

Perth North

Church of Scotland



Annual Report and Accounts

**For the year ended
31 December 2023**

Congregation No 281700

Charity No SC013014

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Trustees' Annual Report

Year ended 31 December 2023

The Trustees present the Annual Report and Accounts for Perth North, Church of Scotland, for the year ended 31 December 2023.

1. Reference and Administrative Information

Charity Name : Perth North Church of Scotland
Charity Registration Number : SC013014
Congregation Reference No : 281700
Contact Address : The Church Office
209 High Street
Perth
PH1 5PB

2. Trustees

[REDACTED]

3. Principal Office-bearers

Minister : [REDACTED]

Session Clerks [REDACTED]

Church Treasurer : [REDACTED]

4. Independent Examiner

[REDACTED]

Morris & Young
6 Atholl Crescent
Perth PH1 5JN

5. Bankers

Clydesdale Bank, trading as Virgin Money
158/162 High Street
St John's Centre
Perth PH1 5UH

6. 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. The Minister is designated as a 'Teaching Elder', rather than a 'Ruling Elder' and therefore holds no right to vote other than to use a casting vote where necessitated.

○ **Organisational Structure**

The Kirk Session, which is chaired by the Minister, met eight times in 2023 for business meetings. All meetings were held 'in person' in the sanctuary. Certain responsibilities are delegated to the Finance Group, to the Fabric Group and to the Facilities Group as appropriate. The Kirk Session is also responsible for spiritual affairs within the church and a number of other Session Groups provide the lead in these areas.

7. 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.

○ **Purpose**

Perth North Church's purpose is captured in its declared Vision Statement, 'To know Christ and make Him known'. That purpose is pursued through a focus on four main functions as a church :

- to provide opportunities for the worship of God;
- to nurture members of the congregation and others in discipleship;
- to evangelise those who do not share the Christian Faith; and
- to care for each other and for others outside the fellowship.

The Kirk Session was restructured in 2019 into eight 'Area of Ministry Groups', which seek to oversee the delivery of the majority of the above functions. The Groups are indicated overleaf :

Church Family-Centred Areas	Church Community-Centred Areas	Supporting Areas
<ul style="list-style-type: none"> • Pastoral Care • Discipleship • Fellowship 	<ul style="list-style-type: none"> • City Centre • Parish 	<ul style="list-style-type: none"> • Facilities • Finance • Fabric

The individual responsibilities of the each of these Groups is set out below. Responsibility for Worship and four further specialist support areas (Safeguarding, Health and Safety, Data Protection and Staffing (HR)) are addressed centrally as explained below.

○ **Staffing and Volunteers**

Throughout the year Perth North Church employed the following staff members (in alphabetical order) each of whom has their own Line-manager:

- ██████████ - Church Secretary / Office Co-ordinator, part-time
- ██████████ - Deputy Church Officer, part-time
- ██████████ - Community Development Worker, full-time
- ██████████ - Church Officer, full-time
- ██████████ - Church Organist, part-time

In September, ██████████ intimated her intention to terminate her employment at the end of the year so that she could pursue a new venture. A farewell get-together for her was held in December at which gifts were presented to her, and thanks were expressed not only for all ██████████ hard work and dedication but also for her development and expansion of the role since she joined us 3 years ago.

The **Staff Panel**, which reports directly to the Kirk Session, has overall responsibility for all members of staff. In the light of ██████████ resignation, the Staff Panel took active steps to advertise for a new Church Secretary/Office Co-ordinator.

Perth North operates as a Fresh Expression of Christian Community, a work based in the Parish under the title Tulloch NET. ██████████ continued in post for a second full year and a summary of his work and some of the initiatives he pursued are set forth in the Parish Report under Areas of Ministry herein.

Whilst our employees provide essential leadership and support, Perth North, like all churches, is wholly dependent on a large team of volunteers, many undertaking the role of Volunteer Co-ordinator with responsibility for recruiting, training and rostering the volunteers within their team.

On Sunday, 3 September 2023, ██████████ joined us to start his probationary year as an Ordained Local Minister.

- **Activities - Introduction**

The pattern of Sunday worship, and the meeting of church and other organisations, which had slowly been re-established in 2022 (following Covid), largely continued throughout 2023. The church persisted in the live-streaming of weekly Sunday worship services from the sanctuary.

A Special Service for the Bereaved was repeated in December 2023.

Within the Parish, use of the Hub (shop unit) also continued and the activities carried on from both there and the Tulloch Community Centre are explained more fully in the after mentioned Parish Section.

- **Communication with the Congregation**

A rolling programme of weekly intimations/notices were exhibited digitally immediately before Sunday morning worship with the principal items of importance being highlighted verbally by the Minister at the start of each service. Paper copies of the Intimations were made available each week and details also appeared on the church website. In addition, four editions of the Congregational Newsletter, *North News*, were distributed to each household throughout the year as well as to Care Homes, Sheltered Housing Complexes etc.

The Annual Stated Meeting of the Congregation was held in the Sanctuary on Sunday, 26 March 2023.

Areas of Ministry

- **Worship**

Worship is the direct responsibility of the Minister.

The congregation of Perth North has one main diet of worship on a Sunday at 10.30 am and in 2023 numbers attending were static with around 100 to 120 attending. The service is live streamed and we are grateful to a dedicated team who operate all aspects of the audio visual components which means that all hymns are projected using PowerPoint and talks can be accompanied by a PowerPoint presentation. The service is also recorded on to a CD and distributed every week to between 9 and 12 homes.

The pattern of worship involves members of the congregation involved in leading in prayer and reading the Scriptures. Sung worship has been enhanced since the summer with a regular group of musicians and singers accompanying the organist. Praise items are chosen from various sources.

On the 3rd September 2023 [REDACTED] began his 12 month probationary period as an OLM with the congregation and he has brought his many gifts of preaching and musicianship to the life of the congregation.

One innovation in the worship service has been the introduction of a question that allows people to talk together prior to the reading of the Bible. The question is designed to not only open up a theme for further reflection but also to enhance the relationship between those attending.

The major Christian festivals are celebrated and this year our Advent season was enriched by a Christingle all age service organised and led by [REDACTED]

Over the 12 months various sermon series have been undertaken- pastoral care; servant songs in Isaiah, Paul's letter to the Colossians; the life of Abraham and Mark's gospel chapters 2 to 4.

The sacrament of communion was celebrated twice in 2023 and the expectation would be for more frequent celebrations in 2024.

There were no infant baptisms but on November 26th 2023 three adult baptisms were celebrated which led to 4 professions of faith into membership. The baptisms were of three Iranian asylum seekers who along with a fourth man met weekly with the minister for explorations of the Christian faith using Farsi materials.

