual Report

Year ended 31 December 2022

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 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 Interim Moderator, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Privacy Notice

In line with new **Data Protection legislation** we have a **Privacy Notice** which outlines how the congregation will use personal information provided to us e.g. names, home and email addresses and telephone numbers. A copy of the Privacy Notice is on display in Church.

Organisational Structure

The Kirk Session is chaired by an Interim Moderator and meets six times in a year (additional meetings are held as required). The Kirk Session is responsible for spiritual affairs within the church and for all financial and property matters. The church is at present in a Vacancy.

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 held every Sunday at 10am in the church, except the last Sunday of the month, when we join with Lundie & Muirhead and Fowls & Liff at 11am. Outdoor services are held at various times of the year such as Easter. Music is provided by several organists/pianists working on a variable rota.

There is a Church of Scotland Guild at Auchterhouse whose motto is: "Whose I am and Whom I serve". They meet nine times each year following a planned syllabus of activities. On the first Saturday of June they hold a Coffee Morning fund raising event, which is always widely supported by the whole community. From this they were able to support official Guild projects with a donation of £400 per year and various charities, including the church, with donations amounting to upwards of £300.

All newcomers to the parish are visited by the elder for the area and given a welcoming brochure which contains a wealth of information on local organisations and services.

Trustees' Annual Report

Year ended 31 December 2022

Achievements and Performance

Membership of the church is 111 with weekly attendance at worship of 20 – 40 adults and up to 4 children. Members take an active part in services by giving the reading or prayer and have, on occasion, taken the whole service. At the moment there is no Junior Church. In 2022, there were no baptisms and weddings.

Auchterhouse Primary School start and end of term assemblies take place in the church, along with many other special school services. On Christmas Eve many adults and children from the village and beyond join in with a very uplifting service.

In accordance with National Guidelines and the Presbytery Plan, Auchterhouse is now part of the Carse and North-West Grouping. Joint activities include Songs of Praise services, a ceilidh, Pulpit Swaps, Outdoors with God, monthly Evening Prayer worship events, a Lent Study and a shared electronic calendar.

Retiring offerings at Christmas were donated to Shelter Scotland. Members throughout the year donated generously to Christian Aid, the Royal British Legion Poppy Appeal, the Blythswood Shoebox Appeal and with gifts in December for needy children in Angus.

A Craft Group has been established, meeting on a monthly basis in the church. It is open to both church members and members of the community. In December “Carols on the Hill” was organised in the church. The evening included solo singing, community singing and poetry, followed by refreshments.

Financial Review

The financial results for the year are detailed in the Receipts and Payments Account and show a surplus for the year of £11,850 (2021: £12,829). This surplus is very reassuring and while it reflects a modest reduction in income there is also a reduction in expenditure. Income was down compared to the previous year reflecting the absence of events and a reduction in Gift Aid recovered due to timing issues. However, expenses were also down reflecting the reduction in the cost of ministerial cover. Interest income increased as interest rates rose while investment income fell slightly. The surplus for the year continued to increase the significant cash balances totalling £79,489 (2021: £67,639).

There are, in addition, investments with a market value of £144,242. This reflects an 11% fall in value with both the Growth and Income Funds down by 11% and 15% respectively, as stock markets

Trustees' Annual Report

Year ended 31 December 2022

Reserves Policy

At the year end the Church held unrestricted cash funds of £25,705, which is equivalent to about 18 months expenditure. In addition, investments, with a market value of £49,826, were held with the Church of Scotland Investors Trust. There are no expected large items of expenditure.

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,



Session Clerk

Date 23 May 2023

Trustees' Annual Report

Year ended 31 December 2022

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

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 10.

