

# Aberuthven and Dunning Parish Church of Scotland

Scotland · Charity number SC030799

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	2000-06-07
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address 18 Romangate  
Dunning  
Dunning  
Perth  
PH20SU

## Activities

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

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

**What the charity does:** The advancement of religion in the Parish of Dunning and Aberuthven, by undertaking services, religious meetings and various activities.,

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

**Objectives:** Advancement of religion

## Geography

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- **Main operating location:** Perth And Kinross
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£79,958	£68,899	-	0
2023-12-31	£73,315	£59,362	-	0
2022-12-31	£57,306	£50,773	-	0
2021-12-31	£40,085	£41,896	-	0
2020-12-31	£39,762	£47,362	-	2

**Aberuthven and Dunning Parish Church of Scotland**

Scotland - Charity number SC030799

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# Accounts

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**THE CHURCH OF SCOTLAND**

**ABERUTHVEN and DUNNING PARISH**

**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND**

**TRUSTEES' ANNUAL REPORT AND ANNUAL ACCOUNTS 2024**

**CONGREGATION REFERENCE NUMBER: 281629**

**SCOTTISH CHARITY NUMBER: SCO30799**

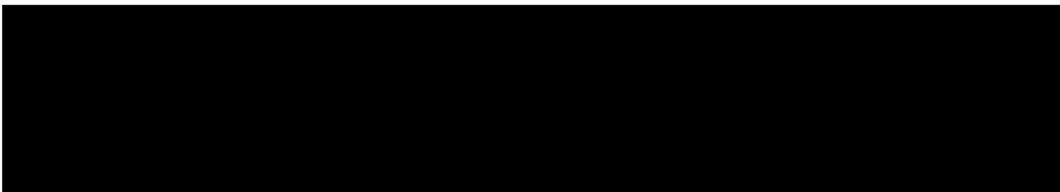
The Trustees present the annual report and financial statements for The Church of Scotland: Aberuthven and Dunning Parish Church for the year ended 31 December 2024.

**Reference and Administrative Information**

Charity Name: The Church of Scotland: Aberuthven and Dunning

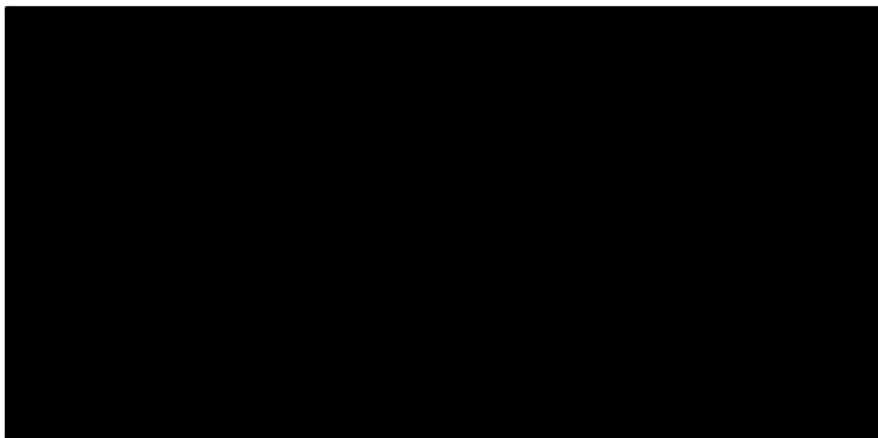
Charity Registration No: SC030799

Congregation Reference No: 281629

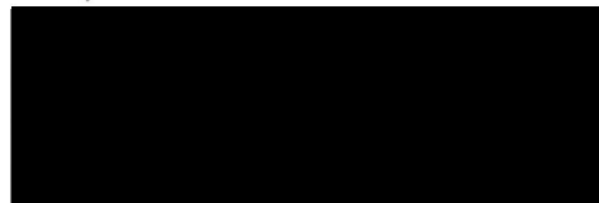


**Trustees**

Within the Church of Scotland, the persons having the general control and management of the administration of the Church are the members of the Kirk Session, including the locum minister, and during the year these were:



**Principal Office bearers as at 31st December 2024**



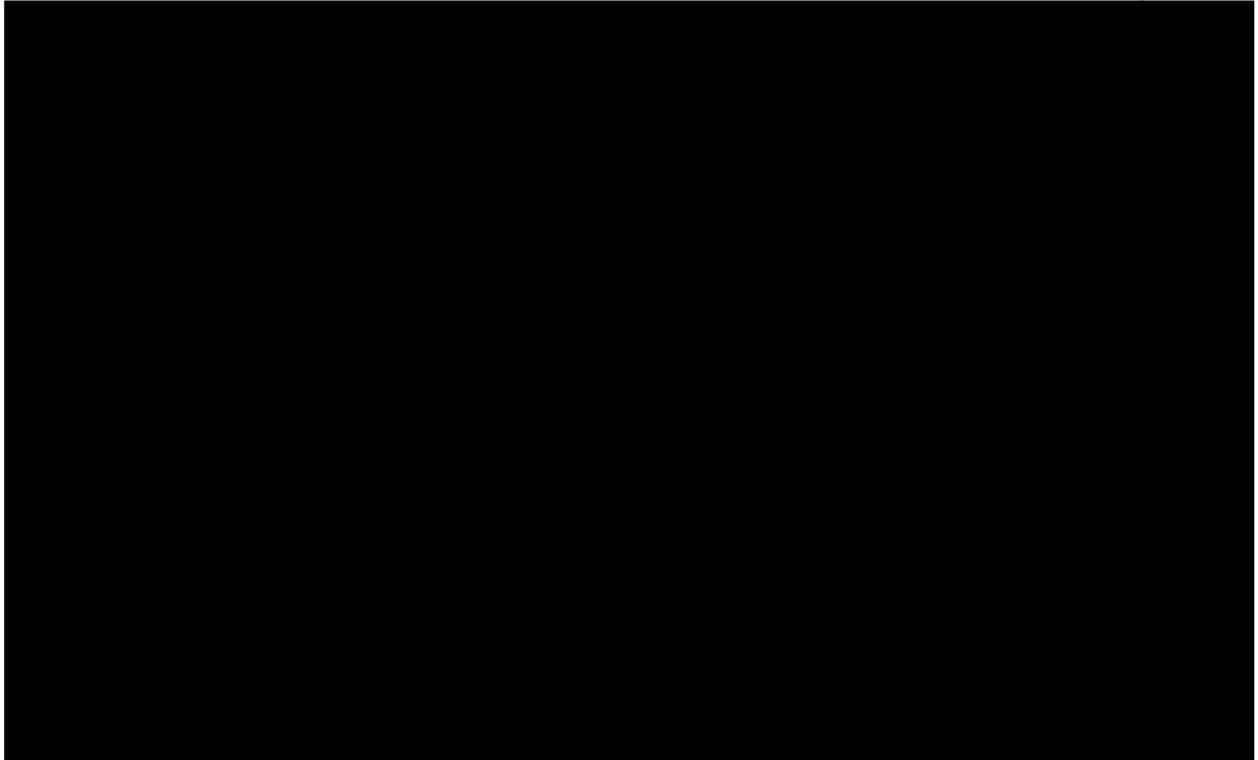
**Independent Examiner**



**Bankers**

Bank of Scotland King Edward Street Perth PH1 5UT

**Office bearers**



## **Structure, Governance and Management**

### **Governing Document**

The Church of Scotland: Aberuthven and Dunning is a registered Scottish Charity (No: SC030799) and operates under a Unitary Constitution. This means that the Kirk Session is responsible for the finance, property and spiritual welfare of the congregation.

### **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 is moderated by the interim moderator. The parish also has a Presbytery Elder, a Health and Safety Advisor, and a Prayer Chain Coordinator (shared with Aberdalgie and Forteviot). Our Treasurer and Finance Convener, [REDACTED] deals with the weekly offerings, pays accounts and keeps the financial records. There are two buildings to serve the communities. The buildings are well maintained under the eye of our Fabric Convener, [REDACTED]

### **Objectives and activities**

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It is to glorify God and to work for the advancement of Christ's kingdom throughout the world. As a National Church, it acknowledges a distinct 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.

Aberuthven and Dunning was established on 1 January 2014 after the Presbytery of Perth's decision to adjust the Stewartry of Strathearn and to create two new churches. Aberuthven and Dunning was linked with Aberdalgie and Forteviot until January 2024.