Each week provision has been made for a crèche and a Sunday school and while numbers are lower than longed for it has been testament to the commitment of many to provide nurture for young people that a rota has been put in place and willing volunteers (all PVG-ed) have helped.

As in 2022, so in 2023 we provided a "Blue Christmas" service in Advent to allow those who had experienced loss to gather for a service focusing on God's compassion and care. This service was once again appreciated by those were able to attend.

Apart from the Sunday morning service there is a midweek service on a Thursday that provides a space for lunch, fellowship and an act of worship. There is a team of people who provide the lunch and a group who willingly conduct the act of worship.

One new venture in 2023 is a monthly service at Strathtay Care Home. The church was invited to consider providing this act of worship and a team of people from the North church gather to lead a short act of worship.

There are also opportunities to worship and explore the Christian faith in a number of house groups, bible study groups that meet in the church and in the parish base of Tulloch Net.

The weekly Sunday morning prayer gathering has remained on line and there has been a congregational prayer diary provided for all who want one- this is either sent via email or hard copies which can be picked up at the church.

- **Pastoral Care**

It was agreed between the Minister and Kirk Session that new ways of providing pastoral care would have to be considered and implemented, in the absence of being able to appoint someone to the role of Pastoral Assistant.

Our Minister preached a series of sermons which explored and underscored what the Bible said about pastoral care. At the end of this series a questionnaire was offered to members to ascertain which areas of pastoral care people wanted to be involved in. The results of the questionnaire and comments were fully discussed and considered.

The new system was designed round caring for each other and would seek to utilise the gifts, skills, and willingness of all members. Here is a note of the progress made to date.

A decision was made to prioritise the allocation of an official church visitor(s) to care homes, and sheltered housing complexes, where members were resident.

A social gathering was held in early November for those volunteers who had offered to undertake these visits and they were allocated a list of members to visit. Christmas cards from the Church made by members of the new group, the 4cs (- Coffee, Cake, Chat and Craft) were also given to volunteers to deliver to the people they were allocated to visit.

The convenor of this pastoral group is [REDACTED]. All visitors have been or are in the process of being PVG checked. All were issued with identity badges to wear while visiting.

The people who agreed to deliver Church magazines were also at the gathering and given their remit.

The next stage of pastoral care planning will be to consider those members living in their own homes and how best we can to take this forward. Whilst this seems to be taking time to organise and implement alongside other Church life, we continue to work behind the scenes and still have a record of volunteers who wish to be part of offering pastoral care in different contexts.

For those offering more practical help e.g. making meals for others, as situations arise, we will be in touch with those who offered this service.

We all agree that caring for one another is a very important part of our Church life and witness. In the North Church we hear of many good examples of loving care being given and this is something that we give thanks to God for.

Footwise

During 2023, 11 monthly clinics were held in the small Church Hall providing a total of 137 appointments during the year.

The service meets the needs of the elderly and disabled of all ages who no longer satisfy new criteria for treatment under the NHS podiatry service and who are often unable to meet the cost of private podiatry.

The service is provided by six volunteers four of whom act as the trained nail cutters and two as the co-ordinators/administrators. Appointments are made by telephoning the Church Office.

Each client pays £15.00 for the nail cutters and a file at their first visit which they keep for personal use at each return visit. Subsequent visits cost £5.00.

During the year a sample of 21 clients were asked to complete a satisfaction survey and also asked how the service could be improved.

Of these 17 came from Perth City (3 from our parish in Tulloch) and four from villages around Perth.

Seven had been referred by an NHS clinic, nine had had a recommendation from a friend.

In response to the question 'How did you find the quality of service from Footwise?' all 21 responders stated that they found the service excellent.

In response to the question 'How could we do better?' One client was disappointed that we did not liaise directly with their GP.

Finally, the North Church and its location close to a bus stop is an undoubted significant attraction to clients.

○ **Discipleship**

The remit of the Discipleship Group is in recognising the need to enable all to grow in their faith, through nurture, prayer and engagement with the world-wide church. Specifically, this covers Bible Study Groups, Prayer Groups and the Prayer Diary. The membership of this group remains below sustainable levels and development of new initiatives suspended and there is only limited oversight of the current activities in this area of ministry.

A weekly prayer meeting at 9:30 – 9:55 a.m. on a Sunday morning has continued throughout 2023 using video conferencing facilities and links from the church web site. The monthly Prayer Breakfast meets within the church premises alongside the video conferencing facility as a hybrid meeting. The prayer diary is periodically issued covering each day of the year and is distributed mainly via email and printed copies available from the Church.

Regular opportunity for adults to grow in their faith continues in the small group setting. A number of these Bible Study Groups meet either in the homes of members or via online meetings with frequencies ranging from weekly to monthly.

- **Fellowship**

The Badminton Group, the Walking Group, the Guild and the 4C's come under the umbrella of the Fellowship Group.

In May the group organised a bring your own picnic in the hall after the morning service to celebrate the coronation of King Charles.

A fish and chip tea with a game of Beetle was enjoyed by over 70 members on a happy evening in August.

We held a Silent Auction in October with the proceeds raised going to Blythswood Perth.

4C's Coffee Cake Chat and Craft is a free, very informal social group meeting on the 1s and 3'd Tuesday of each month between 2 pm and 4pm in the new hall, all welcome

The Guild

The Guild continues to meet twice monthly with over 50 on the Roll, some new members having joined at the start of the 2023/24 session. Meeting in the afternoon suits well providing opportunity for happy times of sharing, caring and fellowship. Speakers have been welcomed on this session's theme "'New Wines, New Wine Skins" and on our projects. There have been meetings of a musical nature, those to broaden minds, and those to help focus on more spiritual matters. Inviting and being invited to other local Guilds and Women's Groups and attending "'Guilds Together' meetings have led to a busy but happy Guild Session. Earlier in the year, the Guild was pleased to be able to contribute some £1,300 towards supporting our projects and looking forward to 2024 fundraising events will include a "Coffee and Pastries" morning and a "Strawberry Tea".

Badminton

Our morning badminton group meets every Tuesday from 10 am till 12 noon in the Main Hall and comprises a lively and friendly group of about 10 ladies - men are very welcome most of whom play and one or two join us for coffee and a chat.

On Tuesday nights from 7.30 pm the Badminton Club meets in the Main Hall. This is a slightly smaller, mixed group, which is also very friendly and lively, and apart from playing badminton enjoy fellowship with tea, coffee and biscuits.

Both groups are very happy to welcome new members.

North Church Walking Group

The North Church Walking Group meets on the 4th Monday of each month with walks ranging from 5-8 miles in duration. Information is available on the church web site.

The walking group has 33 members with between 5-15 people attending each walk this year.

