

# **Aberdalgie and Forteviot**

## **Church of Scotland**



### **TRUSTEES' ANNUAL REPORT**

**AND**

### **CONGREGATIONAL ACCOUNTS**

**Year ended 31 December 2020**

**OSCR Charity No: SC044503**

**Congregational Reference No: 281627**

## ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

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### **Trustees' Annual Report Year ended 31 December 2020**

The trustees present the annual report and financial statements (congregational accounts) for the parish of Aberdalgie and Forteviot Church of Scotland for the year ended 31 December 2020.

#### **Reference and Administrative Information**

Charity name: Aberdalgie and Forteviot Church of Scotland

Charity Registration Number: SC044503

Congregational Reference Number: 281627

Contact Address: Flat A2 Oaklands  
Pitheavlis Crescent  
Perth  
PH2 0JA

#### **Trustees**

Within the Church of Scotland, the persons responsible for general control and management of the administration of the parish are the members of the Kirk Session, including the Minister, and during the year these were:

Dr John Blair  
Miss Mhairi Bundy  
Mr Ronald Harrison  
Mrs Catriona Harrison  
Lt Col. David Hughes  
Mr Gordon Mackay  
Mrs Lesley Mackay  
Mr John McGregor (Stepped down November 2020)  
Mrs Carol Paterson (Stepped down December 2020)  
Mrs Elizabeth Prentice  
Mrs Irene Pye  
Mr David Pye  
Mrs Mareli Ward  
Mr Roger Ward

Rev. James W Aitchison is the Minister of the Parish,

From June 2019, Mrs Catriona Harrison, previously Deputy Session Clerk, took over the role of Session Clerk following the sad death of Mrs Pat Robb. In April 2020 Mr Roger Ward took over the long term role of Session Clerk and he formally took the oath of office at a Kirk Session meeting on 28th July 2020.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2020**

**Office bearers**

Minister:	Rev. James W Aitchison
Session Clerk:	Mr Roger Ward
Deputy Session Clerk:	Mrs Catriona Harrison
Treasurer and Finance Convener	Mrs Lesley Mackay
Fabric Convener:	Mr David Robb
Mission Convener:	Mr Gordon Mackay
Fellowship Convener:	Lt. Col. David Hughes
Outreach Convener:	Mrs Catriona Harrison
Health & Safety Officer:	Mr David Pye
Safeguarding Officer:	Mrs Irene Pye
Christian Aid Co-ordinator:	Mrs Muriel Morrison
Presbytery Elder:	Mr Ronald Harrison
Equalising Elder:	Mr Gordon Mackay

**Independent Examiner**

Sandra C Paterson CA  
Finlaysons  
Chartered Accountants  
4 Albert Place  
Perth  
PH2 8JE

**Bankers**

Bank of Scotland  
The Direct Business (802260)  
PO Box 1000  
BX2 1LB

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2020**

**Structure, Governance and Management**

**Governing Document**

The Kirk Session of Aberdalgie and Forteviot parish is the governing body and is responsible under a Unitary Constitution for making all decisions relating to the spiritual welfare of the congregation, the advancement of religion through worship, the practical affairs of the parish and the management of finances and property.

The parish has two church sanctuaries for worship located at Aberdalgie and Forteviot. The Manse for the linked charge (with Aberuthven and Dunning) is situated at Aberdalgie. Until October 2020 the linked charge also owned a property at 30 Muircorft Terrace in Perth. These properties are the shared responsibility of the two Kirk sessions within the linkage. The house at Muircorft Terrace in Perth has now been sold and the proceeds divided between the two linked parishes.

**Recruitment and Appointment of Trustees**

Members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Minister and the Elders of the church. Elders are called to serve from those members of the church who are considered to have the appropriate gifts and skills. In November 2020 Mr John McGregor intimated his intention to step down as an active elder and this decision was confirmed at a Kirk Session meeting in November 2020. In December 2020 Mrs Carol Paterson also intimated her intention to step down and this was confirmed at a Kirk Session meeting in December 2020.

