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DULL & WEEM PARISH CHURCH OF SCOTLAND

Congregational Accounts

For the year ended

31st December 2024

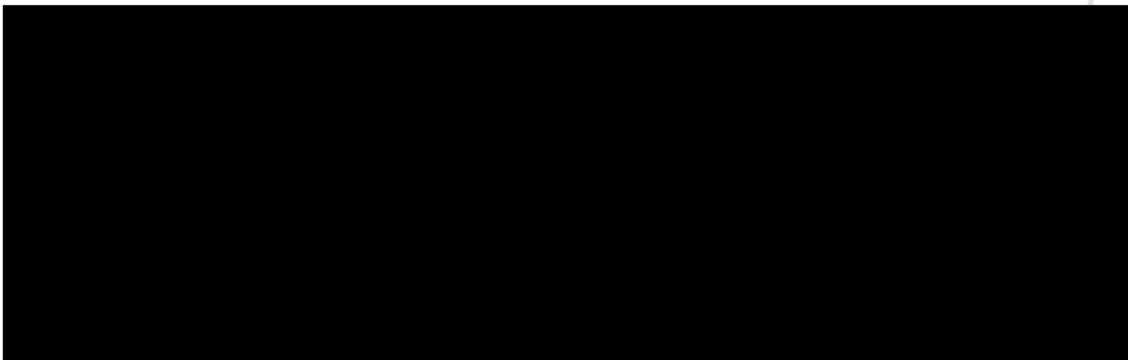
Charity Number SC001465

DULL AND WEEM PARISH CHURCH OF SCOTLAND
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2024

Reference and administrative information

Charity name	Dull and Weem Parish Church of Scotland
Charity registration number	SC 001465
Congregational reference number	271608
Contact address	Treasurer, Schiehallion Lodge, Foss. PH16 5NQ

Trustees. The following trustees served throughout the year:



Treasurer

Independent Examiner

Bankers

Royal Bank of Scotland, 14 Allan Street, Blairgowrie PH10 6AD

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, the minister, session clerk and the treasurer and, the minister apart, are chosen from those members of the church who are considered to have the appropriate gifts and skills to contribute to the management of the affairs of the church. The minister is elected by the congregation and is inducted by Presbytery.

Organisational structure

The Kirk Session is chaired by the Minister and is responsible for all the spiritual and temporal affairs of the church.

DULL AND WEEM PARISH CHURCH OF SCOTLAND

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 at Dull and Weem church are held weekly on Sundays at 9.45am with attendance of approximately 35 people, frequently including visitors.

Achievements and performance

Dull and Weem church is linked with Aberfeldy church and Grantully, Logierait & Strathtay churches. The minister is [REDACTED] There are 13 elders. 2024 continued where 2023 ended with ministry provided by either the minister, invited clergy or several lay preachers. This was in line with the Church of Scotland guidelines.

The Stated Annual Meeting was held on the 14th of June 2024. Organ supply is provided by three players who share the workload. Membership is 102.

The role of Fabric Convenor is held by [REDACTED] who continues to identify and carry out buildings and grounds improvements as agreed by the Kirk Session so that the church fabric is maintained to a high standard and to increase comfort, ambience, and facility levels in line with contemporary expectations.

The local Bridge Club and other local groups continued to use the MacDonald Room.

In line with Church of Scotland Safeguarding Legislation there is a Safeguarding panel consisting of [REDACTED] and [REDACTED] (Aberfeldy Church Safeguarding Coordinator). Several people in the congregation have been cleared for PVG work. The work of the Guild continued with [REDACTED] as convener. Around 10 ladies and men attend. [REDACTED] receives World Mission, a booklet on mission and prayer information from Church of Scotland Faith Action, which is made available in the MacDonald Room. The work of Breathe-Out, our youth project which is aimed at young people in our parish, continued with a number of relationships and connections made. The project has been successful in raising funds both locally and from various other charities and institutions. The Joseph Rank Trust have supported the work, which is hugely appreciated. [REDACTED] manages the freewill offering scheme. Several people have opted to give in this way, either through standing order or envelopes, and the extra funds generated through recovery of tax by the treasurer is much appreciated.

DULL AND WEEM PARISH CHURCH OF SCOTLAND

Financial review

Income has exceeded Expenditure over the year by £6,215.

Reserves policy

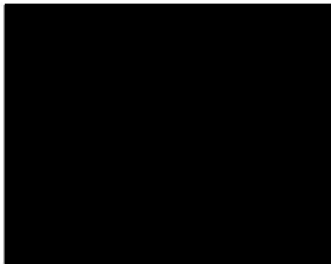
It is the policy of the trustees to hold at least the equivalent of one year's general expenditure, approximately £25,000, in the general fund. It is the policy of the trustees to hold sufficient in the fabric fund to meet major items of repair and maintenance. We believe that we should maintain approximately £15,000 in the fund.

Statement of trustee's 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 congregation at any 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.



