

**The Church of Scotland**

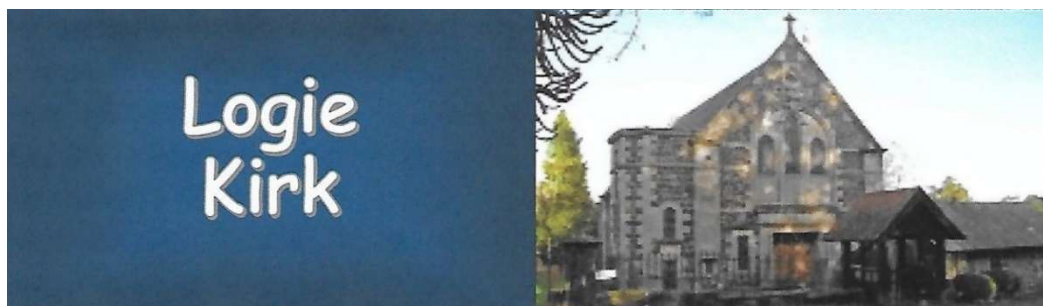
**LOGIE KIRK, STIRLING**

**Trustees Annual Report and Accounts for 2023**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 231419**

**Charity No: SC001298**



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## Reference and Administrative Information

Charity Name: **Logie Kirk, Stirling (Church of Scotland)**

Charity Registration Number: **SC001298**

OSCR Contact Address: **Alastair Innes**  
23 Montrose Way, DUNBLANE, FK15 9JL

### Trustees 2023:

Lillie Baxter	Brian Jamieson <i>(retired Oct 2023)</i>	Margaret Ogilvie <i>(retired Oct 2023)</i>
Peter Campbell	John Logan	Lynne Rennie
Elizabeth Crozier	Ian Lumsden	Dave Roderick
John Donaldson	Lesley McAuley	Rev Jan Steyn
Graham Eadie	Fiona McBride	Alasdair Smith
Peter Gilmour <i>(resigned Oct 2023)</i>	Paula McColl	Brenda Smith
Alison Gow	Dianne McNaughton	Gordon Smith
Edwin Gray	James Miller	Aileen Somerville
Alastair Innes	Katja Neumann	Hazel Turnbull
		Morag Walker

Minister: **Rev Jan Steyn**

Joint Session Clerks: **Brenda Smith** **Dianne McNaughton**

Joint Treasurers: **Alastair Innes** **Alasdair Smith**

Independent Examiner: **Andrew Wilson**  
1 Melloch Crescent, Tillicoultry, FK13 6QJ

Bankers: **Bank of Scotland plc**  
Stirling, FK8 2EJ

# Trustees' Annual Report Year ended 31 December 2023

## Structure, Governance and Management

### Governance

Church of Scotland government is organised on the basis of courts, mainly along lines set between 1560 and 1690. Each of these courts has committees, which may include other members of the Church, and at national level employ full-time staff. At a local level, the parish, the court is a Kirk Session. Kirk Sessions oversee the local congregation and its parish, and consist of Elders presided over by a Minister. At district level, the court is a Presbytery. Presbyteries consist of all the ministers in the district and an equal number of elders, along with members of the diaconate (a form of ordained ministry, usually working in a complementary role in a ministry team in both parish and industry sector contexts). Logie Kirk is part of Perth Presbytery. At national level, the highest court of the Kirk is the General Assembly. The General Assembly consists of around 400 ministers, 400 elders, and members of the diaconate, all representing the presbyteries.

### Governing Document

The church is administered in accordance with the Unitary Constitution. The Unitary Deed was formally adopted by the Kirk Session, and signed by the Delegation of the General Assembly on 30 July 2018.

### Recruitment and Appointment of Trustees

The Minister and 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 and called by the congregation, and appointed and inducted by Presbytery.

### Organisational Structure

The Kirk Session is moderated by the Minister and meets for the conduct of ordinary business at least six times in a year. The Stated Annual Meeting is usually held after worship on a Sunday in March.

