

Alva Parish Church Of Scotland

Scotland · Charity number SC000006

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1962-05-09
Register	View on the OSCR register

Contact

Address	60 Brookfield Place Alva Clackmannanshire FK12 5AT
Website	alvaparishchurch.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To advance religion in the Parish of Alva by reaching out to the people of Alva with God's love. We provide weekly church services, a weekly community cafe and open the church for prayer and contemplation. We run a youth club during Autumn and Winter and operate a food larder for those in need in the community. Our Church Halls are available for hire. The ministerial team undertake weddings, baptisms and funerals.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The advancement of religion.

Geography

- **Main operating location:** Clackmannanshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£145,040	£133,920	-	2
2024-12-31	£163,821	£168,153	-	2
2023-12-31	£116,764	£118,004	-	3
2022-12-31	£107,151	£112,010	-	2
2021-12-31	£94,230	£81,957	-	2
2020-12-31	£95,631	£100,782	-	2

Alva Parish Church Of Scotland

Scotland - Charity number SC000006

Accounts

The Church of Scotland
Alva Parish Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

2025

Congregation No: 231438

Charity No: SC000006

Reference and Administrative Information

Charity Name: Alva Parish Church of Scotland

Charity Registration Number: SC000006

Congregation Reference No: 231438

Contact Address: Martin Dunsmore
Finance Convener
60 Brookfield Place
Alva
Clackmannanshire
FK12 5AT

Trustees

The trustees who served during the year were as follows.

Kirk Session: Colin Anderson (until 16th September 2025)	Catherine Law
Janis Bauld	Rev James N R McNeil
Joyce M Bell	Hazel Mitchell
David Bright	Andrew Muirhead
Dave Clark	Gavin Muirhead
Elizabeth Clarke	Alexander J Pollock
Alan Conn	Krystyna Pollock
Kay Conn	Lynda Reed (until 16th September 2025)
Alan Coote	Margaret Sherry
Beth Coote	Amanda Short
Lesley Dawson	Margaret W Simpson
Martin Dunsmore	John Spruce
Kenneth C Field	Colin Stein
Christine Ford	Elaine Stein
Terrence Goddard	Grant Thomson
Elaine Graham	Margaret Wilkie
Isobel Green	John Willis
Gil Harvie	Caroline Wright
Caroline Izatt (until 16th September 2025)	A N Other (OSCR Exemption granted)

Principal Office-bearers

Minister: Rev. James N.R.McNeil B.Sc. B.D.

Session Clerk: John Spruce (until 16th September 2025)

Amanda Short (from 16th September 2025)

Church Treasurer: Caroline Wright

Independent Examiner

Craig Dickson, CPFA

23 Neidpath Drive

Stenhousemuir

FK5 4TH

Bankers

Bank of Scotland,

21 Mar Street

Alloa

FK10 1HR

Alva Parish Church of Scotland

SC 000006

Report of the Independent Examiner

Respective responsibilities of trustees and examiner

The charity trustees consider that an independent examination is needed under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005. It is my responsibility to examine the accounts 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 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 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 accounts.

Independent examiner's statement

In the course of my examination of the statement of account for the year ended 31 December 2025, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect:
 - accounting records have not been kept in accordance with Section 44 (1)(a) of the Charities and Trustee Investments (Scotland) Act 2005 and Regulation 4 of The Charities Accounts (Scotland)
 - the accounts do not accord with those records
 - the statement of account do not comply with any of the requirements of Regulation 9 of The Charities Accounts (Scotland) Regulations 2006
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Craig Dickson

Craig Dickson, BA CPFA
23 Neidpath Drive
Stenhousemuir
FK5 4TH

Date 19-3-26

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is now administered in accordance with the terms of the Unitary Constitution. This was adopted on 25 July 2023 as we moved away from the previous Model Deed of Constitution. Alva Parish Church is part of the Presbytery of Perth.

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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. All Trustees have completed the mandatory Safeguarding for Trustee training. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

The Kirk Session appoints conveners of groups and delegates defined authority to those groups. Currently groups are established for Finance, Property, Pastoral Care and Hospitality. The Kirk Session meets five times a year.