The Parish Statistics published by the church shows that we are serving a parish community with a population of 1776 mainly concentrated in the two villages of Aberuthven and Dunning.

## Overview 2024

During this year the congregation continues work towards to direction of the Perth presbytery Plan in the conviction that the good news of the Christian faith is always relevant.

Services in both buildings continue to use screens to help singing and in this visual age to help make points register we are grateful to those who help with this. Aberuthven continues to utilise the has had the digital hymnary which is operated by a team of volunteers we are grateful to those who volunteer and to the congregation for embracing the challenge. In Dunning we have a full-time organist/pianist and-a choir of 9 voices, performing an Introit every Sunday, with various other items being performed as and when needed (Holy Communion etc). They meet every Sunday to rehearse before the service, leading each item of praise from the front of the Church and where appropriate teaching it to the congregation before the service commences. The general feedback from the congregation is always very positive, all stating that the Choir hugely helps the congregational singing, making the singing of a new item much more of a positive experience. We are grateful to the faithful choir members who attend rehearsals regularly in order to help the ongoing mission and praise of the congregation.

Our House Group continues to meet most weeks for a cup of tea and a time of fellowship, prayer and a bit of Bible study. We have been working through a series of topics using the Scripture Union LifeBuilder booklets. We continue to hope that it might be possible for another Group (or Groups) to start up some time in the future.

Our Prayer Chain continues to serve as a link between the two parishes despite the linkage being formally broken in January 2024, the group contains 16 participants, and it has connections with other prayer units. It supports people wherever there is need and requests are worldwide. All who pray and all who are prayed for feel blessed to be in God's embrace.

Our Health and Safety Advisor ensures that the P A testing has been done in Aberuthven and Dunning and both Churches passed. All electrics in both Churches, hall, kitchen and toilets are checked on a regular basis and are in relatively good condition. All fire extinguishers and blankets plus smoke detectors are also checked on a yearly basis.

Our property Convenor ensures that all property Processes are delivered appropriately.

We continue to serve communities in the following ways.

In Aberuthven the established connections with the Primary school have continued with the church being an established part of the schools year with invites to celebrations of success, sport days, request to provided help and refreshments at the school fete in addition to the school attending for their Easter service in the church and the minister took a Remembrance service at the War Memorial for the primary school. The established relationship with the Village Hall has allowed us to assist at the Pensioners' Lunch and to support the Wednesday Youth Club with an open invite to Church but helping celebrate at Easter, Harvest Service, involvement in our Remembrance Service and Christmas Carols. On Remembrance Sunday Auchterarder Army Cadet Contingent was present at a well-attended service. Our themed services Bacon Roll etc. have continued to provide and invitation to the community to come along to church. The community supported church fundraising.

In Dunning the Scouts and uniformed groups attend the Remembrance Day service at the war memorial and followed by the church service. The relationship with Dunning Community Council continues. The church participated in the Little Dunning Fair with stalls for church fundraising.

Funds raised for other organisations are detailed in the accounts.

The Perth and Kinross Warm Welcome Fund grant was achieved both in 2023/24. With the café in the church and various breakfast being provided in Aberuthven and the light lunch and Craft Club continuing in Dunning by partnership working with Dunning Community Council. In 2024/2025 The Perth and Kinross Warm Welcome Fund was achieved in Aberuthven for café, reflection and work with the Primary school.

There are nine developments to report

- i. The Kirk Session have thanked [REDACTED] for his service and support during 2024 which has been an uncertain year and have extended [REDACTED] contract as Locum Minister into 2025 to ensure continuity and support through this continuing period of uncertainty.
- ii. [REDACTED] has established Worship Groups in both locations and the pattern of worship services has changed from the 1st April 2024. Services in Dunning are held every Sunday other than the 5th Sunday where worship is attended in the planned supervising church Dunbarney. Services in Aberuthven are now held every Sunday.
- iii. Development has been restricted pending the outcome of the presbytery review, consuming much time of all trustees through the year with the final approved Legacy Perth Presbytery report stating that the linked charge with

