THE CHURCH OF SCOTLAND

ABERUTHVEN and DUNNING PARISH

ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND

TRUSTEES' ANNUAL REPORT AND ANNUAL ACCOUNTS 2025

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 2025.

Reference and Administrative Information

Charity Name: The Church of Scotland: Aberuthven and Dunning

Charity Registration No: SC030799

Congregation Reference No: 281629

Contact Address: Church Office
Aberuthven and Dunning Church
Perth Road
Dunning PH2 ORY

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:

Bancewicz, John
Fyfe, Pauline
Fyfe, William
Gray, Susan
Kettles, William
Mailer, Donald
Nairn, Alice to 21st May 2025
Ross, Agnes to 20th Jan 2025
Taylor, Elizabeth to 1st May 2025
Tree, Kim

Principal Office bearers as at 31st December 2025

Interim Moderator Rev Dr Alan Murray

Session Clerk: Pauline Fyfe

Locum Minister: Rev Dr Alan Murray

Church Treasurer: William Kettles

Independent Examiner

Lorna Sharp
Linnhe
Abbey Road
Auchterarder
Perth PH2 0QR

Bankers

Bank of Scotland King Edward Street Perth PH1 5UT

Office bearers

Finance Convener	William Kettles (Elder)
Treasurer	William Kettles
Gift Aid/Covenants Convener	William Kettles
Health and Safety Advisor	Alice Nairn
Safeguarding Coordinator	Alice Nairn until 21st May 2025 Pauline Fyfe (Elder) from 22nd May 2025
Presbytery Elder	Susan Gray (Elder)
Roll Keeper	John Bancewicz (Elder)
House Group	John Bancewicz
Fabric Convener	Maarten Versteeg
Prayer Chain	Alf and Celia Marshall (with Aberdalgie & Forteviot)
Musician	Allan Kelman
Communications Convener	Colin Young
Website/Facebook	William Fyfe (Elder)
Session Clerk	Pauline Fyfe (Elder)
Deputy Clerks (Dunning)	Elizabeth Taylor (Elder to 1st May 2025),
Deputy Clerk (Aberuthven)	Susan Gray (Elder)

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, William Kettles, 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, Maarten Versteeg.

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 delinked with Aberdalgie and Forteviot in 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 2025

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 7 voices, various 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 and Harvest service in the church and the minister took a Remembrance service at the War Memorial for the primary school. The assistance to the school through the volunteer Drama Group is a popular Lunch time activity with Easter and Christmas drama presentations in the church. 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 2024/25 and in 2025/26 in Aberuthven for café bi weekly, reflection and with Aberuthven Primary School setting up a Drama group which is run by Church volunteers .

There is a Craft Club in Dunning delivered by partnership working with Dunning Community Council.

There are nine developments to report

i. The Kirk Session have thanked Rev Dr Alan Murray for his service and support during 2025 which has been an uncertain year and have extended Rev Dr Alan Murray contract as Locum Minister into 2026 to ensure continuity and support through this continuing period of uncertainty.

ii. Rev Dr Alan Murray continues to hold Worship Groups in both locations. The pattern of worship services in Dunning has changed from the 1st Jan 2025 with Services held every Sunday other than the 5th Sunday where worship is attended in the planned supervising church Dunbarney. In Aberuthven services continue to be 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 Rev Dr Alan Murray. This took place on the 28th January 2025 and the presentation was well received with the representatives leaving to consider how this should be taken forward, all additional information requested was provided within the month of the review having taken place.

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. The Childrens facilities in Aberuthven and appropriate activities provided continue to form a key part of worship for all. The community have named this the 'VIP area' it has been enjoyed by congregation of all ages.

In going into 2026 as in 2025, 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.

Pauline Fyfe (Session Clerk)

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

.....Pauline Fyfe..... Pauline Fyfe Session Clerk

Date .....14/04/26.....

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 £43109 which includes a Fabric Fund of £756.

APPENDIX 3

OSCR
Scottish Charity Regulator

Independent examiner's report on the accounts v2

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

Registered charity number
SC O30799

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025

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.

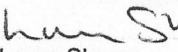
Basis of independent examiner's statement
My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 [~~other than that disclosed on the attached page~~*]

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**:  **Date:** 15 April 2026

Name: Lorna Sharp

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

Address: Linnhe
Abbey Road, Auchterarder, PH3 1DN

*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.
**OSCR will accept digital or typed signatures.

ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND

Statement of Balances
At 31 December 2025

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
		2025	2025	2025	2025	2024 £
Bank & Deposit Balances						
Bank balances brought forward		56,839	773	13,052	70,664	60,061
Movement in year						
Excess of receipts over payments for the year		- 14,485	- 18	- 2,645	- 17,148	10,603
Transfers						
Bank & Deposit balances carried forward	4	42,354	755	10,407	53,516	70,664

Investments at Market Value
As per noted in Appendix1

Debtors Unrestricted		
Tax recoverable on gift aid	0	0
Liabilities unrestricted	0	0

The Accounts were approved by the Kirk Session on 10/03/26.

For and on behalf of the Kirk Session

.....Session Clerk

.....Treasurer

ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND

Receipts and Payments Account	Note	Unrestricted Funds 2025	Designated Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Receipts						
Donations	1	46,252			46,252	41,991
Weddings and Funerals		580			580	1,000
Use of premises		893			893	1,770
Fundraising		377			377	584
Restricted Funds Income	4				-	-
General Congregational a/c Int		591			591	962
income distribution		758			758	468
Fabric 121 dividends		-	3	381	384	544
Legacies		-			-	-
Trs. General Trustees Fabric a/c		44,664			44,664	31,698
Trs. Gen Trustees Restricted a/c		5,001		1,000	6,001	-
Fairtrade		-			-	-
Donations for Ministers retirement		-			-	205
Agency Collections		-			-	1,280
Total Receipts		**99,116**	**3**	**1,381**	**100,500**	**80,503**
Payments						
Cost of generating Funds		20			20	30
Charitable activities	2	113,329	21	3,026	116,376	69,512
Governance costs	2	252			252	357
Total Payments		**113,601**	**21**	**3,026**	**116,648**	**69,899**
Excess of receipts over payments		- 14,485	(18)	(1,645)	- 16,148	**10,603**

NOTES TO ACCOUNTS FOR YEAR ENDED 31 DECEMBER 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Total Funds 2024
1 **Analysis of Donations**				
Offerings Plate and FWO	11,198		11,198	9,120
Offerings Direct Debits	17,399		17,399	16,834
Tax recovered on Gift Aid Donations	7,572		7,572	6,636
Grants received	1,130		1,130	1,246
Book of Rememberance	45		45	135
Other donations including Stewardshi	8,908		8,908	8,021
TOTAL	**46,252**		**46,252**	**41,991**
2 **ANALYSIS OF PAYMENTS**				
Cost of generating Funds				
Fundraising Costs	20		**20**	30
TOTAL *	**20**		**20**	**30**
3 **Charitable activities**				
Giving to Grow	27,139		27,139	10,521
Presbytery dues	649		649	725
Ministry expenses	-		-	-
Pulpit Supply	110		110	313
Ministry Assistance	1,694		1,694	14,072
Repairs and Maintenance:				
a) Aberuthven Church and grounds	40		40	5,908
b) Dunning Church, Hall and grounds	60,730		60,730	16,648
Gift to Dunning Welfare	4,002		4,002	1,000
Gift to Aberuthven Youth Club		1,000	1,000	
Gift to Kevin Clark	1,000		1,000	
Heat and Light	6,657		6,657	7,744
Insurance	3,722		3,722	3,348
Printing stationery and postage	162		162	334
Church office including computing	1,375		1,375	1,363
Organists and music	3,150		3,150	3,122
Warm space expenses	511		511	569
Book of Rememberance costs	48		48	175
Other	2,340		2,340	1,280
TOTAL Charitable activities *	**113,329**	**1,000**	**114,329**	1,388
	-			1,000
Cost of Generating Funds	20		20	
Charitable activities	113,329		114,329	**69,512**
Governance costs				
Independent examiners fee *	252		252	357
TOTAL PAYMENTS	**113,601**	**1,000**	**114,601**	**69,899**

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 2025

3 Trustee Remuneration and Related Party Transactions

Two Trustees received payments, Rev Dr Alan Murray ,our interim moderator received £14072 as Locum minister and Donald Mailer our Church Officer received £1008. All Church of Scotland congregations contribute to the National Stipend fund which bears the costs of Ministers' stipends and and employers' contributiions 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 minium stipend was £32433 and the maximum stipend in 5th and subsequent years of service is £39856.