Objectives and Activities

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Alva Parish Church was formed from the union of St Serf's and Eadie Parish Churches in 1984. The present church building was built in 1842 with the halls redeveloped and extended in 1983 in preparation for the union. A Chancel was added to the sanctuary in 1989 and the organ was repositioned and overhauled. A new church hall extension was added in 1995.

Since 1997 Rev James McNeil has been the full time minister and leads weekly worship on a Sunday where the average attendance per week would normally be around 70. As well as this he leads monthly worship in The Cochranes, is chaplain to Alva Primary and Alva Academy, and performs pastoral duties for the parish. He is assisted by Rev Anne Shearer as auxilliary minister. Students for the ministry are frequently sent to Alva to widen their experience. Mr McNeil takes a full part in the training and encouragement of students. As well as material for our children's services we have also continued to produce material for the webpage and to assist local primary schools with their RME curriculum.

The Congregation of 340 members plus 11 adherents has a vision of reaching out to all the people of Alva with God's love. To this end organisations are run within and outwith the church buildings. These include, Men's Group, Prayer group, Bible Study Groups, Craft Group, Sunday Schools and Youth Club (Zones), Sunday Cafe, Community Cafe, and Food Larder. The Food Larder was created by the church in 2022 to fill the gap created by the closing of of the community foodbank. The congregation and the community all donate food and the Larder is staffed by Alva Parish Church volunteers as well as those from the Baptist and Catholic Church.

Trustees' Annual Report (cont)

Year ended 31 December 2025

The focus of our work is guided by our Aim; Growing closer to God and our neighbour. We encourage the congregation in their personal journey of faith within a framework that seeks to encourage community.

The 351 members and adherents of the church have strong links within the community, and many seek to reach out through their participation in community groups like the Pensioners Group ,Guides and Scouts, Alva Glen Trust, Alva Development Trust, Alva Community Council, local Veterans, as well as working in the schools as volunteer helpers and within School Councils.

We have a vibrant on-line presence via our website and Facebook pages and continued to record an adult and a children's service each Wednesday and make them available at 10.30 on a Sunday via our Website and Facebook page as well as on CD . In doing so we now regularly reach over 200 people. We have continued to open for prayer once per week on a Thursday and each Tuesday have our community drop in cafe to help those feeling isolated. Our quarterly magazine, The Alvanac, is available online and via audio CD for those with visual impairment. We have a daily prayer on our Facebook page and a weekly e-magazine containing intimations and a short meditation every Sunday morning.

Our Worship Group has continued to develop and takes an active part in the recorded weekly services and in church. . The Prayer Group has continued to meet each Wednesday evening.

Each year we remember the sacrifices made by members of the armed forces in the World Wars and other conflicts. On behalf of the Royal British Legion, Alva Parish Church organises the wreath laying ceremony at the War Memorial.

We continue to work with other church denominations within the community e.g. the Foodbank and Holy Week services.

The Public Access Defibrillator which we installed and maintain at the church has been accessed several times during the past year

Alva Parish Church is in deferred linkage with Menstrie and we are working to progress the new mission plan for the Hillfoots grouping to manage the reduction in full time equivalent ministers. In order to build good working relationships with Menstrie we hold shared communion services periodically with socialising afterwards, have established a joint safeguarding panel, and have held discussions on the operation of e.g Finance Groups. In February 2027 Rev McNeil retires and the linkage with Menstrie will be enacted.

Over the past two years significant work has been completed on the repair of our buildings.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Financial Review

Income in the year totalled £145,040 compared to £163,806 in 2024. We had small reductions in income from donations and funerals. As we did not hold an Autumn Fayre in 2025 the sum achieved from fundraising was significantly less than the previous year. On the other hand there was a marked increase in income from rental of church halls and we received a welcome legacy of £9,504. We were also successful in again securing grant income of £14,795 supporting our major fabric work expenditure.

Expenditure totalled £133,920 in 2025, which was a reduction of almost £35,000 compared to 2024. This is almost entirely due to Fabric repairs and maintenance, where expenditure in 2025 was £26,890 compared to £62,448 in 2024. Uplifts in expenditure arose in our Giving to Grow contribution and ministers expenses, which were offset by a significant reduction in energy costs following the installation of solar panels and decrease in tariff.