○ **City Centre**

Mill Street Hub

After careful consideration and having run for over 3 years, it was decided to cease operations on 30th September 2023. The financial crisis has hit everyone hard and food and groceries available from Fareshare and the Local Supermarkets had become less and less available as they too reduced the products available to the independent foodshares. The temporary arrangement to "lease" the Mill Street premises ended on the 30th September 2023 and with PKC seeking a new lease, the North Church was not prepared to tie into such a long term liability. Our partnership with Giraffe continues with Community Meals being available at Open Church on Mondays and Thursdays.

Open Church

The church building has been open every Monday and Thursday morning throughout the year with a group of faithful volunteers from a number of different city center churches serving. Numbers using the facility are steady although we have seen a reduction since the closure of the Hub in Mill Street. None the less, those who do come appreciate the space for company, warmth and some refreshment. Several also stay on for the midweek service on a Thursday. The space is also used by one of our members to help a group of Iranian refugees learn English.

At Christmas we participated in Giraffe's Compassionate Christmas initiative and distributed 60 Christmas meals to people attending Open Church.

On Saturday 23rd December, we hosted a choir of Ukrainian ladies living in Perth to escape the war in their country. This was well received and we hope to do a similar thing at Easter.

Toddler group

"North Church Tiny Tots" runs on a Monday and Thursday morning during term time and we are grateful to [REDACTED] who organises this at present.

Renew 23.3

The North Church is part of the partnership running the renew space at the Methodist Church and we support this with volunteers and finance. This space for people with mental health support needs has now completed two years of running and is well used by a regular group of people and is well connected and supported by our local Move Ahead mental health team. Other organisations involved in this project are, Perth Baptist Church, Perth Methodist Church, Letham St. Mark's and the Street Pastors.

In addition to these specific initiatives, we continue to make use of our City Centre site using the building, garden and grounds to connect with our community and draw attention to our mission for Christ. Our aim is to witness to our Saviour and serve our community with a particular emphasis on a mission of hospitality.

- **Parish**

The Convenor of the Parish Group is [REDACTED], an Elder and Trustee.

The Group is responsible for the Trustees' work in the Parish areas of Tulloch and Fairfield. Tulloch NET, is a "Fresh Expression of Christian Community" working in the Parish area of Tulloch and Fairfield. It has continued to seek ways to develop forms of community engagement, service, mission, discipleship and worship which are relevant and accessible to the community.

The work has been led by the Community Development Worker, [REDACTED]. We are so grateful for the help and support of eight volunteers.

The **Parish Group** met on 7 occasions and reported on a regular basis to the Kirk Session.

The Community HUB is based in the Parish and is open Monday, Tuesday, Wednesday and Friday. People come to meet in this safe space and build relationships and develop trust in one another.

[REDACTED] has brought new vision to the work and has developed relationships with the various local agencies and the people who connect with the HUB.

He has introduced the Warm space for those in the Community that are struggling with the cost of living and Utilities. Food has been provided at some of our activities in the community Hall and pizza at the HUB. We received funding from PKC for this venture.

We have a small Fuel Fund given to us from the members of Perth North Church and some members of the community have been supported from this fund.

We also received funding from PKC for our Christmas tree lighting event on 7 December the first one since before Covid. Children from the Community switched on the lights and there was a children's choir from Tulloch Primary School.

Food and Hot drinks were supplied along and there was a Santa Grotto in the local hairdresser's shop where children received selection boxes.

The Renew Wellbeing space on a Monday has been replaced with a light discussion group where community members can delve deeper into various topics.

Tulloch Orchard: The Orchard group led by [REDACTED] with support from members of the community have pruned the fruit trees and cut the grass with help of a local farmer. This is a partnership Venture with Greenspace. This group also attended a course run by Greenspace in Bankfoot Church. [REDACTED] has been building relationships with Tulloch Primary School and pupils from the school visited the Orchard and learned more about the various fruit trees.

This previously neglected community space provided a further opportunity to connect with and support residents in maintaining good mental health. This is a project which is about building relationships and confidence, new skills and creating new possibilities.

Messy Church: A number of sessions were held in the Tulloch Community Hall. This has involved a short talk, crafts and shared meals. A Christmas Worship gathering took place on 22 December in the Tulloch Community Hall based on the Christmas story with participation from the children.

[REDACTED] has also been involved with Tulloch Primary School and has taken some REM classes as well as participating in a charity event with various stalls. From May to August the Community HUB was used to pilot an after school "drop in" for P7s attending Tulloch Primary School. This was a success with many students attending and socialising in our space. This has continued on a Wednesday afternoon with some success.

Mindspace: We are working in partnership with Mindspace and they have organised walks for some of our participants at the HUB. This was held on a Friday morning.

Safeguarding Policies were updated / Code of Conduct for Volunteers and Paid Workers together with Whistle blowing Policy and Bullying Policy.

Gannochy Trust: We applied for funding to help with salary costs and we were successful in receiving a grant for three years which will start in January 2024.

Funding support for the work of Tulloch NET in 2022 was received from the following sources:

PNC General Fund; Souter Trust; The Scottish Government Integrated Care Fund; PKC LAP Fund; PKC Warm Space Fund; PKC Cost of Living Community Fund.

Supporting Services

○ **Facilities**

The Facilities group is responsible for the operation of the Church Office, the line management of the secretary and church officers, as well as a team of reception volunteers. The work of the Church office, and part of the church secretary's duties, includes, but is not limited to, the PowerPoints for our Sunday service, all hall bookings, recording and distribution of CDs and Words booklet of the Sunday service to those who cannot attend, as well as other general office duties. The group is also responsible for organising the distribution of our church magazine, *North News*.

The Church officers look after the day to day running, cleaning and organisation of the premises.

All the church information and communication technology resources also fall under the remit of the Facilities Group and are looked after by a small, but dedicated, team of members who have the requisite expertise. These include office IT and printing facilities as well as the Audio-Visual systems within the church and the main hall. During the year, upgrades to the AV system were installed in the sanctuary.

The group is also responsible for maintaining and developing the church website – www.perthnorthchurch.org.uk which provides information on all the activities that make up the life of the church, as well as offering an alternative means of accessing the *North News*. We also have a Facebook page which is kept updated on receipt of information from the church organisations and groups as well as the Kirk Session groups.

The Church Office remained open 5 mornings per week throughout the year with a rota of Reception Volunteers in operation.

A staff room, in the former Presbytery Office, became firmly established.

○ **Finance**

The Finance Group members comprise Treasurer [REDACTED]. The Finance Group is responsible for the promotion of financial stewardship and for administering the church's direct giving and fundraising, including the recovery of Gift Aid.