4 MOVEMENT IN FUNDS	Balance b/f 01-Jan-25	Incoming resources	Outgoing resources	Balance c/f 31-Dec-25
Unrestricted Funds				
General Fund	37,119	97,767	- 113,601	21,285
General Congregational Purp	19,719	1,349	-	21,068
Total Unrestricted Funds	**56,839**	**99,116**	**- 113,601**	**42,354**
Designated Funds				
Fabric	**773**	3	- 21	**755**
Restricted Funds				
1 Martin McLaren Bequest	553	44	-	597
2 William M McInroy Trust	2,678	119	-	2,797
3 James Sword Fund	2,254	174	- 2,000	428
4 Dunning Sunday Club	2,861	-	-	2,861
5 A/D Youth Fund	2,019	44	- 1,026	1,038
6 Specific Office	2,013	-		2,013
7 Funds Garden	374	-		374
8 Music	300	-		300
Total Restricted Funds	**13,052**	**381**	**- 3,026**	**10,407**
Total Funds				
Total Unrestricted Funds	56,839	99,116	- 113,601	42,354
Total Designated Funds	773	3	- 21	755
Total Restricted Funds	13,052	381	- 3,026	10,407
TOTAL FUNDS	**70,664**	**99,500**	**- 116,648**	**53,516**

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 2025
APPENDIX 1

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

CAPITAL ACCOUNT	31/12/2025	31/12/2024
56 Consolidated Fabric Fund-C [II]	**Value of balances**	**Value of Balances**
TOTAL	**438715**	**506801**

ABERUTHVEN AND DUNNING PARISH CHURCH OF SCOTLAND
YEAR ENDED 31 DECEMBER 2025
Appendix 1
FUNDS HELD ON BEHALF OF THE CONGREGATION
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
50 Consolidated Fabric Fund-REV

Credit balance at 01 Jan 2025				**4,863**
15-Feb	Q/E interest	148		
17-Mar	I/F dividend	555		
15-May	D/F interest	8,184		
15-May	G/F dividend	1,969		
15-May	Q/E interest	58		
15-Aug	Q/E Interest	134		
15-Sep	I/F dividend	555		
30-Sep	Allocation of support costs		30	
30-Oct	Allocation of support costs		30	
15-Nov	D/F interest	7,451		
15-Nov	G/F dividend	829		
15-Nov	Q/E Interest	164		
19-Nov	Allocation of support costs		30	
19.Nov	Allocation of support costs		290	
09-Dec	Fabric expenditure			
09-Dec	Q4 allocation of support costs			
TOTAL		**20,046**	**380**	19,666
Credit balance at 31 December 2025				**24,529**

Appendix 2

CHURCH OF SCOTLAND INVESTORS TRUST
ADDITIONAL FUNDS HELD

Growth Fund Unit price at 15/08/25=£6.88	Units	Cost	31-Dec-25 Value
1 General Purposes No. 1	3470	1521	23874
2 Poor Fund	872	379	5999
3 Stephan Palmer Bequest	140	300	963
Total value at 31-12-25		**2200**	**30836**

FABRIC FUND

2025

FUNDS HELD WITH BANK OF SCOTLAND ACCOUNT

		INCOME	EXPENDITURE	TOTAL
01-Jan-25	Bank balance brought forward			700
15-May-25	Church of Scotland D/F Interest	2		
28-Jul-25	Bank of Scotland fee		4	
11-Aug-25	Bank of Scotland fee		4	
10-Sep-25	Bank of Scotland fee		4	
10-Oct-25	Bank of Scotland fee		4	
10-Nov-25	Bank of Scotland fee		4	
10-Dec-25	Bank of Scotland fee			
15-Nov-25	Church of Scotland D/F Interest	2		
	TOTAL	3 -	21 -	18
01-Jan-25	Bank balance carried forward			682

FUNDS HELD WITH CHURCH OF SCOTLAND INVESTORS TRUST

01-Jan-25	Balance carried forward	74

	TOTAL	
31-Dec-25	Funds held with Bank of Scotland	682
31-Dec-25	Funds held with Church of Scotland Investors Trust	74
	TOTAL FUNDS HELD as at 31 December 2025	756

GENERAL CONGREGATIONAL PURPOSES

FUNDS HELD WITH CHURCH OF SCOTLAND INVESTORS TRUST

2025

DEPOSIT FUND

01-Jan-25	Balance carried forward		**19719**
15-May-25	Interest	452	
15-May-25	Income distribution	330	
15-Nov-25	Interest	429	
15-Nov-25	Income distribution	139	1349
31-Dec-25	Balance carried forward		**21068**