The Kirk Session met six times during 2020. Kirk Session meetings are normally held in the Laird's Retiring Room at Aberdalgie Church. With the restrictions necessary under the Covid pandemic this year there were only two face to face Kirk Session meetings (January and March) the remaining four have been conducted via Zoom. Until April the administrative work of the parish was conducted by the temporary Session Clerk, Mrs Catriona Harrison, from her home. Following a hand over in April, and subsequent appointment in July, Mr Roger Ward has undertaken all administrative work from his home in Perth, supported by Mrs Catriona Harrison. Rev. James Aitchison, conducts his work from the manse at Aberdalgie.

**Objectives**

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It is established 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.

The main objectives of the Aberdalgie and Forteviot parish are:

- To bring the ordinances of religion to all the people of the parish.
- To offer Christian worship, fellowship, pastoral care, instruction, mission and service as a witness to God's love.
- To fulfil the commitment made to the Congregation to maintain regular Christian worship in the two churches of Aberdalgie and Forteviot.

In 2020 our main mission has been spreading the Gospel and maintaining contact with members despite the physical restrictions necessary under the Church of Scotland's guidelines in response to the Covid-19 pandemic. Elders have attempted to continue to offer pastoral care to members through regular telephone contact and the parish have issued 6 parish newsletters to all members and adherents either by email or post. We continue to attend to the health of parish finances and the opportunity for on-line donations to the parish has been made available on our web site.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2020**

**Objectives (continued)**

The necessary permissions were granted earlier in 2020 for the development of the annex of our church at Aberdalgie so as to provide suitable accommodation to offer more opportunities for fellowship and outreach. We are pleased to report that all work has been completed and we are now seeking approval from Perth Presbytery to re-open the building in line with a Covid pandemic risk assessment. Our commitment to Outreach includes monitoring the progress at Cherrybank and Charlottegate where the building of new homes is almost complete. These homes are within our parish. We have delivered leaflets and newsletters several times over the last 18 months until the Covid pandemic made this difficult. We have now completed the compilation of a record of the names and addresses of the 463 adults over 18 in the (so far) 245 homes and have a template of address labels to be able to contact these households when the pandemic restrictions are lifted. Our work with YMCA to consider opportunities to build relationships with young people in our parish has had to be deferred this year due to the pandemic.

One condition of the Basis of Adjustment and Linkage which the Presbytery required at the time of linkage with Aberuthven and Dunning parish (2015) was that the Kirk Session must maintain close scrutiny of the members attending worship. We have continued to pay close attention to this and until mid-March we continued to record an average of 30 worshippers at each service. Now that bi-monthly services of worship have resumed in Forteviot Church we are respecting the social distancing requirements and are only able to offer up to 27 places for attendees in church. Once restrictions are lifted we shall continue to monitor attendance.

**Membership**

The Register of Members and Electoral Roll shows that as at 31 December 2020 there were 163 members and 15 adherents on the Electoral Roll; during 2020 we recorded 4 deaths, no baptisms, no marriages.

**Worship**

Worship services across the parish were suspended mid March to comply with Covid restrictions. They resumed in November, twice per month (on the first and third Sunday of the month), at Forteviot church. Because of building improvement works at Aberdalgie church it has not been possible to resume worship services there in 2020 but it is expected that the sanctuary will be open for worship in January 2021.

**Summary of Achievements and progress**

Between mid March and the end of October worship services in our church buildings were suspended. Aberdalgie and Forteviot parish is currently offering twice monthly Sunday services of worship at Forteviot church; we expect to be able to return to worship at Aberdalgie early in the new year. Throughout the spring and summer our Minister continued to provide a weekly written service of prayers and a sermon based on the Lectionary reading; this was made available to all elders to print and distribute as appropriate. It was also posted on our parish website and Facebook page. Now that worship services have resumed these are recorded and typed and continue to be available on our website and Facebook page.

Mrs Lesley Mackay, Treasurer and Finance Convenor, confirms that our finances remain relatively healthy despite the lack of church services due to Covid-19 and the resultant reduction in Open Plate donations. Our standing order income remains firm, but we have not been able to hold any fundraising events this year. We have had two legacy donations.