The group normally meets a minimum of three times each financial year. The purpose of these meetings is to approve the Annual Accounts; to monitor financial progress against Budget; to prepare the Budget for the

following year; and, in general, to monitor the financial well-being of the Church.

The Finance Group is responsible for assessment and calculation of staff salaries and subsequent conclusions are passed to the Staff Panel.

- **Fabric**

The Fabric Group consists of 6 church members who give of their time taking responsibility for the maintenance of our church buildings. The properties comprise the Mill Street buildings (Church, Halls, and the adjacent 3 storey Tryst Building which houses the church office and additional meeting rooms) and the Manse in Cragganmore Place.

Work undertaken was for the most part routine maintenance. The railings on the Mill Street frontage were repainted at minimal cost to Perth North, by the Community Payback team from Perth and Kinross Council. Work on the Manse included the decoration of 2 rooms.

It has not been possible to progress the scheme to refurbish the heating system in the Sanctuary. The solution that had been proposed has been shown to be impractical because of the proximity of the proposed new heaters to users on the ground floor. Alternative solutions are being considered.

On completion and publication of the Presbytery Plan, The Kirk Session took the opportunity to reconsider an earlier initiative to develop a project for a major refurbishment of the Mill Street buildings. Having taken in to account the significant cost, the time taken to develop such a scheme, and the planning hurdles which would have had to be overcome, the Kirk Session decided not to bring back a large scheme at this time. Instead, and driven by a desire to improve the appearance and amenity of some of our spaces, the Fabric Group was charged with proceeding with a number of smaller schemes addressing halls, toilets and kitchens. The first of these will be the creation of an Accessible Toilet within an existing Store room entered from the SW vestibule of the sanctuary.

Late in 2023 an outbreak of Dry Rot was discovered in the NW corner of the ground floor of the sanctuary, extending through the wall and into the full height of the NW stairwell. Initial strip out works were completed before the end of the year and at the time of writing, consent from the General Trustees to proceed with the main works is awaited. It is envisaged that the works will not have any significant impact on the use of the sanctuary space on Sundays, nor mid-week.

- **Health and Safety**

The Health and Safety Panel continued to work towards full compliance with the Health and Safety Toolkit published by the Church of Scotland. The Health and Safety Manual including the PNC Health and Safety Policy is

reviewed and updated regularly, and the Panel assists with training for new and existing staff and volunteers. The commitment to have Church Officers hold a current First Aid Qualification was delivered with both attending a one day course and assessment early in 2023.

- **Safeguarding**

All staff and volunteers who work with children and vulnerable adults are recruited in line with the Church of Scotland requirements.

The number currently PVG registered with Perth North Church is 55 (during 2023, 8 leavers were removed, and 7 new volunteers were added).

The **Safeguarding Panel** comprises [REDACTED]

The Safeguarding Policy and the names of Panel members are displayed in the Church and Halls.

Trustees Training – 10 Trustees attended Safeguarding Training during 2023. Arrangements are being made for those Trustees who are still to update their training.

Introductory Training – all PVG volunteers/staff are being encouraged to attend and to update their training. It is mandatory to attend training which should be refreshed every 3-5 years.

- **Data Protection**

The appointed Data Protection Co-ordinator, [REDACTED], worked to ensure compliance with GDPR legislation, adopting the policies and practices established by the national church.

An exercise to contact all members was completed in the latter part of the year and will be re-run in 2027. It is expected that this exercise will be repeated every 4-5 years thereafter. Work continues to ensure that all information held is accurate.

Other Areas of Ministry

- **InTogether Church Presbytery Mission Initiative**

2023 was the year of preparing for growth. In January, [REDACTED] met with [REDACTED] of the Cinnamon Trust to talk about how to grow capacity and fundraise for growth.

It was also the year when InTogether took two siblings to an S.U. camp for the first time. It was particularly significant for one of them, who had a growing awareness of God's love for him personally. Both want to go back in the future.

Being Together: FunTogether continued to happen at Riverside on Fridays from 10-12 thanks to the support of our amazing and gifted volunteers. Our

toddlers continue to progress and thrive in the environment and our parents enjoy friendship and support with each other, and with us.

Holiday activities: To keep in touch with all our families, we offered all age, whole family sessions during the Easter and October holidays, and our second trip to Active Kids in Stanley during the summer break. These sessions allow families to come to something which, for once, requires much less effort because the session is organised to cater for the whole family. It's great to get to know siblings and catch up with some of the families that have passed through. One of our parents asked his work to make us charity of the year, which is very encouraging and this covered the cost of our holiday activities.

Several parents have appreciated prayer at challenging times, one parent has begun a faith journey and two FunTogether mums have offered to volunteer and serve in different ways in InTogether. Praise God for all He is doing!

Listening Together: FunTogether is a very valuable opportunity for parents to speak informally with us and with each other, so listening continues to be very high on our agenda. Volunteers met for some input on listening from [REDACTED] on 29th March.

Learning Together: Over several sessions, [REDACTED] worked alongside those who provide the children's activities at a local Church, and we led a workshop on inclusion during their Reconnect family weekend. In September [REDACTED] led a session for Scripture Union in Aberdeen on helping develop faith in autistic young people.

The Future: InTogether would like to offer other FunTogether groups elsewhere and particularly to offer a regular, whole family, faith-based, inclusive event, but [REDACTED] do not have the capacity to do this in volunteered time. So, they met with Perth North, our supervising church, on 29th March to discern the right way forward and ask for their backing to apply for funding and employ one or two part time workers to enable InTogether to grow. We are very thankful that Perth North Church agreed to keep us under their wing and support us with the processes that are required to employ and pay staff.

From April to November, [REDACTED] spent hours completing funding applications, in the hope of being given money to employ two part time paid workers. We submitted a successful application to the Presbytery Mission Fund and received £10,000. Seeds for Growth liked our project but asked us to work with an expert and apply again in May 2024. The Joseph Rank Foundation agreed to take our application forward to their board in January 2024.

The Core Leadership Team have worked hard on changes in governance which are in the process of being agreed by Perth North Kirk Session and Perth Presbytery to ensure we are ready for employing staff. We hope to develop two new committees – one to oversee and advise and one to do the day-to-day work on the ground. Two elders from Perth North, [REDACTED]

██████████, volunteered for the new Core Support and Advisory Team (CSAT). We are continuing to pray for others to join CSAT and the daily leadership team. Sadly, one of our foundational Core Leaders stepped down at Christmas. ██████████ has been blessing us with her grace and wisdom since the beginning and she will be greatly missed. Sincere thanks for the many hours she has given to help form InTogether.

Another important part of preparing to apply to funding organisations was developing our communications and website. Sincere thanks to ██████████ ██████████ of the North Church who did this for us with great patience! Why not have a look at <https://www.intogether.co.uk> ██████████ also helped us produce a short video to explain the work of InTogether and why we are trying to raise funds.

