

Accounts for Lundie & Muirhead Parish Church of Scotland
Year Ended 31 December 2023

C of S: 291759
SC: 001085

The Church of Scotland
Lundie & Muirhead Parish Church of Scotland

Receipts & Payments Accounts
Year Ending 31 December 2023

Congregation No: 291759
Charity No: SC 001085

Muirhead Church
151 Coupar Angus Road
Muirhead
Angus, DD2 5QN

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Year Ended 31 December 2023

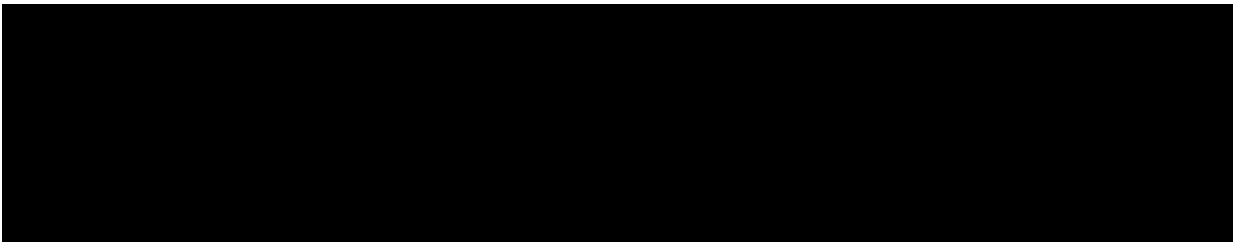
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REFERENCE & ADMINISTRATIVE INFORMATION

Charity Name: Lundie & Muirhead Parish Church of Scotland
Charity Registration Number: SC 001085
Congregational Reference Number: 291759
Contact Address: North March
Old Dronley Road
Backmuir of Liff
Dundee, DD2 5QT

Trustees

The following Kirk Session members served during the year up to the date of signing the accounts.

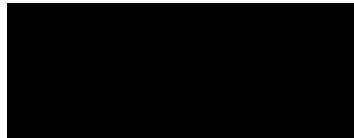


1 Until 1 February 2024; 2 Until August 2023

Principal Office-Bearers

The principal office-bearers are:

Minister
Session Clerk
Church Treasurer



Independent Examiner

The Independent Examiner is:



420 Blackness Road
Dundee
DD2 1TQ

Bankers

The bankers are:

Bank of Scotland
Dundee City (807331) Branch
PO Box 1000
BX2 1LB

TRUSTEES' ANNUAL REPORT, YEAR ENDED 31 DECEMBER 2023

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

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

Organisational Structure

Lundie and Muirhead Parish Church of Scotland is linked with Fowlis and Liff Parish Church. Lundie and Muirhead operates under the Unitary Constitution with a Kirk Session moderated by the Minister which meets six times a year. There are also Stewardship, Fundraising and Finance Workgroups.

During 2023 Lundie & Muirhead, Fowlis & Liff and Auchterhouse Parish Churches worked towards becoming a union. With this in mind all three congregations worship together once a month and share some social activities. One Finance Group and one Fabric/Property Group have been formed and the three Kirk Sessions now have some joint meetings. The Churches were formally united on 1 February 2024. The congregations are also part of the Carse and Northwest Grouping and participate in worship and social events in the group.

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.

A joint service with Fowlis and Liff is held at St. Marnock's Church on the first Sunday of the month and at Muirhead Church on the other Sundays in the month. On the last Sunday of the month the congregation from Auchterhouse Church also join the service. Services are livestreamed on Zoom. There are additional services at Christmas and Easter. Holy Communion is celebrated three times a year in Muirhead as well as on Maundy Thursday, Easter Sunday and Christmas Day.

Outreach opportunities include Soup Lunches and the Friendship Group which typically all meet once a month. Children's ministry includes Messy Church, Holiday Club and links with local primary schools.

Achievements and Performance

Achievements and performance during the year include:

- Weekly services are conducted both in church and on Zoom – joint hybrid services have become the norm and are well attended.
- The Prayer Group, which is run by members from both congregations, meets regularly on Zoom.
- The successful Plant Sale and coffee morning in May.
- There was also a celebratory tea for the King's Coronation in May.
- A silent auction was held in September, an exhibition of village photographs and a film night were held in the Autumn.
- 70 shoeboxes were filled in support of the Blythwood Appeal by members of the linked churches and community.
- Christmas gifts for needy children in Angus were donated at the annual Gift Service.
- Retiring offerings at Christmas were donated to Christian Aid's Middle East Appeal.
- The church magazine continues to be issued three times a year to church members; the Christmas edition is distributed to all homes within the Parishes.

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- Links continue with Dundee Congregational Church.
- Communication with members is being maintained by email for those who are online and by post/hand delivery for those who are not. The church Facebook page is used to communicate with the wider community.
- In accordance with National Guidelines and the Presbytery Plan the linked congregations are 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 accessed through the Invergowrie Church Web page.
- Joint activities between Lundie & Muirhead, Fowlis and Liff and Auchterhouse churches include some joint services, shared activities and combined Kirk Session meetings.
- There are also joint activities, e.g., Messy Church, with Invergowrie and the Carse churches.
- Muirhead Church kitchen was extended and refurbished to improve the catering facilities.