Certain responsibilities are delegated to committees. As at end of 2023 some examples of these are: Church Services, Data Protection, Finance, Hall Management, Pastoral Visiting, Property, Roll, Safeguarding and Youth. These committees are chaired by Conveners and normally meet twice per year to discuss issues and prioritise activities and events for the future. In addition, the Kirk Session agreed in 2018 to set up new teams to affect the 'Looking Forward' project: Development, Property and Fundraising.

## Objectives and Activities

The vision of The Church of Scotland is to be a church which seeks to inspire the people of Scotland and beyond with the Good News of Jesus Christ through enthusiastic worshipping, witnessing, nurturing and serving communities.

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 share the Christian faith with 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.

As a local parish church Logie Kirk serves the people of the Logie parish (for more information see [http://www.churchofscotland.org.uk/resources/stats\\_for\\_mission](http://www.churchofscotland.org.uk/resources/stats_for_mission)). Key activities of the church in bringing the ordinances of religion include: public services which offer a ministry of Word and Sacrament (Holy Baptism and Holy Communion), marriages, funerals, and other public acts of worship.

The minister and elders provide a high level of pastoral care. The minister is active in the community for example through High School and Primary School chaplaincy, weekly visits to the Chaplaincy Centre at the University of Stirling and community coffee mornings.

### **Services of Worship**

Normally worship on a Sunday morning starts at 11am. Holy Communion is usually celebrated four times a year at 11am in the months of February, May, September and November and on special occasions. Services are also held on other occasions either in the Kirk or in our Halls at Causewayhead. Visitors from near and far find a warm welcome at Logie and are invited to join the many members who stay for tea and coffee after morning worship.

### **Organisations**

Youth organisations for Brownies, Guides, Beavers, Cubs and Scouts use our hall facilities weekly. A number of local organisations also use our halls on a weekly basis together with the church run coffee morning and church choir.

## **Achievements and Performance**

The main areas of focus in 2023 have been:

Sunday worship and the building of a strong church community. Tea and coffee after the service continues to be welcomed by worshippers and is well attended.

Pastoral care provided by the Minister and Elders

The Minister has been proactive in his outreach approach to young people in the parish through school, university and youth group visits

Following the successful visit by the minister and 4 young people in 2022, a second visit was made in 2023, led by the Minister, of 5 young people to the Taizé Community in France. This was a profound experience for the young people who, following their return, shared their experience during morning worship

Weekly coffee mornings in the hall continue to be strongly supported by both members and the local community.

### **Looking Forward**

The Minister and Kirk Session continue to focus on planning to meet the challenge of the Presbytery Plan, which identified Logie Kirk as requiring an upgrade in facilities to secure its long-term future. The plan will primarily look at mission and how partnerships with charities can meet local needs.

## Congregational Roll

During 2023 we sadly reported the deaths of 9 members and lost 1 member who left the area. 4 new members were admitted to the Logie Congregation during 2023.

At year-end the Logie Kirk Congregational Roll stood at 421 members which included 23 members on our Supplementary List and 7 Adherents.

## Financial Review

### Donations and Investment Performance

Donations received for the year were £69,626 an increase of £2,959 over 2022. Additionally we received a generous legacy of £5,000 from a life-long member. Expenditure from the Unrestricted General Fund was £76,682 compared to £74,224 in 2022. Within our Restricted and Designated funds income was £33,144 for the year against £47,480 in 2022 (*the latter included £20,466 income from rental of the manse during the vacancy which had been held on our behalf by the General Trustees*). This income includes Hall rental income from external organisations which means the halls are almost self-financing. Expenditure within these two funds was £19,697 compared with £50,250 in 2022. The reduced expenditure reflected a reversion to more normal property maintenance costs following one-off repairs to the steeple in 2022. Throughout the year we met our Ministries and Mission Allocation in full (*as we have done in all previous years*) making contributions to Church of Scotland Headquarters totalling £48,460. Overall the funds showed a cash surplus of £12,085 in 2023.

During the year we continued to move more of our fund holdings from cash bank accounts to deposit and investments funds held within the portfolios managed by the Church of Scotland Investment Trust (COSIT). We now hold deposits and investments in COSIT Growth, Income and Deposit Funds along with shares in Lloyds Banking Group. Increases in the market value of our investments totalled £3,942 in 2023. At the year end our managed cash bank accounts held a balance of £30,195 (£68,520 in 2022) split over our three accounting funds. Details of the COSIT portfolios are shown in the Appendix on page 14.