3rd March 2025

REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF DULL AND WEEM PARISH CHURCH OF SCOTLAND

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 5 to 8.

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.

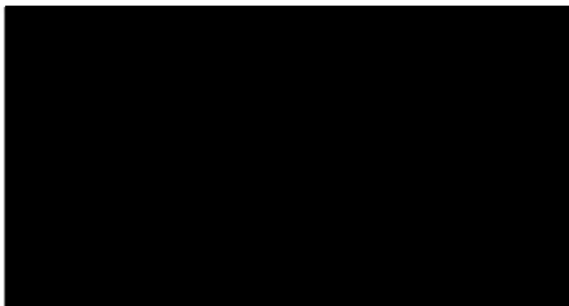
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My 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 seeking 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 examinees statement

In the course of my examination of the statement of accounts for the year ended 31st December 2024, no matter has come to my attention

- 1) which gives me reasonable cause to believe that in any material aspect
 - accounting records have not been kept in accordance with section 44(1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland) Regulations 2006 (as amended)
 - the accounts do not accord with those records
 - the statement of accounts do not comply with any of the requirements of Regulation 8 of The Charities Accounts (Scotland) Regulations 2006 (as amended)
- 2) to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Dull and Weem Parish Church of Scotland

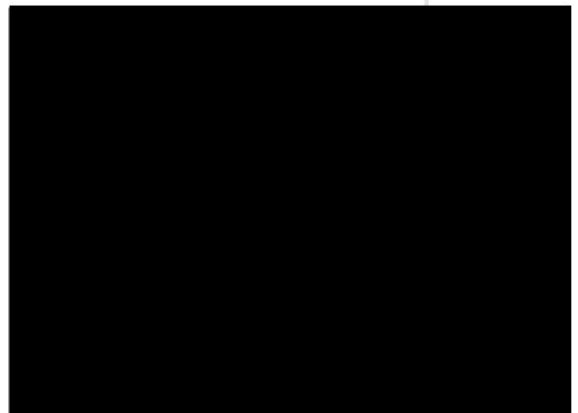
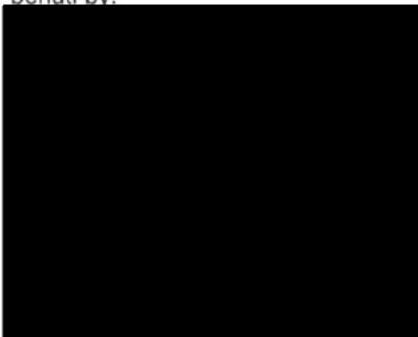
Statement of Receipts and Payments for the Year Ended 31 December 2024

		Unrestricted	Restricted	Endowment	Total	Total
		funds	funds	funds	2024	2023
	Note	£	£	£	£	£
Income from:						
Donations	4	30,768	960	0	31,728	28,637
Activities for generating funds		1,795	0	0	1,795	1,786
Rent of premises		2,300	0	0	2,300	90
Bank and Deposit interest		981	503	635	2,119	1,509
Investment income		365	148	430	943	824
Grants received	5	0	0	0	0	10,000
Sundry receipts		50	0	0	50	50
Total income		36,259	1,612	1,065	38,935	42,896
Expenditure on:						
Costs of generating funds	6	25,742	6,979	0	32,721	44,289
Grants repaid	5	0	0	0	0	1,500
Total expenditure		25,742	6,979	0	32,721	45,789
Net income/(expenditure) before transfers		10,517	-5,367	1,065	6,215	-2,894
Transfers:						
Gross transfers between funds - in / (out)		246	0	-246	0	0
Net movement in funds		10,763	-5,367	819	6,215	-2,894

Statement of Funds as at 31st December 2024

		Unrestricted funds	Restricted funds	Endowment funds	Total 2024	Total 2023
		£	£	£	£	£
Fixed Assets						
Investments		11,028	2,587	11,345	24,960	24,960
Market Value at 31st December	£36,643 (2023 £33,877)					
Current assets						
Cash at bank		58,756	1,431	-3,752	56,435	52,134
Cash in Hand		515	0	0	515	501
Church of Scotland Deposits		6,069	10,237	13,106	29,412	27,043
		65,341	11,668	9,354	86,362	79,677
Less -						
Current Liabilities						
Amounts collected on behalf of third parties	3	-470	0	0	-470	0
		64,871	11,668	9,354	85,892	79,677
Net Assets		75,899	14,255	20,698	110,852	104,637
Funds of the charity:						
As at 1st January		65,136	19,622	19,879	104,637	107,531
Net Movement of Funds		10,763	-5,367	819	6,215	-2,894
As at 31st December		75,899	14,255	20,698	110,852	104,637

The financial statements on pages 5 to 8 were approved by the kirk session on 3rd March 2025 and signed on their behalf by:



Dull and Weem Parish Church of Scotland
Notes to the accounts for the year ended 31st December 2024

1 Accounting policies

- a. These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
- b. Heritable properties, consisting of the church, are not recorded in the accounts. The title deeds are held by the Church of Scotland general trustees.
- c. Normal fabric repairs and maintenance are charged to the general fund. Extraordinary repairs and improvements are met from either our own fabric fund or that held by the general trustees.