Financial Review

The principal source of church income is offerings, comprised as follows:

	2023 (£)	2022 (£)
Gift Aid Small Donations Scheme (GASDS)	2,418	2,499
Gift Aid Donations	18,445	19,219
Tax Reclaimed on Gift Aid Donations	5,461	6,273
Ordinary Offering (Not gift-aided)	2,815	3,118
Other Offerings, Donations	975	855
Total	30,114	31,964

During the year a few members joined the gift aid scheme and some members increased their regular giving. A £5,000 legacy was also received during the year.

Fundraising activities during the year raised £1,155 at the Plant Sale & Coffee Morning and £2,064 at the Silent Auction. Donations at the village photographs and film evening events totalled £570.

The estimated tax to be reclaimed on gift aid donations given during 2023 is £5,216.

There are sufficient funds to meet any reasonable expenditure in the short term.

The total cost in 2023 of extending and refurbishing the kitchen at Muirhead Church was £38,688. This was funded by a £15,000 donation, £3,800 gift aid reclaimed, £3,000 from the Community Council for a dishwasher, £6,133 left over from the Church refurbishment and £11,161 remaining from the sale of Lundie Church (from General Trustees).

Reserves Policy

Unrestricted Funds

It is the Trustees' policy to hold reserves of approximately three months' expenditure in the bank account. At the year end the Church held unrestricted funds totalling £42,743 of which £16,175 was designated for the Reserve Fund, £11,433 for Reserve Fund 2 (cost £7,031), £5,315 was for Future Projects and £9,820 was in the bank. £2,344 and £966 were also held by the Children's and Friendship Groups, respectively. The Reserve Funds may be required to contribute towards Fabric repairs of an old church building and the manse.

Restricted Funds

At the year end the Church also held £6,955 of restricted funds. The Flower Fund (cost £999, value £2,198) and Sunday School (cost £3,502, value £4,757). The purpose of the Flower Fund is to provide flowers for display during services of worship. The Sunday School Fund provides income for children's groups. During the year £50 was donated for flowers. There are no Endowment Funds.

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 Trustees 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 on 25 March 2024 and signed on their behalf,

REPORT OF THE INDEPENDENT EXAMINER

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 9.

Respective Responsibilities of Trustees and Examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulations 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 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 Accounts Regulations 2006, and
 - To prepare accounts which accord with the accounting records and comply with Regulation 9 of the Accounts Regulations 2006 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.

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**RECEIPTS AND PAYMENTS
ACCOUNTS**

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>					
Donations	3	32,756	6,850	39,606	47,336
Legacies		5,000		5,000	0
Activities for Generating Funds		3,820		3,820	3,520
Bank & Deposit Interest		945		945	113
Investment Income		498		498	442
		43,019	6,850	49,869	51,411
Rental of Premises		395		395	96
Sale of Assets - Church Pews				0	129
Sale of Investments					0
Lundie Church Sale				0	17,529
Receipts from General Trustees			11,161	11,161	12,766
		395	11,161	11,556	30,520
<u>Total Receipts</u>		43,414	18,011	61,425	81,931
<u>Payments</u>					
Cost of Generating Funds	4	0		0	83
Charitable Activities	4	38,764	38,738	77,502	106,182
Governance Costs	4	0		0	0
Other Payments	4	0		0	0
<u>Total Payments</u>		38,764	38,738	77,502	106,265
Excess of Receipts over Payments for the year before transfers					
		4,650	-20,727	-16,077	-24,334
Transfers		5,690	6,176	11,866	31,503
		-5,260	-6,606	-11,866	-31,503
Excess of Receipts over Payments for the year		5,080	-21,157	-16,077	-24,334

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Statement of Balances
At 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Bank and Deposit Balances				
Bank and deposit balances brought forward	29,539	21,157	50,696	75,030
Movement in year:				
Excess of Receipts over Payments for the year	5,080	-21,157	-16,077	-24,334
Bank & deposit balances carried forward	34,619	0	34,619	50,696
Investments at cost and market value				
Flower Fund - unit price £5.83 (377 units costing £999.05)		2,198	2,198	2,036
Reserve Fund 2 - unit price £5.83 (1,961 units costing £7,030.54)	11,433		11,433	10,589
Sunday School - unit price £10.96 (434 units costing £3,502.38)		4,757	4,757	4,583
	11,433	6,955	18,388	17,208
Assets				
Gift Aid Receivable	5,216	0	5,216	9,229
Liabilities				
There are no liabilities				

The accounts were approved by the Kirk Session on 25 March 2024.

For and behalf of the Kirk Session

		Session Clerk
		Treasurer

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Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year one trustee, [REDACTED], received a total of £1,769 comprising £660 for Council Tax, £896 for travel expenses and £213 for telephone/internet/Zoom.

During the year one trustee was reimbursed expenses totalling £466.