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 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 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) (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 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:



Date: 23 May 2023

Auchterhouse Parish Church
Receipts and Payments Account
Year ended 31 December 2022

		Unrestricted General	Restricted Carrie	Restricted Development	Restricted Guild	Endowment Fenton/Inglls	Total 2022	£'s Total 2021
<u>Receipts</u>	Note							
Donations	3	23,593	-	-	-	-	23,593	27,274
Legacies		-	-	-	-	-	-	-
Activities for Generating Funds	3	-	-	-	2,260	-	2,260	990
Bank & Deposit Interest		106	3	254	-	12	375	56
Investment Income		1,015	13	1,695	-	447	3,170	3,378
<u>Total Receipts</u>		24,714	16	1,949	2,260	459	29,398	31,698
<u>Payments</u>								
Costs of Generating Funds		-	-	-	54	-	54	16
Charitable Activities	4	15,917	-	-	1,577	-	17,494	18,813
<u>Total Payments</u>		15,917	-	-	1,631	-	17,548	18,829
Excess of Receipts over Payments for the year (before transfers)		8,797	16	1,949	629	459	11,850	12,869
Transfers		-	-	-	-	-	-	-
Excess of Receipts over Payments for the year		8,797	16	1,949	629	459	11,850	12,869
<u>Statement of Balances</u>								£'s
As at 31 December 2022								
<u>Bank & Deposit Balances</u>								
Bank & cash balances brought forward		16,908	2,921	45,227	649	1,934	67,639	54,770
<u>Movement in Year</u>								
Excess of Receipts over Payments for the year		8,797	16	1,949	629	459	11,850	12,869
<u>Bank & Deposit Balances</u>								
carried forward	2 & 7	25,705	2,937	47,176	1,278	2,393	79,489	67,639
<u>Investments at market value</u>	8	49,826	-	72,476	-	21,940	144,242	162,036
<u>Assets</u>								
Gift Aid to be reclaimed		3,857	-	-	-	-	3,857	1,258
<u>Liabilities</u>								

The accounts were approved by the Kirk Session on 23 May 2023

For and on behalf of the Kirk Session



Auchterhouse Parish Church

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year, one trustee, the minister, Donna Hays, received any reimbursement of expenses incurred totalling £52. Council Tax of £138 relating to the manse was paid.

No other trustee received any remuneration or reimbursement of expenses during the year. check

No trustee or persons related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year. Check

2 Movements in Funds

	At 1 January 2022	Receipts	Payments	Transfers	At 31 December 2022
Unrestricted Funds					
General Fund	16,908	24,714	15,917	-	25,705
Restricted Funds					
Carrie	2,921	16	-	-	2,937
Development	45,227	1,949	-	-	47,176
Guild	649	2,260	1,631	-	1,278
	48,797	4,225	1,631	-	51,391
Endowment Funds					
Fenton Bequest	614	110	-	-	724
Inglis Bequest	1,320	349	-	-	1,669
	1,934	459	-	-	2,393
Total Funds	67,639	29,398	17,548	-	79,489

Purposes of Restricted Funds

Carrie Fund is for improvements to church building and equipment.

Development Fund is to assist with the cost of development work in the parish including training undertaken by members of the congregation.

Purposes of Endowment Funds

Income from the Fenton Bequest is to be used for the benefit of the elderly and needy.

Income from the Inglis Fund is to be used for the benefit of the minister's family or for fabric.

3 Analysis of Donations to General Fund

	2022 £'s	2021 £'s
Ordinary Offerings (open plate)	2,299	3,458
Gift Aid Donations	18,329	17,121
Tax recovered on Gift Aid Donations	2,665	5,414
Donation from Guild	300	100
Donations from Weddings & Funerals	-	641
National Giving Day	-	540
	23,593	27,274

Analysis of Activities for Generating Funds for the Guild

	2022 £'s	2021 £'s
Membership Fees	196	216
Coffee Morning and Plant Sale	1,494	528
Donations	450	200
Tea money	120	46
	2,260	990

Auchterhouse Parish Church

Notes to the Accounts (cont.)