Transfers from other Church organisations to our general fund amounted to £800.

As a result of the income and expenditure explained above, the accounts for 2025 record a surplus of £11,120 compared to a deficit of £4,347 in 2024.

Looking ahead we will conclude the work required to address the Presbytery Property survey programme of repairs in 2026, funding of which will come from our Fabric and Capital reserves.

Reserves Policy

It is the Trustees' policy to retain uncommitted reserves at a minimum level of approximately 1 months expenditure in the General Fund at the year end. The sum held at the end of 2025 was £17,626 which equates to almost 2 months expenditure.

It is the Trustees' policy to retain Fabric Fund reserves at a minimum level of £15,000 at the year end to cover unexpected repairs. The sum held in excess of this amount is available to be utilised on a programme of planned maintenance and improvements. At the end of 2025 the fund was sitting at £29,949.

The Capital Fund holds sums received from legacies and investment stocks repaid. There is no recommended minimum level of reserve required for this fund. The sum held is retained for use by the Trustees as they so determine to support specific initiatives requiring capital funding. The current balance held is £156,079. In practice, as we conclude the fabric expenditure required in 2026, this fund, together with the Fabric fund will be interchangeable in supporting the investment required.

The Church also held £28,740 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont)

Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,



John Spruce
Depute Session Clerk

Date : 10th March 2026

Alva Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025


		Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
<u>Receipts</u>	Note	£	£	£	£
Donations	3	81,779	15,088	96,867	98,699
Legacies		9,504		9,504	500
Activities for Generating Funds		1,531	350	1,881	4,476
Bank & Deposit interest		1,239	483	1,722	2,516
Investment income		7,427	80	7,507	7,849
		<u>101,480</u>	<u>16,001</u>	<u>117,481</u>	<u>114,040</u>
Rental of church halls		7,223		7,223	3,582
Weddings and Funerals		1,250		1,250	3,330
Sale of investments				0	16,960
Grants		14,795	0	14,795	21,900
		0		0	
Other Receipts		140	4,151	4,291	3,994
<u>Total Receipts</u>		<u><u>124,888</u></u>	<u><u>20,152</u></u>	<u><u>145,040</u></u>	<u><u>163,806</u></u>
<u>Payments</u>	4				
Costs of generating funds		154		154	153
Charitable activities		115,454	18,162	133,616	167,850
Governance costs		150		150	150
<u>Total Payments</u>		<u><u>115,758</u></u>	<u><u>18,162</u></u>	<u><u>133,920</u></u>	<u><u>168,153</u></u>
Excess of Receipts over Payments for the year before transfers		9,130	1,990	11,120	(4,347)
Transfers					
General Fund		800		800	900
Christian Youth Club (Zones)			(500)	(500)	(500)
Craft Group			(300)	(300)	(400)
Excess of Receipts over Payments for the year		<u><u>9,930</u></u>	<u><u>1,190</u></u>	<u><u>11,120</u></u>	<u><u>(4,347)</u></u>


Alva Parish Church of Scotland
Statement of Balances
At 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Note	£	£	£	£
<u>Bank & Deposit Balances</u>				
2				
Bank & deposit balances brought forward	193,724	27,550	221,274	225,621
Movement in year:				
Excess of Receipts over Payments for the year	9,930	1,190	11,120	(4,347)
Bank & deposit balances carried forward	<u>203,654</u>	<u>28,740</u>	<u>232,394</u>	<u>221,274</u>
<u>Investments at market value</u>				
	<u>140,985</u>	<u>4,059</u>	<u>145,044</u>	<u>140,665</u>
Cost of Investments :				
Capital Fund	139,995		139,995	139,995
Benevolent Fund		268	268	268
Sunday School		75	75	75
	<u>139,995</u>	<u>343</u>	<u>140,338</u>	<u>140,338</u>
<u>Assets</u>				
Gift Aid receivable	1,283	1,054	2,337	1,965
	<u>1,283</u>	<u>1,054</u>	<u>2,337</u>	<u>1,965</u>
<u>Liabilities</u>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

For and on behalf of the Kirk Session





Depute Session Clerk

Treasurer

Alva Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year the Rev James McNeil, minister of the Church received re-imbusement of travel, telephone and council tax expenses amounting to £9,113.