2 Trustee remuneration and related party transactions

	2024 £	2023 £
No (2023 None) trustees were paid any remuneration	0	0
One (2023 one) trustee was paid for necessary expenses	25	95

3 Special collections and fundraising for other charities

In addition to the general fund receipts recorded on page 5, the following amounts from special collections and fundraising events for special purposes were received and disbursed during the year to other charities:

	2024 £	2023 £
Earl Haig Fund	80	81
Bring Back the Smile to Nepal	0	406
Home for Good	0	404
Guide Dogs for the Blind	470	0

4 Donations	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
WFO and gift aid donations, including tax recovered	24,808	960	0	25,768	24,776
Open plate	3,412	0	0	3,412	2,934
Weddings and funerals	1,090	0	0	1,090	260
Linkage	1,458	0	0	1,458	668
Other offerings	0	0	0	0	0
	<u>30,768</u>	<u>960</u>	<u>0</u>	<u>31,728</u>	<u>28,637</u>

5 Grants received

Government Grants	0	0	0	0	0
Grants from other Charities	0	0	0	0	10,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>

Grants repaid

Government Grants	0	0	0	0	0
Grants from other Charities	0	0	0	0	1,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>

6 Cost of generating funds

Fundraising activities	160	0	0	160	160
Charitable Activities:					
Contributions to the Church of Scotland	12,872	0	0	12,872	15,716
Presbytery dues	541	0	0	541	559
Minister's expenses	289	0	0	289	766
Other staffing costs	1,529	0	0	1,529	1,267
Fabric repairs and maintenance	1,144	3,353	0	4,497	8,218
Other building costs	5,353	0	0	5,353	4,630
Youth work	0	3,626	0	3,626	10,865
Linkage	3,645	0	0	3,645	1,908
Other expenses	209	0	0	209	200
	<u>25,742</u>	<u>6,979</u>	<u>0</u>	<u>32,721</u>	<u>44,289</u>

Dull and Weem Parish Church of Scotland

Notes to the accounts for the year ended 31st December 2024 continued

7 Movement in funds

	Balance at 01/01/2024 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31/12/2024 £
Restricted funds					
Youth Fund	2,666	960	-3,626	0	0
Fabric Fund	16,957	652	-3,353		14,255
	<u>19,622</u>	<u>1,612</u>	<u>-6,979</u>	<u>0</u>	<u>14,255</u>
Unrestricted funds					
General Fund	65,136	36,259	-25,742	246	75,899
Endowment funds					
Gordon Menzies Brown Trust Fund	6,370	328	0	-246	6,452
John McKillop Trust Fund	13,509	738	0	0	14,247
	<u>19,879</u>	<u>1,065</u>	<u>0</u>	<u>-246</u>	<u>20,698</u>
Total funds	<u>104,637</u>	<u>38,935</u>	<u>-32,721</u>	<u>0</u>	<u>110,852</u>

Purposes of restricted funds

The Youth Fund may be used to help fund youth projects.

The Fabric Fund may be used on the fabric of the church and the manse.

Purposes of endowment funds

Receipts of the Brown Fund may be spent on special fabric items.

The McKillop Fund was set up to fund the Sabbath school or Music Items. Following a re-organisation scheme from February 2019 it supports church music and youth work within the Church of Scotland Parishes of Dull and Weem and Aberfeldy.

8 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 £31,642 and the maximum stipend (in fifth and subsequent years' service) was £38,884.

9 Material debtors and creditors

	2024 £	2023 £
Gift aid tax		
At 31st December the following estimated amounts were owed to the congregation	<u>455</u>	<u>1,498</u>

APPENDIX 1

Funds held on behalf of the congregation by the Church of Scotland general trustees

	2024 £	2023 £
Consolidated fabric fund		
Capital account - Investment		
Credit balance held at 31st December at cost	<u>1,540</u>	<u>1,018</u>
Market value at 31st December	<u>2,255</u>	<u>1,627</u>
Capital account - Deposit		
Credit balance at 31st December	<u>0</u>	<u>522</u>
Revenue account		
Credit balance at 31st December	<u>5,205</u>	<u>4,890</u>

Dull & Weem Guild

Income & Expenditure Account for year ending 31 December 2024

	2024		2023
Opening Balance	440.66		865.66
Income			
Sundry	60.00		
Donations	£49.00		
Subscriptions	£154.40	£154.00	
Total	£263.40 £263.40	£154.00	£154.00
Expenditure			
Subscriptions	£165.00	£154.00	
Cof S Projects		£350.00	
Demntia Café		£75.00	
Total	£165.00 -£165.00	£579.00	-£579.00
Balance	£539.06		£440.66
Treasurer			
Auditor			