<https://youtu.be/FNfFQofT4kg?si=XXqHCkSFeCzX2K1x>

██████████ attended Forge Community of Practice in Glasgow, taking time out to pray and be prayed for, and we also went to London, representing InTogether at Princess Catherine's Royal Christmas Carol Service on Friday 8th December! The theme this year is the importance of supporting children and families in the early years and we were nominated by the deputy lieutenant of Perth and Kinross because she knew of our work from one of our funding applications! We hoped it would raise awareness of InTogether in local media coverage.

We continue to be very grateful for the support and time of all our volunteers from North Church, whether that be in prayer, leadership, administration or playing with toddlers and supporting parents.

We pray, God willing, that 2024 will be a significant year for InTogether. We pray in the words of Colossians 4 "Pray that God may open a door for our message, so that we may proclaim the mystery of Christ."

- **Churches within the New Presbytery Network**

Perth North continued to reach out to Letham St. Mark's and Perth Riverside to seek to establish closer links as part of the new Network envisaged under the Presbytery Mission Plan. In addition, initial discussions were held with representatives of Auchtergaven & Moneydie linked with Redgorton and Stanley with a view to setting up a Covenant in part implementation of the Plan.

City Centre Churches

A meeting took place in November between representatives of Perth North, St. Matthews and St. John's Kirk to start a discussion about developing a City Centre Mission Plan.

8. Achievements and Performance

○ **New Initiatives in 2023**

In the absence of the appointment of a Pastoral Co-ordinator, much of the focus of the Kirk Session during the year was on the development of a “new way” of doing Pastoral Care – see above under this head. We also began taking steps to establish a Parish Nursing service. There was a recognition that our buildings (and, in particular, our kitchens and toilets) were no longer “fit for purpose” and, towards the end of the year, a decision was made that we move forward to adapt previously drawn up plans with a view to providing necessary upgrades. Throughout 2023 the following are worthy of particular note :

1. Pastoral Care review.
2. Steps to establish Parish Nursing.
3. The beginning of Covenant discussions with our Network Partners.
4. The start of a dialogue with St. Matthews and St. John’s Kirk with a view to formulating a City Centre Mission Plan.
5. Ongoing outreach with the creation of a Warm Space in our sanctuary twice a week (to include offer of meals from Giraffe).
6. Continuing to engage with Renew Well-Being.

○ **Membership Statistics**

The summary membership statistics are as noted below. There were 10 new members. However, following the pattern of recent years, the number of members who died, together with those recorded as leaving the church, totalled 52 which means that the total membership continues to fall. Records include those associated with the church who have not sought full membership and that number at end 2023 was 34.

○ Members on the roll at 31 December 2022	690
○ Admitted during 2023	10
○ Removed during 2023	52
○ Members on the roll at 31 December 2023	648

○ **Plans for the Future**

The Trustees remain committed to the priorities which had been identified at our last Elders' Conference (23 October 2021) namely (a) Pastoral Care (b) Youth Work and (c) Outreach. We will continue to:

- Review our new system of Pastoral Care as and when it has bedded in.
- Identify and seek a means of meeting the needs of our young folk. There may be discussions to be had with Y Tayside (YMCA) to

establish what they can offer - other options may have to be considered.

- Review the operation of the Open Church in our sanctuary and our engagement with Renew Well-Being.
- Support Tulloch NET and the community working being undertaken by [REDACTED] in our Parish, and the initiatives and ideas he is developing.
- Establish a Parish Nursing Service.
- Engage with the other churches in our Network to establish a Covenant under the Presbytery Mission Plan.
- Engage with our city centre church partners to create a City Centre Mission Plan.

The financial backdrop, given escalating heating and lighting costs, has persuaded the Kirk Session to consider conducting a Stewardship Campaign in 2024.

The Kirk Session is also actively considering the Ordination of New Elders.

- **Risk Management**

A formal Risk Register has been established and is detailed below. It tackles the following key risks :

- Loss of Key Staff and Volunteers
- Lack of Financial Giving and Inadequate financial reserves
- Breach of Data Protection legislation
- Breach of Safeguarding legislation
- Breach of Health and Safety legislation

A separate Risk Register was prepared to address the specific risks of infection from the Covid-19 Coronavirus.

OPERATIONAL RISK REGISTER, as at December 2023

Operational Risks					
Risk	Control procedures	Monitoring Process	Responsibility	Frequency of Review	Last Review Date
Loss of Key Staff	Reviews with staff against job descriptions	Staff Appraisals	Staff Panel via Line Managers	Annual	November 2023
Loss of Key Volunteers	Key volunteers have a nominated depute/ shadow	Regular reviews	Session Groups Conveners	Quarterly	November 2023

Financial Risks					
Risk	Control procedures	Monitoring Process	Responsibility	Frequency of Review	Last Review Date
Lack of Financial Giving	Annual Accounts, Formal Budgeting, Financial Campaigns.		Finance Group reporting to Kirk Session	Quarterly	November 2023
Inadequate Financial Reserves	Established General Reserve and Fabric Reserve Funds	Review in Annual Accounts	Finance Group, reporting to Kirk Session	Annually, February and November	November 2023

Compliance Risks					
Risk	Control procedures	Monitoring Process	Responsibility	Frequency of Review	Last Review Date
Lack of Compliance with Data Protection Legislation	Full adoption of parent charity procedures. All required written Policies and Procedures in place.	Regular formal data audit	Data Protection Co-ordinator reporting to the Kirk Session	Annual	November 2023
Lack of Compliance with Safeguarding (PVG) Legislation	Full adoption of parent charity procedures. Appointment of Safeguarding Panel and Safeguarding Co-ordinator. Formal list of Scheme members. Training for Scheme members.	Regular review by Safeguarding Panel	Safeguarding Co-ordinator, reporting to Kirk Session	Ongoing	Ongoing
Lack of Compliance with Health and Safety Regulations	Effective Health and Safety Policy and Procedures	Review by Health and Safety Panel	Health and Safety Administrator reporting to Kirk Session	Annual	February 2024

9. Financial Review 2023

The principal source of income for the Church is voluntary income.

a. WFO envelopes/Gift Aid	£15,899
b. Monthly Gift Aid/Non Tax	£125,076
c. Open Plate	£7,539
d. Tax recovered	£33,752
e. Other donations	£3,489
f. Legacies	-
Grand Total	£185,755

(2022 £208,504)

A decrease of 11.0%

Other areas of income for the Church are :

1. **Trading activities**, such as hall lets.
2. **Charitable activities**, such as weddings and funerals.
3. **The Church of Scotland Investment Trust**
Income Fund dividends received.
4. **Capital monies held by the General Trustees**
Proceeds of Craigieknowes Manse, Glasgow Road Manse and Church flats.
Income Fund dividends received via the Consolidated Fabric Fund.
(Presently credited to the General Fund).