- Aberdalgie and Forteviot being delinked. To be followed by the union of Aberuthven and Dunning being broken, with the congregation being split into two Local Mission Churches supervised by two churches in different networks. Guaranteeing the Dunning Building for the duration of the plan but leaving the future of the Aberuthven Building under review until June 2024, having been informed that our formal appeal in 2023 was premature.
- iv. In January 2024 the delinking of Aberuthven & Dunning from Aberdalgie and Forteviot was completed. The planned review of the Aberuthven building and all aspects of congregational life against the 5 marks of mission by the Presbytery Committee did not take place in 2024, despite extensive work being carried out by the congregation with [REDACTED]
  - v. Café @ the Church in Aberuthven and the Craft Club in Dunning has continued after the grant was completed.
  - vi. Aberuthven has continued: monthly prayer and reflection focusing of quite personal reflection on various topics, this has been a great opportunity to reach out to the community. Our support to the Aberuthven Village Hall Youth Club via a donation of £1000 towards the cost of a YMCA Youth Worker. After community fundraising the Children facilities in Aberuthven have been upgraded and appropriate activities provided. The community have named this the 'VIP area' it has been enjoyed by congregation of all ages.
  - vii. Support was provided to the Dunning Welfare Association via a donation of £4001.64.

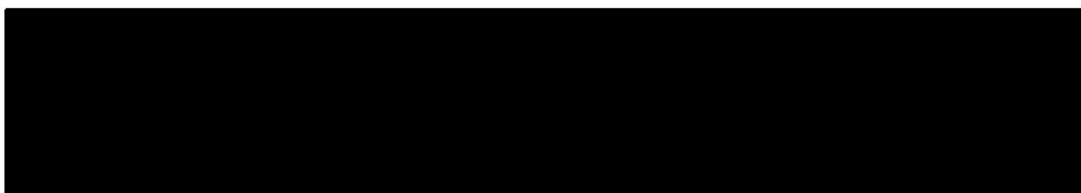
In going into 2025 as in 2024, 2023 and 2022 it is vital

- i. that there is a need to ensure pastoral care for everyone,
- ii. that there is a deep awareness of God as a living God Whose power is available through prayer
- iii. as everyone (even if claiming not to be "religious" !) has a world view, that there is presented in the communities of Aberuthven and Dunning an accurate picture of the Christian faith as a world view which is deeply caring for individuals and the community and true to science, to history, to the social injustices in our global village, to the practical needs of folk, and to experience.

## 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 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 Investment Scotland Act 2005, the Charities Accounts {Scotland} and the 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



Date ..... 11/03/2025 .....

## RESERVES POLICY

It is the Trustees policy to hold reserves of twelve months expenditure including Designated Funds to meet any unanticipated needs. At the year end the Church held unrestricted cash funds of £57612 which includes a Fabric Fund of £774

APPENDIX 3



Independent examiner's report on the accounts

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Report to the trustees/members of Aberuthven and Dunning Parish Church of Scotland

Registered charity number SCO30799

On the accounts of the charity for the period 01 January 2024 to 31 December 2024

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 2006 Accounts Regulations. 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.

Signed:

Name:

Relevant professional qualification(s) or body (if any):

Address:



Date:

31/03/2025

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

# ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND

## Statement of Balances At 31 December 2024

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2024	2024	2024	2024	2023 £
<b>Bank &amp; Deposit Balances</b>						
Bank balances brought forward		45,779	770	13,512	60,061	46,108
<b>Movement in year</b>						
Excess of receipts over payments for the year		11,059	4	460	10,603	13,953
<b>Transfers</b>						
Bank & Deposit balances carried forward	4	56,838	774	13,052	70,664	60,061
<b>Investments at Market Value</b>						
Total of Funds held with Church of Scotland Investors Trust	4				20,472 132,200 354,129	20,287 120,803 368,374
Market value of Investments As detailed in Appendix 1	1				506,801	509,465
<b>Debtors Unrestricted</b>						
Tax recoverable on gift aid					0	0
<b>Liabilities unrestricted</b>						
					0	0