### Reserves Policy

The trustees aim to hold Unrestricted Funds of approximately 6 months current expenditure levels, or £25,000 - £40,000. The statement of funds on page 10 shows this was achieved as at end-2023 when the balances and investments of the Unrestricted Fund were in excess of £50,000.

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## Trustees' Annual Report: Year ended 31 December 2023

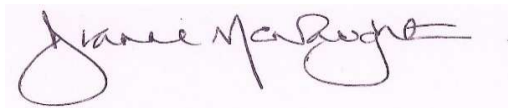
### Statement of Trustees' Responsibilities

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 of Logie Kirk on 13 February 2024 and signed on their behalf**



**Brenda Smith**  
Joint Session Clerk



**Dianne McNaughton**  
Joint Session Clerk

## Independent Examiner's Report to the Trustees of Logie Kirk, Stirling

I report on the accounts of the charity for the year ended 31 December 2023 which are set out within this document on pages 9 to 14.

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**

An 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.

Signed:



Name: **Andrew Wilson**

Address: 1 Melloch Crescent, Tillicoultry, FK13 6QJ

Date: **12 March 2024**



**Logie Kirk, Stirling**  
**Receipts and Payments Account**  
**Year ended 31 December 2023**

		Unrestricted Funds 2023	Restricted Funds 2023	Designated Funds 2023	Total 2023	Total 2022
	Note	£	£	£	£	£
<b>Receipts</b>						
Donations	3	69,626	-	-	69,626	66,667
Legacies		5,000	-	-	5,000	-
Activities for Generating Funds		-	-	-	-	-
Investment Income (Dividends)		694	2,034	-	2,728	2,361
Increase in Value of CoS & LBG Holdings		-	235	63	298	45
		<b>75,320</b>	<b>2,269</b>	<b>63</b>	<b>77,652</b>	<b>69,073</b>
Rental of premises		-	8,996	-	8,996	-
Sale of assets		-	-	-	-	-
Sale of investments		-	-	-	-	-
Grants		-	-	-	-	1,000
Receipts uplifted from General Trustees		-	-	-	-	20,466
Other Receipts		-	6,585	15,231	21,816	25,241
						-
<b>Total Receipts</b>		<b>75,320</b>	<b>17,850</b>	<b>15,294</b>	<b>108,464</b>	<b>115,780</b>
<b>Payments</b>	4					
Costs of generating funds		-	-	-	-	-
Charitable activities		76,682	16,986	2,711	96,379	124,475
Purchase of Investments		-	-	-	-	-
Governance costs		-	-	-	-	-
<b>Total Payments</b>		<b>76,682</b>	<b>16,986</b>	<b>2,711</b>	<b>96,379</b>	<b>124,475</b>
<b>Excess of Receipts over Payments for the year before transfers</b>		<b>(1,362)</b>	<b>864</b>	<b>12,583</b>	<b>12,085</b>	<b>(8,695)</b>
<b>Transfers</b>		-	-	-	-	-
<b>Excess of Receipts over Payments for the year</b>		<b>(1,362)</b>	<b>864</b>	<b>12,583</b>	<b>12,085</b>	<b>(8,695)</b>

**Logie Kirk, Stirling**  
**Statement of Balances**  
**at 31 December 2023**

Note	Unrestricted	Restricted	Designated	Total 2023 £	Total 2022 £
	Funds 2023 £	Funds 2023 £	Funds 2023 £		
<b>Bank &amp; Deposit Balances</b>					
Bank & deposit balances b/f	23,447	28,198	25,071	76,716	85,411
<b>Movement in year:</b>					
Excess of Receipts over Payments for the year	(1,362)	864	12,583	12,085	(8,695)
Bank & deposit balances c/f	<u>22,085</u>	<u>29,062</u>	<u>37,654</u>	<u>88,801</u>	<u>76,716</u>
<b>Investments at market value</b>					
(cost £71,676)	<u>31,818</u>	<u>44,585</u>	-	<u>76,403</u>	<u>72,461</u>
<b>Assets</b>					
Gift Aid Receivable	<u>10,172</u>			<u>10,172</u>	<u>10,146</u>
<b>Liabilities</b>					
Known costs not yet billed					-