Main expenditures during 2023

Ministries and Mission Allocation	£109,200
Church staffing costs	£38,979
Heating and lighting (Including 'Open Church' cost £ 7,534)	£27,017

Reserve Funds

The General Fund (Working Fund) had a surplus of £1,010 which will be transferred to the General Reserve Fund.

At 31 December 2023, the Church held total funds of £667,445 which includes the Manse at 2 Cragganmore, valued at £300,000.

The following categories of funds are held as detailed in Note 15 of the Accounts :

Kirk Session Fund	£7,525
Restricted Funds	£118,442
Unrestricted Funds	£520,485
Church Organisations	£20,993
Totalling	£667,445

In addition, funds held on behalf of the congregation by the Church of Scotland Trustees amounts to £419,560 (at cost), as detailed in Appendix 1 (page 32).

- **Reserves Policy**

A policy of prudence is observed by the Trustees at all times and monies are lodged with the Church of Scotland Investors Trust when appropriate. Details of the level and purposes of the reserves held are given on page 30.

- **Investment Policy**

No investments were held by the Church during 2023 other than reserves lodged with The Church of Scotland Investors Trust.

10. **Statement of Trustees' Responsibility**

Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,


Joint Sessions Clerks


Joint Sessions Clerks

Dated

PERTH NORTH, CHURCH OF SCOTLAND
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PERTH NORTH, CHURCH OF SCOTLAND

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out in pages 23-34.

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's Trustees consider that an audit is not required for this year under Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations and that an independent examination is needed.

It is my responsibility to:

- (i) examine the accounts under section 44(1)(c) of the Act;
- (ii) to state whether particular matters have come to my attention.

Basis of independent examiner's report


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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

..... Dated
.....


Morris & Young
Chartered Accountants
6 Atholl Crescent
PERTH PH1 5JN

**Statement of Financial Activities
Year ended 31 December 2023**

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Kirk Session Fund 2023	Total 2023	Unrestricted Funds 2022	Restricted Funds 2022	Kirk Session Fund 2022	Total 2022
		£	£	£	£	£	£	£	£
Income and endowments from:									
Donations and legacies	1	185,755		1,498	187,253	208,504			208,504
Charitable activities	2	20,729		1,280	22,009	22,581		1,155	23,736
Other trading activities	3	0			0	3,662			3,662
Investments	4	24,848	1,011		25,859	22,437	859		23,296
Other	5	2,922	36,378		39,300	-	101,278		101,278
Total income		234,254	37,389	2,778	274,421	257,184	102,137	1,155	360,476
Expenditure on:									
Raising funds	6	125			125	170			170
Charitable activities	6	251,832	50,633	1,675	304,140	287,488	68,930	521	356,939
Total expenditure		251,957	50,633	1,675	304,265	287,658	68,930	521	357,109
Net income/(expenditure) before gains and on investments		-17,703	-13,244	1,103	-29,844	-30,474	33,207	634	3,367
Net gains/(losses) on investments		0	0		0	0	0	0	0
Net income/(expenditure)		-17,703	-13,244	1,103	-29,844	-30,474	33,207	634	3,367
Transfers between funds	15	0	0	0	0	0	0	0	0
Net movement in funds		-17,703	-13,244	1,103	-29,844	-30,474	33,207	634	3,367
Reconciliation of funds:									
Total funds brought forward		559,181	131,686	6,422	697,289	589,655	98,479	5,788	693,922
Total funds carried forward		541,478	118,442	7,525	667,445	559,181	131,686	6,422	697,289

BALANCE SHEET
as at 31 December 2023

			2023		2022	
		Note	£	£	£	£
Fixed Assets						
	Tangible Fixed Assets	9		300,000		300,000
	Investments	10		0		0
				300,000		300,000
Current Assets						
	Debtors	11	5,620		4,000	
	Bank and cash		369,235		399,724	
			374,855		403,724	
Creditors						
	Falling due within one year	12	7,410		6,435	
Net Current Assets						
	Creditors falling due after more than one year			367,445		397,289
				0		0
Total Assets						
				667,445		697,289
The funds of the charity:						
	Kirk Session Fund	15	7,525		6,422	
	Restricted income funds		118,442		131,686	
	Unrestricted income funds		541,478		559,181	697,289
Total charity funds						
		15		667,445		697,289
The accounts were approved by the Kirk Session on 27 February 2024						
For and on behalf of the Kirk Session						
					Session Clerks	
					Treasurer	

	Perth North, Church of Scotland
Accounting Policies	The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.
Basis of Preparation	The financial statements have been prepared in accordance with Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).
Funds Accounting	<p>Funds are classified as either restricted funds or unrestricted(designated) funds, defined as follows.</p> <p>Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.</p> <p>Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.</p> <p>Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.</p>
Incoming Resources	Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.
Donated Services and Facilities	Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised. On receipt,donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain the services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.
Fixed Assets	The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and flats vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets, as well as the manse at 2 Cragganmore, is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.
Interest Receivable	Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.
Investments	Investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.
Taxation	Perth North, Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.
Going Concern	The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Public Benefit	Perth North, Church of Scotland meets the definition of a public benefit entity under FRS 102.

Notes forming part of the financial statements
for the year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Kirk Session Fund	Total	Unrestricted Funds	Restricted Funds	Kirk Session Fund	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
1 Donations and Legacies								
Offerings	148,514			148,514	147,450			147,450
Tax recovered on Gift Aid	33,752			33,752	33,651			33,651
Legacies					23,000			23,000
Other	3,489		1,498	4,987	4,403			4,403
	185,755	0	1,498	187,253	208,504			208,504
2 Income from charitable activities								
Weddings and funerals	440		1,280	1,720	310		1,155	1,465
Hall lets	4,245			4,245	3,937			3,937
Church Organisations	16,044			16,044	18,334			18,334
	20,729		1,280	22,009	22,581	-	1,155	23,736
3 Income from other trading activities								
Rent received	0	0	0	0	3,662			3,662
					3,662			3,662
4 Investment income								
Dividends received	24,848	1,011		25,859	22,437	859		23,296
Deposit interest	0			0	-	-		-
	24,848	1,011	0	25,859	22,437	859		23,296
5 Other income								
Tulloch NET		35,347		35,347		100,883		100,883
Footwise		1,031		1,031	-	395		395
City Hub-part refund grant	1,922			1,922				
Footwise-part refund grant	1,000			1,000				
	2,922	36,378	0	39,300	-	101,278	-	101,278
Total	234,254	37,389	2,778	274,421	257,184	102,137	1,155	360,476