The Accounts were approved by the Kirk Session on 11/03/2025

For and on behalf of the Kirk Session

.....Session Clerk

.....Treasurer

**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND  
YEAR ENDED 31 DECEMBER 2024**

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Receipts and Payments Account	Unrestricted	Designated	Restricted	Total	
				2024	2023
	Funds	Funds	Funds	2024	2023
	2024	2024	2024		
<b>Receipts</b>					
	Note				
Donations	1	41991		41991	42,959
Weddings and Funerals		1000		1000	1,220
Use of premises		1770		1770	133
Fundraising		584		584	325
<b>Restricted Funds Income</b>	4				-
121 dividends/interest			4	540	519
Legacies		0		0	1,000
Trs. General Trustees Fabric a/c		31698		31698	23,692
Fairtrade		0		0	-
Agency Collections		1280		1280	1,648
Donations for Ministers retirement		205		205	770
<b>Total General Fund receipts</b>		<b>78528</b>	4	<b>540</b>	<b>72,265</b>
<b>Unrestricted funds</b>	2				
General Congregational a/c Int		962		962	392
income distribution		468		468	658
<b>Total Receipts</b>		<b>79958</b>	4	<b>540</b>	<b>73,315</b>
<b>Payments</b>					
Cost of generating funds		30		30	10
Charitable activities		68512		69512	59,037
Governance costs		357		357	315
		<b>68899</b>		<b>69899</b>	<b>59,362</b>
<b>Excess of receipts over payments</b>		<b>11059</b>	4	<b>-460</b>	<b>13,954</b>

**NOTES TO ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2024**

1 Analysis of Donations	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Offerings Plate and FWO	9,120		9,120	7,866
Offerings Direct Debits	16,834		16,834	16,269
Tax recovered on Gift Aid Donations	6,636		6,636	6,811
Grants received	1,246		1,246	2,280
Book of Remembrance	135		135	-
Other donations including Stewardship	8,021		8,021	9,733
<b>TOTAL</b>	<b>41,991</b>		<b>41,991</b>	<b>42,959</b>
<b>2 Analysis of Payments</b>				
<b>Cost of generating Funds</b>	30		30	10
Fundraising Costs	-		-	-
	*		*	
	<b>30</b>		<b>30</b>	<b>10</b>
<b>3 Charitable activities</b>				
Ministries and Mission allocation	10,521		10,521	14,276
Presbytery dues	725		725	728
Ministry expenses	-		-	1,068
Pulpit Supply	313		313	225
Ministry Assistance	14,072		14,072	8,226
Manse Council Tax	-		-	-
Repairs and Maintenance:				
a) Aberuthven Church and grounds	5,908		5,908	320
b) Dunning Church, Hall and grounds	16,648		16,648	7,227
c) Aberdalgie and Forteviot Manse			-	3,864
Gift to Aberuthven Youth Club		1,000	1,000	-
Heat and Light	7,744		7,744	9,907
Insurance	3,348		3,348	3,228
Printing stationery and postage	334		334	921
Church office including computing	1,363		1,363	1,247
Organists and music	3,122		3,122	3,150
Warm space expenses	569		569	564
Book of Remembrance costs	175		175	31
Agency payments	1,280		1,280	1,648
Other	2,388		2,388	1,408
	*		*	
	<b>68,512</b>	<b>1,000</b>	<b>69,512</b>	<b>58,038</b>
<b>Governance Costs</b>				
Independent examiner's fee	357		357	315
	*		*	
<b>TOTAL PAYMENTS</b>	<b>68,899</b>	<b>1,000</b>	<b>69,899</b>	<b>58,363</b>

Support costs have not been separately identified as the Trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity.

# ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND

## Notes to accounts for year ended 31 December 2024

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### 3 Trustee Remuneration and Related Party Transactions

Two Trustees received payment [REDACTED] our interim moderator received £14072 as Locum minister and [REDACTED] our Church Officer received £1008. All Church of Scotland congregations contribute to the National Stipend fund which bears the costs of Ministers' stipends and employers' contributions for national insurance, pension and housing 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 £31642 and the maximum stipend in 5th and subsequent years of service is £38884.