No other trustee received any remuneration or reimbursement of expenses during the year.

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 2025	Receipts	Payments	Transfers	At 31 Dec 2025
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	15,341	16,963		(2,355)	29,949
Designated Capital Fund	155,395	684	0	0	156,079
General Fund	22,988	107,241	115,758	3,155	17,626
	<u>193,724</u>	<u>124,888</u>	<u>115,758</u>	<u>800</u>	<u>203,654</u>
Restricted funds					
Benevolent Fund	6,648	358	0	0	7,006
Youth Development Fund	2,748	122	0	0	2,870
Sunday School Fund	1,646	587	915	0	1,318
Christian Youth Club (Zones)	4,160	3,476	2,970	(500)	4,166
Café	2	2,980	2,978	0	4
Food Larder	10,230	12,286	10,961	0	11,555
Chums	38	0	38	0	0
Craft Group	21	319	0	(300)	40
Henderson Bequest	2,057	24	300	0	1,781
	<u>27,550</u>	<u>20,152</u>	<u>18,162</u>	<u>(800)</u>	<u>28,740</u>
Total funds	<u>221,274</u>	<u>145,040</u>	<u>133,920</u>	<u>0</u>	<u>232,394</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Capital Fund: The Trustees have set aside funds to assist with any significant new capital projects, and support new initiatives

Purposes of Restricted Funds

Benevolent Fund: This is a fund to provide help and support to the needy both at home and abroad.

Youth Development Fund: This is a fund to be used for youth work

Sunday School Fund: This is a fund set aside for exclusive use by the Sunday School.

Christian Youth club (Zones): This is a fund set aside for exclusive use by the Youth club.

Café: Income raised is used to support worthwhile projects throughout the year

Food Larder: Donations and purchases are utilised to provide a foodbank resource for the community of Alva.

Chums: This is a fund set aside for exclusive use by the this group.

Craft group: This is a fund set aside for exclusive use by this group.

Henderson Bequest: This is a fund used exclusively at the Ministers discretion to assist needy within the Parish

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	2,704		2,704	2,746
Gift Aid Donations	50,535		50,535	54,324
Tax Recovered on Gift Aid Donations	14,679	331	15,010	17,498
Ordinary Offerings (Open Plate)	4,516		4,516	4,257
Other Offerings, Donations etc	9,345	14,757	24,103	19,874
	<u>81,779</u>	<u>15,088</u>	<u>96,867</u>	<u>98,699</u>
4. Analysis of Payments				
Costs of generating funds				
Fundraising activity expenses	53		53	56
Offering envelopes	101		101	97
	<u>154</u>		<u>154</u>	<u>153</u>
Charitable activities				
Giving to Grow	54,863		54,863	51,680
less: Endowment Income	<u>(1,338)</u>		<u>(1,338)</u>	<u>(1,357)</u>
	53,525		53,525	50,323
Presbytery dues	1,668		1,668	1,731
Minister's expenses	5,101		5,101	3,557
Other staffing costs	5,503		5,503	5,170
Fabric repairs & maintenance	26,890		26,890	62,448
Council Tax	4,012		4,012	3,656
Heat, light and water	8,466		8,466	14,546
Insurance	3,322		3,322	3,776
Church office expenses	1,105		1,105	778
Organ & music	4,121		4,121	4,728
Printing, stationery and postage	931	78	1,009	839
Support for those in need		10,321	10,321	9,293
Donations		2,758	2,758	1,690
Other expenses	810	5,005	5,815	5,315
	<u>115,454</u>	<u>18,162</u>	<u>133,616</u>	<u>167,850</u>
Governance costs				
Independent examiner's fees	150	0	150	150
	<u>115,758</u>	<u>18,162</u>	<u>133,920</u>	<u>168,153</u>

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 £32,433 and the maximum stipend in 5th and subsequent years of service was £39,856.