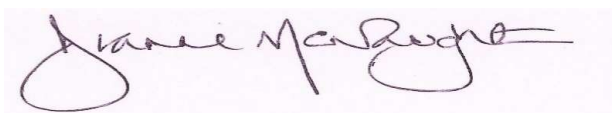
Bank and Deposit Balances comprise £58,479 held in the Church of Scotland Deposit Fund, with the balance of £30,195 held as cash in a number of Bank of Scotland current accounts. Logie holds 5,248 units in the Church of Scotland Growth Fund with an end year value of £30,596 and a holding of 4,068 units in the Church of Scotland Income Fund with an end year value of £44,585. In addition 2,562 shares valued at £1,222 are held in Lloyds Banking Group.

For and on behalf of the Logie Kirk Session

13 February 2024



Brenda Smith



Dianne McNaughton

Joint Session Clerks



Alastair Innes



Alasdair Smith

Joint Treasurers

## Logie Kirk, Stirling

### Statement of Balances at 31 December 2023

#### Notes to the Accounts

#### 1. Trustee Remuneration and Related Party Transactions

During the year 7 trustees received reimbursement of expenses incurred totalling £3,339.

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.

#### 2. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
<b>Unrestricted funds</b>					
General Fund	23,447	75,320	76,682	-	22,085
	<u>23,447</u>	<u>75,320</u>	<u>76,682</u>	<u>-</u>	<u>22,085</u>
<b>Restricted funds</b>					
Choir & Organ Fund	23,144	2,269	665	-	24,749
Pound in the Pot Fund	-	-	-	-	-
General Trustees - Manse Let Fund	-	-	-	-	-
Collections made for Third Parties	-	1,025	1,025	-	-
Logie Kirk Halls	3,149	13,774	14,922	-	2,000
Fellowship Fund	1,905	782	374	-	2,313
Total	<u>28,198</u>	<u>17,850</u>	<u>16,986</u>	<u>-</u>	<u>29,062</u>
<b>Designated funds</b>					
Congregational Appeals					
Flower Fund	1,095	185	-	-	1,280
Kirk Session Fund	2,736	-	51	-	2,686
Taize Visits Fund	781	1,100	1,585	-	296
Looking Forward Project Fund	15,235	13,946	1,075	-	28,106
Minister's Benevolent Fund	809	-	-	-	809
Twinning Project	(184)	-	-	-	(184)
Wednesday Afternoon Club	958	-	-	-	958
Youthshare Fund	3,640	63	-	-	3,703
Total	<u>25,071</u>	<u>15,294</u>	<u>2,711</u>	<u>-</u>	<u>37,654</u>
<b>Endowment funds</b>	-	-	-	-	-
<b>Total all funds</b>	<u><b>76,716</b></u>	<u><b>108,464</b></u>	<u><b>96,379</b></u>	<u><b>-</b></u>	<u><b>88,801</b></u>

#### Purposes of Unrestricted Funds

##### General Fund

the General Fund is used to record all unrestricted income and expenditure including funds set aside for the ongoing repair and maintenance of all Church property

#### Purposes of Restricted Funds

##### Choir & Organ Fund

a fund for music resources, choir activities and organ maintenance costs

##### Pound in the Pot Fund

a fund established to raise funds for unscheduled property maintenance and repair projects

##### Collections made for Third Parties

to record receipt and distribution of Retiring Offerings and other Charitable Giving

##### Taize Visit Fund

a fund established to hold donations and make grants for youth visits to Taize, France

##### Manse Let (Income Fund)

a fund recording net receipts from Manse let (*managed by Church of Scotland General Trustees*)

##### \* Logie Kirk Halls

to account for the business transaction associated with the Kirk Halls complex

##### \*\* Fellowship Fund

used by our Fellowship Team in the organisation of a variety of social events

##### \*\*\* Logie Guild

(Wound Up and Disbanded in 2022)