**Notes forming part of the financial statements
for the year ended 31 December 2023**

	Unrestricted	Restricted	Kirk Session		Unrestricted	Restricted	Kirk Session	
	Funds	Funds	Fund	Total	Funds	Funds	Fund	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
6 Analysis of Resources Expended								
Costs of Generating Funds								
Offering Envelopes	125			125	170			170
	125			125	170			170
Charitable Activities								
Ministries and Mission Allocation	109,200			109,200	125,726			125,726
Tulloch NET	0	49,028		49,028		68,864		68,864
Church staffing costs	38,979			38,979	35,993			35,993
Tulloch NET-Part legacy					20,000			20,000
Church Organisations	23,064			23,064	12,245			12,245
Heating/Lighting	19,483			19,483	10,800			10,800
Tulloch NET from Session	10,000			10,000	10,000			10,000
Fabric Repairs & Maintenance-Major Repairs Reserve Fund					8,265			8,265
Youth Ministry Specialists					8,000			8,000
New comms desk in church - General Reserve Fund					6,956			6,956
Fabric Repairs & Maintenance	4,797			4,797	6,874			6,874
Insurances Church buildings	7,490			7,490	6,535			6,535
Church Office Expenses	3,366			3,366	5,027			5,027
Cragganmore Manse Council Tax	3,550			3,550	3,419			3,419
Coffee machine purchase from Liz Benneworth Legacy					2,929			2,929
Loss on sale of Income Fund units- General Reserve					2,837			2,837
Office equipment	1,909			1,909	2,491			2,491
Presbytery Dues	2,851			2,851	2,490			2,490
Office furniture-General Reserve Fund					1,837			1,837
Media, Technology & Communications Fund					1,826			1,826
Banners/posters	1,102			1,102	1,637			1,637
Loss on sale of Income Fund units-Major Repairs (Reserve) Fund					1,524			1,524
Water rates	926			926	1,506			1,506
Minister's Travel Expenses	2,341			2,341	1,380			1,380
Other expenses	568		1,675	2,243	813	35	521	1,369
Copyright	1,121			1,121	1,222			1,222
Independent Examiner's Fee	780			780	780			780
Cleaning Materials	1,399			1,399	771			771
Grant to Riverside Church for pest control					600			600
CAP	600			600	600			600
Computer equipment/support	891			891	567	-		567
External Payroll costs	540			540	540			540
Gas maintenance contract Manse	30			30	394			394
Life & Work					294			294
Advertising Pastoral Assistant post					230			230
Insurance Manse	223			223	200			200
Pulpit supply					180			180
Footwise costs		1,605		1,605	-	31		31
Projector bulbs	919			919	-	-	-	-
Health & Safety	295			295	-	-	-	-
City Centre Hub costs-General Reserve	2,874			2,874	-	-		-
Open Church electric costs-General Reserve	7,534			7,534	-			-
Youth Work -Bertha Park-General Reserve	5,000			5,000	-			-
	251,832	50,633	1,675	304,140	287,488	68,930	521	356,939
Total	251,957	50,633	1,675	304,265	287,658	68,930	521	357,109
Support costs have not been separately identified as the Trustees consider that there is only one charitable activity.								
Therefore support costs relate wholly to that activity and have not been separately identified.								

**Notes forming part of the financial statements
for the year ended 31 December 2023**

											2023	2022
											£	£
7	Staff costs and numbers											
	Salaries and wages										38,570	34,572
	Social security costs										409	1,421
											38,979	35,993
	The average number of employees during the year, calculated on the basis of a head count, was as follows:										3	3
	Church Officers										24,945	23,717
	Administration										10,393	8,966
	Music Staff										3,641	3,310
											38,979	35,993
	No employee had employee benefits in excess of £60,000.											
	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 £30,135 and the maximum stipend (in the fifth and subsequent years of service) £37,032.											
8	Trustee Remuneration and Related Party Transactions											
	No trustee received any remuneration or reimbursement of expenses during the year other than:											
											£	
											2023	2022
											2,565	2,007
	Staff payroll-Total remuneration										2,565	2,007
	Minister's travel expenses										2,341	1,380
	Manse council tax										3,550	3,419
	During the year, a total of £55,410 was donated to the congregation by Trustees.											
	No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.											

**Notes forming part of the financial statements
for the year ended 31 December 2023**

9 Tangible Fixed Assets		
		Buildings
		£
	Cost	
	At 1 January 2023	300,000
	Additions	0
	Disposals	0
	At 31 December 2023	300,000
	Accumulated Depreciation	
	At 1 January 2023	0
	Charge for Year	0
	Eliminated on Disposals	0
	At 31 December 2023	0
	Net Book Value	
	At 31 December 2023	300,000

**Notes forming part of the financial statements
for the year ended 31 December 2023**

10	Investments					2023	
						£	
	Market value at 31 December 2022					0	
	Investments sold during 2023					0	
	Investments added during 2023					0	
	Market value at 31 December 2023					0	
	Investments at cost					0	
11	Debtors					2023	2022
						£	£
	Gift Aid Tax Refund Due					2,599	2,835
	Other					3,021	1,165
						5,620	4,000
12	Creditors					2023	2022
						£	£
	Accruals					6,081	4,349
	Other					1,329	2,086
						7,410	6,435
13	Analysis of Net Assets Among Funds						
		General	Designated	Restricted	Kirk Session	Total	
		£	£	£	£	£	
	Fixed Assets		300,000			300,000	
	Current Assets	34,448	231,168	131,686	6,422	403,724	
	Current Liabilities	-6,435				-6,435	
	Net assets at 31 Dec 2022	28,013	531,168	131,686	6,422	697,289	
		General	Designated	Restricted	Kirk Session	Total	
		£	£	£	£	£	
	Fixed Assets		300,000			300,000	
	Current Assets	28,403	220,485	118,442	7,525	374,855	
	Current Liabilities	-7,410				-7,410	
	Net assets at 31 Dec 2023	20,993	520,485	118,442	7,525	667,445	
14	Volunteers						
	<p>In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contributions of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.</p>						

Notes forming part of the financial statements
for the year ended 31 December 2023