	2025	2024
	£	£
6. Collections for Third Parties		
Earl Haig Fund	251	302
Alva Food Larder	407	
Alva Academy ASN	225	
British Red Cross (Ukraine)	225	
Strathcarron Hospice		410
Christian Aid Gaza Appeal		385
	<u>1,108</u>	<u>1,096</u>

Alva Parish Church Of Scotland

Scotland - Charity number SC000006

Accounts

The Church of Scotland

Alva Parish Church of Scotland

RECEIPTS AND PAYMENTS ACCOUNTS

2024

Congregation No: 231438

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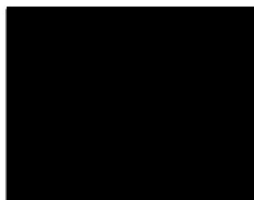
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Congregation Reference No: 231438

Contact Address:



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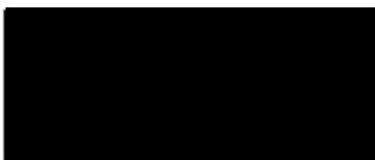


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Session Clerk

Church Treasurer:



Independent Examiner

Independent Examiner



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SC 000006

Report of the Independent Examiner

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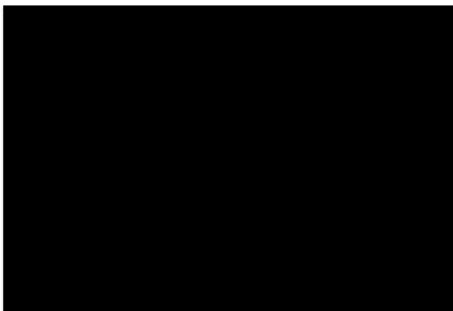
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We have a vibrant on-line presence via our website and Facebook pages and continued to record an adult and a children's service each Wednesday and make them available at 10.30 on a Sunday via our Website and Facebook page as well as on CD. In doing so we now regularly reach over 200 people. We have continued to open for prayer twice per week and in conjunction with the Tuesday session have our community drop in cafe to help those feeling isolated. Our quarterly magazine, The Alvanac, is available online and via audio CD for those with visual impairment. We have a daily prayer on our Facebook page and a weekly e-magazine containing intimations and a short meditation every Sunday morning.

Our Worship Group has continued to develop and takes an active part in the recorded weekly services and in church. The Prayer Group has continued to meet each Wednesday evening.

Each year we remember the sacrifices made by members of the armed forces in the World Wars and other conflicts. On behalf of the Royal British Legion, Alva Parish Church organises the wreath laying ceremony at the War Memorial.

We continue to work with other church denominations within the community e.g. the Foodbank

The Public Access Defibrillator which we installed and maintain at the church has been accessed several times during the past year

Alva Parish Church is in deferred linkage with Menstrie and we are working to progress the new mission plan for the Hillfoots grouping to manage the reduction in full time equivalent ministers. In order to build good working relationships with Menstrie we hold shared communion services periodically with socialising afterwards, have established a joint safeguarding panel, and have held discussions on the operation of e.g Finance Groups.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Financial Review

Income in 2024 totalled £163,821 compared to £116,764 in 2023. Grant funding of £20,400 was secured to help fund the installation of solar panels and other energy efficiency measures within our Church and Halls. The Kirk Session also approved the sale of some of our investments which realised £16,960 to support the extensive fabric works undertaken during the year. Income from donations was £4,310 higher in 2024, which can be attributed to a quicker turnaround on receipt of tax recovered from gift aid claims during the year. Early in the year the Kirk Session set up a fundraising committee, which, during its first year of operations raised a commendable sum of £4,335.

Expenditure totalled £168,153 in 2024, which was over £50,000 greater than 2023. This can almost entirely be attributed to investment in the fabric of our buildings where expenditure totalled £62,448 in the year compared to £13,008 in 2023. The sum spent on the solar panels and energy efficiency measures referred to above amounted to £25,311. Most of the remaining spend commenced a three year programme of work to tackle issues highlighted in a Presbytery survey report . In 2024 this included masonry, roughcasting and roofing at the Church as well as roof repairs at the Manse.