4 MOVEMENT IN FUNDS	Balance b/f 01-Jan-24	Incoming resources	Outgoing resources	Transfers	Balance c/f 31-Dec-24
<b>Unrestricted Funds</b>					
General Fund	27,490	78,528	- 68,899		37,119
General Congregational Purp	18,289	1,430	-		19,719
<b>Total Unrestricted Funds</b>	<b>45,779</b>	<b>79,958</b>	<b>- 68,899</b>		<b>56,838</b>
<b>Designated Funds</b>					
Fabric	770	4			774
<b>Restricted Funds</b>					
1 Martin McLaren Bequest	507	46	-		553
2 William M McInroy Trust	2,545	133	-		2,678
3 James Sword Fund	1,969	285	-		2,254
4 Dunning Sunday Club	2,861		-		2,861
5 A/D Youth Fund	2,942	77	- 1,000		2,019
6 Specific Office	2,013	-	-		2,013
7 Funds Garden	374	-	-		374
8 Music	300	-	-		300
<b>Total Restricted Funds</b>	<b>13,512</b>	<b>540</b>	<b>- 1,000</b>		<b>13,052</b>
<b>Total Funds</b>					
Total Unrestricted Funds	45,779	79,958	- 68,899		56,838
Total Designated Funds	770	4			774
Total Restricted Funds	13,512	540	- 1,000		13,052
<b>TOTAL FUNDS</b>	<b>60,061</b>	<b>80,502</b>	<b>- 69,899</b>		<b>70,664</b>

#### Purposes of Designated funds

Fabric Fund; This fund meets the cost of repairs to all of the church properties beyond the budgeted amount in the General Fund and for renewal of equipment.

#### Purposes of Restricted Funds

- 1 **The James and Christina Martin Bequest** is to be used at the discretion of the Minister
- 2 **The James Sword Fund** is to provide help for people in need in the Parish of Dunning.
- 3 **The William McInroy Trust** is to be used for on going maintenance of his gravestone.
- 4 **The Dunning Sunday Club** funds were raised by and are for the use of the a Sunday Club in Dunning
- 5 **A/D Youth Fund**; provides for the ministry to young people within the parish by providing resources for special projects including equipment and sponsoring of courses
- 6 **The Dunning Office funds** are from monies raised to create a new office at Dunning
- 7 **The Garden Fund** is for the ongoing maintenance of Church grounds.
- 8 **The Music Fund** is for the provision of material for the choir.

The funds for a/c's 1,2,3 are now held with The Church of Scotland Investors Trust

**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND  
YEAR ENDED 31 DECEMBER 2024**

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**APPENDIX 1**

**FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE  
CHURCH OF SCOTLAND INVESTORS TRUST  
CAPITAL ACCOUNT**

	31/12/2024	31/12/2023
56 Consolidated Fabric Fund-Cap [II]	Value of balances	Value of Balances
<b>TOTAL</b>	<b>506801</b>	<b>509465</b>

**ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND  
YEAR ENDED 31 DECEMBER 2024**

**Appendix 1**

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

**50 Consolidated Fabric Fund-REV**

<b>Credit balance at 01 Jan 2024</b>			<b>1,279</b>
15-Feb Q/E interest	100		
15-Mar I/F dividend	555		
15-May D/F interest	9,515		
15-May G/F dividend	1,969		
15-May Q/E interest	19		
31-May Q4 allocation of support costs		-576	
31-May Q1 allocation of support costs		-43	
30-Jun Q2 allocation of support costs		-748	
15-Aug Q/E Interest	111		
15-Sep I/F dividend	555		
30-Sep Allocation of support costs		-43	
15-Nov D/F interest	9,290		
15-Nov G/F dividend	829		
15-Nov Q/E Interest	146		
09-Dec Energy costs		-7744	
09-Dec Insurance costs		-3348	
09-Dec Fabric expenditure		-6360	
09-Dec Q4 allocation of support costs		-643	
<b>TOTAL</b>	<b>23,089</b>	<b>-19505</b>	<b>3,584</b>
<b>Credit balance at 31 December 2024</b>			<b>4,863</b>

Appendix 2

Additional Funds held  
Church of Scotland Investors Trust

31-Dec-24

Growth Fund

Unit price at 15/08/24=£6.19	Units	Cost	Value
1 General Purposes No. 1	3470	1521	22139
2 Poor Fund	1330	578	8485
3 Stephan Palmer Bequest	140	300	893
<b>Total value at 31-12-24</b>		<b>2399</b>	<b>31517</b>