Movements in Funds	At 1 January 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2023 £
Benevolent Fund					
Clydesdale Bank A/c Includes £1,789 of restricted offerings	6,422	2,778	1,675	0	7,525
	6,422	2,778	1,675	0	7,525
Restricted funds					
Tulloch NET	103,373	35,347	49,028	0	89,692
Legacy Children and Youth Fund- S Palmer 2004	27,331	1,011	0	0	28,342
Footwise Project	982	1,031	1,605	0	408
	131,686	37,389	50,633	0	118,442
Unrestricted funds					
Properties Fund Manse 2 Cragganmore	300,000	0	0	0	300,000
City Centre Project-part legacy I Brown	91,545	0	7,534	0	84,011
General Reserve Fund	64,423	2,922	2,874	1,010	65,481
Dr Esme MacDonald Legacy	30,000	0	0	0	30,000
Mrs Sina Palmer Legacy	20,000	0	5,000		15,000
Major Repairs (Reserve) Fund	18,679	389	0	0	19,068
Church Development-Youth Work-Nan Fraser Legacy	5,790	404	0	0	6,194
Media, Technology & Communications Fund	731	0	0	0	731
General Fund	0	214,495	213,485	-1,010	0
	531,168	218,210	228,893	0	520,485
Organisations					
In Together Church	5,747	10,893	4,801	0	11,839
Social Fund	6,481	1,908	3,498	0	4,891
Friends of the North	2,324	0	0	0	2,324
North Church Guild	784	2,628	2,775	0	637
North Church Toddlers	605	0	0	0	605
Badminton Club (pm)	581	236	486	0	331
Badminton Club (am)	372	317	375	0	314
Walking Club	65	62	75	0	52
North Church Perth City Support Hub	10,802	0	10,802	0	0
Flower Fund	252	0	252	0	0
	28,013	16,044	23,064	0	20,993
Total Funds	697,289	274,421	304,265	0	667,445
15 Continued over					

**Notes forming part of the financial statements
for the year ended 31 December 2023**

15	Movements in Funds contd.	
	<u>Kirk Session Fund: Retitled Benevolent Fund, with wider uses.</u>	
	<u>Purposes of Restricted Funds</u>	
	Legacy Children and Youth Fund : This Legacy was left to the Adventurers in 2004.	
	Tulloch Net relinquished it's own charity number and came under the auspices of the Kirk Session on 17th January 2015.	
	Footwise : A project providing a low cost toenail cutting service for Church members and others.	
	<u>Purposes of Unrestricted Funds</u>	
	City Centre Project : Facilitating outreach to the needy in the city centre. Includes open church.	
	Tulloch Net : Providing funding for work in the Parish.	
	Media,Technology& Communications Fund : This is a fund set up to cover IT and communications costs, for renewals only.	
	Properties Fund : This reflects the estimated market value of the Manse at 2 Cragganmore Place (£300,000)	
	Major Repairs (Reserve) Fund : The Trustees have set aside funds for the maintenance of the church properties.	
	General Reserve : The Trustees have set aside funds to be used in the event of a General Fund deficit or unforeseen expenditures.	
	Church Development-Youth Work Fund : This fund is to be used for activities in the youth work sector.	
	Organisations	
	North Church Perth City Support Hub : Providing food and fellowship to the needy in the city centre. (Closed Sept 2023)	
	In Together Church : Funds from the Presbytery Mission initiative providing assistance for families with additional support needs.	
	Social Fund : For Mission , Outreach and Fellowship.	
	Flower Fund : This Fund is used for floral decoration in the Church and Halls.	
	Badminton Clubs : For the promotion of sporting activities and fellowship within the Church.	
	North Church Guild : Aim-"to invite and encourage both women and men to commit their lives to Jesus Christ and to enable them to express their faith in worship, prayer and action".	
	Walking Club : Providing fellowship and outdoor exercise for Church members and others.	
	Friends of the North : This group assists in raising funds for Church projects.	
	North Church Toddlers : Providing a place of friendship and fun for carers and their children.	
16	Collections for Third Parties	2023
		£
	1 Harvest service-collection for Blythswood	515
	2 Fellowship Group-Silent Auction for Blythswood	710
	3 Parish/City Centre fuel poverty-church collection 17th December	1,498
	4 Watchnight/Christmas Day collection for Renew Café Perth	198
		2921

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

Appendix 1

Capital Account				2023	2022		
				£	£		
Credit balances held at 31 December at cost				419,560	419,560		
Market value of balances at 31 December				388,280	374,109		
Deposit Fund							
Credit balance at 31 December				-	-		
Revenue Account							
Credit balance at 31 December				-	-		
Total Funds Capital and Revenue				419,560	419,560		
The following investments are held: The Church of Scotland Investors Trust Income Fund 35,427 units @£10.96 per unit. Cost £419,560, Market value £388,280.							

**PERTH NORTH CHURCH
2023 Tulloch NET Accounts**

Appendix 2

**PERTH NORTH CHURCH
TULLOCH NET ACCOUNT 2023**

	Restricted	Unrestricted	Total
Income: Grants and Donations			
Souter Trust		£8,000	£8,000
Perth North Church	£1,284	£10,000	£11,284
Scottish Government	£9,488		£9,488
Warm Welcome Grant	£2,900		£2,900
P&K LAP Fund	£1,500		£1,500
Donations		£150	£150
Other Gifts of money			
Grants and Donations subtotal	£15,172	£18,150	£33,322
Other Income:			
Bank Interest		£1,814	£1,814
Craft Sales		£211	£211
Other Income sub total	£0	£2,025	£2,025
Total Income	£15,172	£20,175	£35,347

Expenditure:			
Staffing:	£37,895		£37,895
(Salaries, ENI, Pension, Training)			
Hub (Office and Operational Costs)		£4,644	£4,644
Warm Space	£974	£0	£974
Hub Activities	£892	£0	£892
General Expenses		£328	£328
Hub- Misc Expenses		£799	£799
Expenses paid by Soldo		£1,968	£1,968
External Events & Activities		£1,528	£1,528
Expenditure sub total	£39,761	£9,267	£49,028
Restricted Transferred			
Closing Balances	-£24,589	£10,908	-£13,681

Summary		
Opening Current Account Balance		£53,314
CoS Deposit Account Balance		£50,000
Soldo Opening Balance		£59
Deficit for Year		-£13,681
Closing Balance		£89,692

Represented by:		
Current Account Balance:		£39,601
Deposit Account Balance		£50,000
Soldo Balance		£91
Total		£89,692



	INCOME	EXPENDITURE	BALANCE
WARM WELCOME GRANT	£2,900	£974	£1,926
PKC LAP FUND	£1,500	£892	£608
NC FUEL FUND	£1,284	£284	£1,000
SCOTTISH GOVERNMENT	£9,488	£9,488	£0

SOLDO EXPENDITURE	EXPENDITURE
HUB OP COSTS	£469
HUB ACTIVITIES	£722
EXTERNAL ACITVITIES	£533
FUEL POVERTY VOUCHERS	£244
TOTAL	£1,968

Page 23 **KS Fund** £2,778 has been split:

£1,498 fuel poverty donations// £1,280 Weddings and funerals.

Similarly on Page 26

Small amendment to TAR draft.