Mrs Carol Miller took over the role of producing weekly Orders of Service until March when attendance halted.

Mr Allan Kelman, organist at Dunning, continues to provide inspiring musical support to our parish and has been very attentive with our resumption of worship at Forteviot.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2020**

**Summary of Achievements and progress (continued)**

Mr. Steven Robb continues to manage the parish website: [www.aberdalgieandforteviot.co.uk](http://www.aberdalgieandforteviot.co.uk). The website gives contact details, displays a calendar and provides up-to-date news with photos, forthcoming events and useful links. Mr Gordon Mackay also posts news and event details on our parish Facebook page.

**Regular Ministries**

Mrs Irene Pye kindly volunteered to take over as leader of Junior Church at the end of 2019 and to be our representative for Safeguarding in the parish. These activities will resume as soon as possible in 2021.

A Prayer Chain Ministry continues to operate across the linkage with 15 participants who commit to pray regularly for members from the parishes as well as friends and families known to members of both congregations. The Prayer Chain has been a wonderful support to all during this year of social distancing by maintaining contact through email and telephone.

Our Shawl Ministry continues to thrive with contributions from across the two linked parishes. This year we have continued to not only provide Shawls with prayer for those who are unwell and the bereaved; we provide prayers to welcome new babies with a baby blanket. We continue to support the neo natal unit at Ninewells Hospital, Dundee, with knitted baby items and also the Perth Prison Visitor Centre with knitted items for those who attend.

A House Group for Bible study, prayer and reflection has had to be suspended this year.

A Joint Working Party to review and revise the Basis of Linkage governing the activities and responsibilities of our two linked parishes was initiated in 2018. Meetings were called ad hoc as need arose. At the end of 2019 it was agreed that the Working Party would in future meet quarterly; this will be resumed as soon as possible in 2021. In particular the working Party is endeavouring to provide administrative support to our Minister which is sorely needed,

All necessary Health and Safety checks have been conducted in both sanctuaries.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2020**

**Calendar of Key Events**

The Annual Stated Meeting was held in Aberdalgie church on Sunday, 8th March following the service of worship. Several elders took part in reporting activities to the congregation and there was a time of question and answers particularly regarding forthcoming plans.

Forteviot church continues to be available to folk interested in seeing the pictish stones which are installed in our church building; one Master Degree student visited in November.

Remembrance Sunday on 8th November 2020 was marked at the War Memorial outside Aberdalgie Church gates where wreaths were laid. This was followed by a short service at Forteviot Church where four wreaths were laid outside the church building.

In September work finally started on the Aberdalgie annexe, and was completed in November. The project has been managed from its inception, in 2016, by Mr Gordon MacKay, whose expertise has been invaluable, and to whom special thanks are due. The improvements include a downstairs toilet (after 250 years) with disabled facilities, a small kitchen, a new electric control box and a conversion of the former laird's retiring room from an office into a multi-purpose reception area. These improvements have been financed from our own resources, are likely to be seen by our congregation in January, when we reopen Aberdalgie (Covid regulations permitting), and will assist our Outreach plans enormously. The Kirk Session decided recently that it's new name will be "The Pat Robb Room" in memory of our late and much loved Session Clerk.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2020**

**Financial Review**

The principal source of income consists of weekly offerings from both churches.

**Reserves Policy**

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £39,545 which represents about twenty four month's expenditure.

The purposes of designated funds are described in Note 4 to the accounts.

**Fraud policy**

Our Fraud Prevention Policy (Internal Financial Policy) was adopted by the Kirk session on 6 August 2019. The document was reviewed at our zoom Kirk Session meeting on 15 December 2020 and again endorsed at that stage.

**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:



**Independent Examiner's Report to the Trustees of Aberdalgie and Forteviot Church of Scotland**

I report on the accounts of the Charity for the period ended 31 December 2020 which are set out on pages 10 to 13.