Transfers from other Church organisations to our general fund amounted to £900.

As a result of the income and expenditure explained above, the accounts for 2024 record a deficit of £4,332 compared to £1,240 in 2023.

Looking ahead we will continue to address the Presbytery Property survey programme of repairs in 2025 and 2026 which will require funding from our Fabric and Capital reserves.

Reserves Policy

It is the Trustees' policy to retain uncommitted reserves at a minimum level of approximately 1 months expenditure in the General Fund at the year end. The sum held at the end of 2024 was £22,988 which exceeds the requirement.

It is the Trustees' policy to retain Fabric Fund reserves at a minimum level of £15,000 at the year end to cover unexpected repairs. The sum held in excess of this amount is available to be utilised on a programme of planned maintenance and improvements. At the end of 2024 the fund was sitting at £15,341.

The Capital Fund holds sums received from legacies and investment stocks repaid. There is no recommended minimum level of reserve required for this fund. The sum held is retained for use by the Trustees as they so determine to support specific initiatives requiring capital funding. The current balance held is £155,395. In practice, as we address the fabric expenditure required over the next two years, this fund, together with the Fabric fund will be interchangeable in supporting the investment required.

The Church also held £27,565 of restricted funds which have been provided for the purposes specified in Note 2.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session / Congregational Board 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 / Congregational Board 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,



Date : 11th March 2025

Alva Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2024

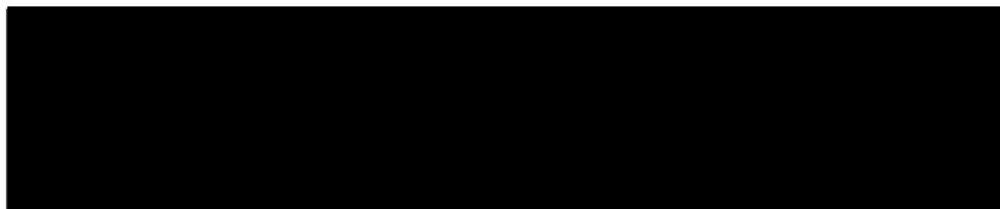
		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
<u>Receipts</u>	Note	£	£	£	£
Donations	3	82,808	15,891	98,699	94,389
Legacies		500		500	0
Activities for Generating Funds		4,335	141	4,476	583
Bank & Deposit interest		1,948	568	2,516	1,992
Investment income		7,427	437	7,864	6,579
		<u>97,018</u>	<u>17,037</u>	<u>114,055</u>	<u>103,543</u>
Rental of church halls		3,582		3,582	2,143
Weddings and Funerals		3,330		3,330	3,090
Sale of investments		16,960		16,960	0
Grants		20,400	1,500	21,900	0
Warm space Crowdfunding income		0		0	3,568
Other Receipts			3,994	3,994	4,420
<u>Total Receipts</u>		<u><u>141,290</u></u>	<u><u>22,531</u></u>	<u><u>163,821</u></u>	<u><u>116,764</u></u>
<u>Payments</u>	4				
Costs of generating funds		153		153	123
Charitable activities		151,930	15,920	167,850	117,731
Governance costs		150		150	150
<u>Total Payments</u>		<u><u>152,233</u></u>	<u><u>15,920</u></u>	<u><u>168,153</u></u>	<u><u>118,004</u></u>
Excess of Receipts over Payments for the year before transfers		(10,943)	6,611	(4,332)	(1,240)
Transfers					
General Fund		900		900	900
Christian Youth Club (Zones)			(500)	(500)	(400)
Craft Group			(400)	(400)	(500)
Café				0	(350)
Food Larder				0	350
Excess of Receipts over Payments for the year		<u><u>(10,043)</u></u>	<u><u>5,711</u></u>	<u><u>(4,332)</u></u>	<u><u>(1,240)</u></u>