£'s

4 Analysis of Payments from General Fund

	2022	2021
Charitable Activities		
Ministries & Mission Allocation	10,611	9,581
Presbytery dues	-	610
Minister's Travel and telephone	52	216
Minister's expenses	-	-
Pulpit supply	426	150
Minister's Assistant	-	1,437
Other staffing costs	1,649	1,575
Heating, lighting and maintenance	950	604
Insurance on Church	1,628	1,477
Council tax for manse	138	256
Manse costs	-	364
Office costs	-	456
Stationery, print and postage	245	140
Equipment and material	135	614
Advertising and licence	83	83
Miscellaneous	-	269
	<u>15,917</u>	<u>17,832</u>

5 Analysis of Payments

	Carrie	Development	Guild	Fenton/Inglis	Total 2022	Total 2021
Charitable Activities						
Cost of Generating Funds						
Rent			54			16
Charitable Activities						
Guild Projects			400			400
Guild Central Fund - cap fees			234			126
Donations - Auchterhouse Church			300			100
Donations - Various			550			250
Speakers fees			80			30
Miscellaneous			13			16
Gifts to beneficiaries from Fenton				-		59
Gifts to beneficiaries from Inglis				-		-
			<u>1,577</u>	<u>-</u>		<u>981</u>

6 Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend fund which bears the cost of all ministers' stipends and employers' contributions for national insurance, pension and housing and loan fund.

Ministers' stipends are paid in accordance with the national scale, which is related to years of service. For the year under review the minimum stipend was £28,700 and the minimum stipend (in the fifth and subsequent years of service) was £35,269.

7 Notes to Short Term Deposits

	General	Carrie	Development	Guild	Fenton/Inglis	Total 2022	Total 2021
Value at 31 December 2022							
C of S Investors Trust Deposit Fund	21,181	2,937	47,176	-	2,393	73,687	64,142
Bank	4,524	-	-	1,055	-	5,579	3,321
Cash	-	-	-	223	-	223	176
	<u>25,705</u>	<u>2,937</u>	<u>47,176</u>	<u>1,278</u>	<u>2,393</u>	<u>79,489</u>	<u>67,639</u>

8 Notes to the Investments

	General	Carrie	Development	Guild	Fenton/Inglis	Total 2022	Total 2021
C of S Investors Trust							
Growth Fund (at Cost)	33,501	-	42,499	-	4,743	80,743	80,743
Income Fund (at Cost)	-	-	12,495	-	-	12,495	12,495
	<u>33,501</u>	<u>-</u>	<u>54,994</u>	<u>-</u>	<u>4,743</u>	<u>93,238</u>	<u>93,238</u>
Market Value at 31 December 2022							
Growth Fund (val. per share £ 5.40)	49,826	-	61,462	-	21,940	133,228	149,019
Income Fund (val. per share £ 10.56)	-	-	11,014	-	-	11,014	13,017
	<u>49,826</u>	<u>-</u>	<u>72,476</u>	<u>-</u>	<u>21,940</u>	<u>144,242</u>	<u>162,036</u>

Auchterhouse Parish Church**Notes to the Accounts (cont.)****9 Expenses**

Certain expenses are shared with our linked parishes, Lundie and Muirhead Parish Church of Scotland and Fowlis and Liff Church of Scotland. Later general expenses have been shared Auchterhouse 30%, Fowlis and Liff 35% and Lundie and Muirhead 35%. Check wording

10 Collections for Third Parties

	2022	£'s 2021
Shelter Scotland SC002327	1,232	295
Poppy Scotland SC014096	200	95
Scottish SPCA SC006467	-	157
Dundee & Angus Foodbank SC041954	400	
Christian Aid SC039150	275	
	<u>2107</u>	<u>547</u>

Appendix**Funds held on behalf of the Congregation by the Church of Scotland General Trustees.****Consolidated Fabric Fund**

	2022	£'s 2021
Capital Account		
Credit balances held at 31 December at Cost	<u>16,495</u>	<u>16,495</u>
Market value of Balances at 31 December	<u>25,402</u>	<u>27,382</u>
Revenue Account		
Credit balances held at 31 December	<u>1,689</u>	<u>1,079</u>
Capital Account (II)		
Credit balance held at 31 December	<u>81,319</u>	<u>-</u>