The Church of Scotland Insurance policy includes Charity Trustee Liability.

No trustee or connected person received any remuneration during the year.

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

2. Movements in Funds

	At 1 Jan			Transfers		At 31 Dec
	2023	Receipts	Payments	Credit	Debit	2023
	£	£	£	£	£	£
Unrestricted Funds						
General	10,255	40,414	36,105	473	-5,217	9,820
Reserve	16,175	0	0	0	0	16,175
Future Projects (Legacies)	0	358	0	5,000	-43	5,315
Unrestricted Designated Funds						
Children's Groups	2,013	214	100	217	0	2,344
Friendship Group	1,096	2,428	2,559	0	0	965
Restricted Funds						
Muirhead Church Refurbishment	6,133	0	0		-6,133	0
Muirhead Church Kitchen	15,024	17,961	38,688	6,176	-473	0
Flower Donation	0	50	50	0	0	0
Total Funds	50,696	61,425	77,502	11,866	-11,866	34,619
	Market Value at 1 Jan		Investments:		Market Value at 31	
	2023		Unrealised			Dec-23
	£		Gain	Loss		£
			£	£		
Invested Funds						
Flower Fund	2,036		162			2,198
Reserve 2	10,589		844			11,433
Sunday School	4,583		174			4,757
Total Investments	17,208		1,180			18,388

Purposes of Unrestricted Funds

General Fund: The Trustees have set aside funds for the general running of the Church.

Reserve Fund: The Trustees have set aside funds for large fabric or general expenditure. There is also an investment with the Church of Scotland (see p3).

Purpose of Unrestricted Designated Funds

Children's Group: To provide funds for children's ministry.

Friendship Group: To provide funds for social activities for members of the church and wider community.

Purpose of Restricted Funds

The Flower and Sunday School funds are held in investments with the Church of Scotland (see p3)

Flower Fund: This is a fund to provide flowers for display during services of worship.

Sunday School Fund: This is a fund to provide income for the Sunday School and Messy Church.

£6,133 left from the refurbishment work was held in the general bank account and then contributed to the cost of the kitchen extension and upgrade.

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	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations				
Gift Aid Small Donation Scheme (GASDS)	2,418		2,418	2,499
Gift Aid Donations	18,445		18,445	34,419
Tax Recovered on Gift Aid Donations	5,461	3,800	9,261	6,273
Ordinary Offering (Non-Gift Aid)	2,815		2,815	3,118
Other Offerings, Donations etc.	975	3,050	4,025	875
Children's Groups	214		214	0
Friendship Group	2,428		2,428	152
	32,756	6,850	39,606	47,336
4. Analysis of Payments				
Costs of Generating Funds				
Investment Manager's Fees	0		0	0
Evershare Annual Fee	0		0	8
Offering Envelopes	0		0	75
	0		0	83
Charitable Activities				
Ministries & Mission Allocation	19,935		19,935	25,378
Presbytery Dues	586		586	0
Minister's Travel & Phone/Internet	1,109		1,109	972
Organist & Supply	2,755		2,755	2,650
Pulpit Supply	140		140	128
Cleaner	683		683	516
Fabric Repairs & Maintenance:				
Manse	531		531	1,018
Muirhead Church	3,740		3,740	1,911
Office Equipment	38		38	0
Council Tax	660		660	867
Heat & Light	1,749		1,749	1,517
Insurance	2,112		2,112	1,911
Organ Maintenance	0		0	450
Flowers	143	50	193	93
Gardening	994		994	1,460
Printing, Stationery & Postage	327		327	297
Muirhead Church refurbishment	0		0	66,336
Muirhead Church - Kitchen	0	38,688	38,688	0
CCLI Copyright Licence	137		137	229
Other Expenses	466		466	323
Children's Groups	100		100	0
Friendship Group	2,559		2,559	126
	38,764	38,738	77,502	106,182
Governance Costs				
Independent Examiner's Fees	0		0	0
Other Payments				
Purchase of Assets	0		0	0
Purchase of Investments	0		0	0
	38,764	38,738	77,502	106,265

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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 & 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 £30,135 and the maximum stipend was (in the fifth and subsequent years) £37,032.

		2023 £	2022 £
6. Collections for Third Parties	Charity No.		
Christian Aid - Tea/coffee after services	SC 039150	318	491
Christian Aid - Middle East (Christmas Appeal)	SC 039150	773	
Church of Scotland - Souper Sunday - HIV	SC 011353	111	
RSABI (Harvest)	SC 009828	111	121
The Scottish Poppy Appeal (Poppy Scotland)	SC 014096	140	91
Shelter Scotland (Christmas Appeal)	SC 002327		124
DEC Turkey/Syria Earthquake	1062638	358	
		<u>1,811</u>	<u>827</u>

APPENDIX

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

	2023 £	2022 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	0	11,161
Market Value of Balances at 31 December	0	11,161
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December:	291	0
	<u>291</u>	<u>0</u>
<u>TEMPORARY ACCOUNT</u>		
Balance at 31 December from the sale of Lundie Church	0	-103