**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.

.....  
Sandra C Paterson CA  
Member of The Institute of Chartered Accountants of Scotland  
Finlaysons  
Chartered Accountants  
4 Albert Place  
Perth  
PH2 8JE

Date:

**ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND**

**Receipts and Payments Account**  
**Year ended 31 December 2020**

		<b>Unrestricted Funds 2020</b>	<b>Designated Funds 2020</b>	<b>Restricted Funds 2020</b>	<b>Total 2020</b>	<b>Total 2019</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Receipts</u></b>						
Donations	<b>1</b>	19,618	30,585	100	50,303	45,927
Weddings and funerals		200	-	-	200	1,050
Investment income		1,446	-	-	1,446	1,598
Fundraising		115	91	-	206	4,027
Receipts from Aberuthven and Dunning church		2,640	-	-	2,640	2,204
Receipts from General Trustees		-	37,035	-	37,035	65
Listed Places of Worship grants		-	8,120	-	8,120	-
<b><u>Total Receipts</u></b>		<u>24,019</u>	<u>75,831</u>	<u>100</u>	<u>99,950</u>	<u>54,871</u>
<b><u>Payments</u></b>	<b>2</b>					
Costs of generating funds		-	-	-	-	1,585
Charitable activities		19,408	72,398	17	91,823	22,416
Governance costs		972	-	-	972	972
<b><u>Total Payments</u></b>		<u>20,380</u>	<u>72,398</u>	<u>17</u>	<u>92,795</u>	<u>24,973</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		3,639	3,433	83	7,155	29,898
<b>Transfers</b>		<u>(15,000)</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess of Payments over Receipts for the year</b>		<u>(11,361)</u>	<u>18,433</u>	<u>83</u>	<u>7,155</u>	<u>29,898</u>

**ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND**

**Statement of Balances**  
**At 31 December 2020**

	<b>Note</b>	<b>Unrestricted Funds 2020 £</b>	<b>Designated Funds 2020 £</b>	<b>Restricted Funds 2020 £</b>	<b>Total Funds 2020 £</b>
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances at 1 January 2020		50,806	39,145	1,488	91,439
<b>Movement in year:</b>					
Excess of payments over receipts for the year		(11,361)	18,433	83	7,155
Bank & deposit balances carried forward	4	<u>39,445</u>	<u>57,578</u>	<u>1,571</u>	<u>98,594</u>

	<b>2020</b>	<b>2019</b>
<b><u>Investments at market value</u></b>		
1,984 Church of Scotland Growth Fund units (Cost £9,999)	<b>10,654</b>	11,071
2,491 Church of Scotland Income Fund units (Cost £29,992)	<b>31,661</b>	31,137
	<u><b>42,315</b></u>	<u><b>42,208</b></u>

<b><u>Debtors - Unrestricted</u></b>		
Tax recovered on gift aid	<b>1,092</b>	1,088
	<u><b>1,092</b></u>	<u><b>1,088</b></u>

<b><u>Liabilities - Unrestricted</u></b>		
Independent examiner's fee	<b>972</b>	948
	<u><b>972</b></u>	<u><b>948</b></u>