### Purposes of Designated Funds

Flower Fund	this fund is used to provide flowers for display during services of worship
Kirk Session Fund	a fund to assist with costs of elder's training, development and fellowship
Looking Forward Project Fund	this fund is for financing the planning and construction of new social space at the Kirk
Minister's Benevolent Fund	this is a fund that can be used at the discretion of the Minister for pastoral use
Twinning Project	a fund established to help with financing our Twinning with Strasbourg
Wednesday Afternoon Club	previously met twice monthly in Kirk Halls with activities for local residents ( <i>currently inactive</i> )
Youthshare Fund	a fund to finance activities and outings for our J-Club, Club 1-2-6 and Holiday Club
	* (separate bank account controlled by Treasurer to Hall Committee)
	** (separate bank account controlled by Fellowship Treasurer)
	*** (separate bank account controlled by Guild Treasurer - now closed)

### Purposes of Endowment Funds

**Logie Kirk does not have any Endowment Funds at present**

### 3. Analysis of Donations

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Designated Funds 2023 £	Total 2023 £	Total 2022 £
Gift Aid Donations	40,588	-	-	40,588	43,837
Tax Recovered on Gift Aid Donations	14,762	-	-	14,762	12,839
Ordinary Offerings (Open Plate)	13,976	-	-	13,976	9,151
Other Offerings, Donations etc	300	-	-	300	840
	<b>69,626</b>	<b>-</b>	<b>-</b>	<b>69,626</b>	<b>66,667</b>

### 4. Analysis of Payments

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Designated Funds 2023 £	Total 2023 £	Total 2022 £
<b>Costs of generating funds</b>					
Costs of generating Funds					
Offering envelopes	-	-	-	-	-
Investment Managers' fees	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Charitable activities</b>					
Ministries and Mission Allocation	48,460	-	-	48,460	48,587
Presbytery Dues	1,284	-	-	1,284	742
Voluntary Additional Stipend	-	-	-	-	-
CoS Small Grants Scheme	1,000	-	-	1,000	-
Pulpit Supply / Pastoral Support	540	-	-	540	1,145
IM and Minister's Travel Expenses	1,369	-	-	1,369	850
Manse Telephone & Broadband	611	-	-	611	526
Local Council Tax	3,715	-	-	3,715	3,642
Property Insurance	3,124	-	-	3,124	2,976
Church Heating and Lighting	10,971	-	-	10,971	4,882
Water Charges	-	-	-	-	-
Fabric Repairs & Maintenance	2,699	-	-	2,699	34,045
Staffing Costs (Kirk)	1,073	-	-	1,073	765
Printing and Stationery Supplies	644	-	-	644	138

General Expenses and Postage	312	-	-	312	394
Phones & Broadband	690	-	-	690	218
Vacancy: Nominating Committee	-	-	-	-	4,370
Vacancy: Associated Costs at Manse	-	-	-	-	1,778
Organ and Music Costs	-	665	-	665	1,993
Charitable Donations to 3rd parties	-	1,025	-	1,025	1,357
Other Expenses	189	15,296	2,711	18,197	16,067
	<b>76,682</b>	<b>16,986</b>	<b>2,711</b>	<b>96,379</b>	<b>124,475</b>
<b>Governance costs</b>					
Independent examination	-	-	-	-	-
<b>Other payments</b>					
Purchase of Investments	-	-	-	-	-
Purchase of Assets	-	-	-	-	-
<b>Payments Total</b>	<b>76,682</b>	<b>16,986</b>	<b>2,711</b>	<b>96,379</b>	<b>124,475</b>

## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing 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) was £37,032.

## 6. Collections for Third Parties

The Kirk contributed during 2023 to local charities through a number of different events and activities. Local Charities "StartUp Stirling" received £600 and RockTalk received £425. from various events during the year.

## APPENDIX 2023

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

	<b>End Year 2023</b>	<b>End Year 2022</b>
	<b>£</b>	<b>£</b>
GROWTH FUND	<b>30,596</b>	<b>28,339</b>
INCOME FUND	<b>44,585</b>	<b>42,958</b>
DEPOSIT FUND	<b>58,479</b>	<b>8,181</b>
	<b>133,661</b>	<b>79,478</b>