The accounts were approved by the Kirk Session and Financial Board on

For and on behalf of the Kirk Session and Financial Board

..... **Session Clerk**

..... **Treasurer**

**ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND**

**Notes to accounts for year ended 31 December 2020**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>1 Analysis of Donations</b>					
FWO Scheme (non Gift Aid)	612	-	-	612	475
Gift Aid donations	13,198	-	100	13,298	14,418
Tax recovered on Gift Aid donations	3,845	1,250	-	5,095	5,262
Ordinary offerings (Open plate)	1,963	-	-	1,963	5,995
Legacies	-	24,000	-	24,000	10,000
Other offerings, donations etc	-	5,335	-	5,335	9,777
	<u>19,618</u>	<u>30,585</u>	<u>100</u>	<u>50,303</u>	<u>45,927</u>
<b>2 Analysis of Payments</b>					
<b>Costs of generating funds</b>					
Fundraising costs	-	-	-	-	1,585
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,585</u>
<b>Charitable activities</b>					
Ministries and mission allocation	7,912	-	-	7,912	6,288
Presbytery dues	649	-	-	649	446
Ministry expenses	360	-	-	360	480
Pulpit supply	-	-	-	-	67
Other staffing costs	715	-	-	715	2,055
Professional fees for building project	-	5,463	-	5,463	878
Heat and light	741	-	-	741	926
Insurance	4,488	-	-	4,488	4,594
Council tax	2,571	-	-	2,571	2,466
Building improvement project	-	66,843	-	66,843	-
Other building costs	822	-	-	822	2,125
Printing, stationery and postage	387	-	-	387	870
Payments to Aberuthven and Dunning					
Church	263	-	-	263	150
Other expenses	500	92	17	609	1,071
	<u>19,408</u>	<u>72,398</u>	<u>17</u>	<u>91,823</u>	<u>22,416</u>
<b>Governance costs</b>					
Independent examiner's fee	972	-	-	972	972
<b>Total resources expended</b>	<u>20,380</u>	<u>72,398</u>	<u>17</u>	<u>92,795</u>	<u>24,973</u>

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 and have not been separately identified.

**ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND**

**Notes to accounts for year ended 31 December 2020**

**3 Trustee Remuneration and Related Party Transactions**

The following expenses were incurred on behalf of the Minister: travel expenses £360 and council tax £2,571.

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 stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,137 and the maximum stipend (after 5 years) is £34,577.

**4 Movements in Funds**

	<b>At 1 Jan 2020 £</b>	<b>Receipts £</b>	<b>Payments £</b>	<b>Transfer s £</b>	<b>At 31 Dec 2020 £</b>
<b>Unrestricted Funds</b>					
General fund	50,806	24,019	(20,380)	(15,000)	39,445
	<u>50,806</u>	<u>24,019</u>	<u>(20,380)</u>	<u>(15,000)</u>	<u>39,445</u>
<b>Designated Funds</b>					
Fabric fund	27,462	16,134	(16,117)	15,000	42,479
Outreach and mission fund	11,683	59,696	(56,280)	-	15,099
	<u>39,145</u>	<u>75,830</u>	<u>(72,397)</u>	<u>15,000</u>	<u>57,578</u>
<b>Restricted Funds</b>					
Marian's fund	1,488	-	(17)	-	1,471
PPE fund	-	100	-	-	100
	<u>1,488</u>	<u>100</u>	<u>(17)</u>	<u>-</u>	<u>1,571</u>
<b>Total funds</b>	<b><u>91,439</u></b>	<b><u>99,949</u></b>	<b><u>(92,794)</u></b>	<b><u>-</u></b>	<b><u>98,594</u></b>

**Purposes of Unrestricted Funds**

General fund: This fund is used for the purposes of meeting everyday expenses of the Church

**Purposes of Designated Funds**

Fabric fund: The trustees have set aside funds for the maintenance of the church property

Outreach and mission fund are monies set aside for this capital project

**Purposes of Restricted Funds**

Marian's fund: Is monies received for the children of the parish

PPE Fund: Is funds to be used for ongoing PPE costs

**5 Collections for third parties**

	<b>2020 £</b>	<b>2019 £</b>
Crossreach	-	180
	<u>-</u>	<u>180</u>

ABERDALGIE AND FORTEVIOT CHURCH OF SCOTLAND

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APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION  
BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES  
YEAR ENDED 31 ENDED 31 DECEMBER 2020

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	2020 £'s	2019 £'s
<b><u>CONSOLIDATED FABRIC FUND CAPITAL ACCOUNT</u></b>		
Credit balance at 31 December	<u>190,785</u>	<u>91,940</u>
Market value of balances at 31 December	<u>119,759</u>	<u>121,388</u>
<b><u>CONSOLIDATED FABRIC FUND REVENUE ACCOUNT</u></b>		
Credit balance at 31 December	<u>25,355</u>	<u>57,221</u>
<b><u>DEPOSIT FUND</u></b>		
Credit balance at 31 December	<u>99,210</u>	<u>366</u>