Alva Parish Church of Scotland
Statement of Balances
At 31 December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Note	£	£	£	£
<u>Bank & Deposit Balances</u>				
	2			
Bank & deposit balances brought forward	203,767	21,854	225,621	226,861
Movement in year:				
Excess of Receipts over Payments for the year	(10,043)	5,711	(4,332)	(1,240)
Bank & deposit balances carried forward	<u>193,724</u>	<u>27,565</u>	<u>221,289</u>	<u>225,621</u>
<u>Investments at market value</u>				
	<u>136,901</u>	<u>3,764</u>	<u>140,665</u>	<u>154,552</u>
Cost of Investments :				
Capital Fund	139,995		139,995	139,995
Benevolent Fund		268	268	268
Benevolent Fund (General Purposes)		0	0	204
Benevolent Fund (James Johnston Trust)		0	0	1,071
Sunday School		75	75	75
Henderson Bequest		0	0	268
	<u>139,995</u>	<u>343</u>	<u>140,338</u>	<u>141,881</u>
<u>Assets</u>				
Gift Aid receivable	1,635	330	1,965	2,560
	<u>1,635</u>	<u>330</u>	<u>1,965</u>	<u>2,560</u>
<u>Liabilities</u>				
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on 11/03/25.

For and on behalf of the Kirk Session



Alva Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year the [REDACTED] minister of the Church received re-imbusement of travel, telephone and council tax expenses amounting to £7,213.

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 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	32,361	1,367	0	(18,387)	15,341
Designated Capital Fund	154,630	765	0	0	155,395
General Fund	16,776	139,158	152,233	19,287	22,988
	<u>203,767</u>	<u>141,290</u>	<u>152,233</u>	<u>900</u>	<u>193,724</u>
Restricted funds					
Benevolent Fund	6,714	699	750	0	6,663
Youth Development Fund	2,612	136	0	0	2,748
Sunday School Fund	2,045	438	838	0	1,646
Christian Youth Club (Zones)	4,593	3,403	3,336	(500)	4,160
Café	32	1,879	1,909	0	2
Food Larder	3,839	15,479	9,087	0	10,230
Chums	38	0	0	0	38
Craft Group	21	400	0	(400)	21
Henderson Bequest	1,961	96	0	0	2,057
	<u>21,854</u>	<u>22,530</u>	<u>15,920</u>	<u>(900)</u>	<u>27,565</u>
Total funds	<u>225,621</u>	<u>163,821</u>	<u>168,153</u>	<u>0</u>	<u>221,289</u>

Purposes of Designated Funds

Fabric Fund: The Trustees have set aside funds for the maintenance of the Church property

Capital Fund: The Trustees have set aside funds to assist with any significant new capital projects, and support new initiatives

Purposes of Restricted Funds

Benevolent Fund: This is a fund to provide help and support to the needy both at home and abroad.

Youth Development Fund: This is a fund to be used for youth work

Sunday School Fund: This is a fund set aside for exclusive use by the Sunday School.

Christian Youth club (Zones): This is a fund set aside for exclusive use by the Youth club.

Café: Income raised is used to support worthwhile projects throughout the year

Food Larder: Donations and purchases are utilised to provide a foodbank resource for the community of Alva.

Chums: This is a fund set aside for exclusive use by the this group.

Craft group: This is a fund set aside for exclusive use by this group.

Henderson Bequest: This is a fund used exclusively at the Ministers discretion to assist needy within the Parish

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations				
WFO Scheme (non Gift Aid)	2,746		2,746	2,631
Gift Aid Donations	54,324		54,324	52,731
Tax Recovered on Gift Aid Donations	16,074	1,424	17,498	13,395
Ordinary Offerings (Open Plate)	4,257		4,257	4,125
Other Offerings, Donations etc	5,407	14,467	19,874	21,507
	<u>82,808</u>	<u>15,891</u>	<u>98,699</u>	<u>94,389</u>
4. Analysis of Payments				
Costs of generating funds				
Fundraising activity expenses	56		56	0
Offering envelopes	97		97	123
	<u>153</u>		<u>153</u>	<u>123</u>
Charitable activities				
Giving to Grow	51,680		51,680	50,889
less: Endowment Income	(1,357)		(1,357)	(1,372)
	<u>50,323</u>		<u>50,323</u>	<u>49,517</u>
Presbytery dues	1,731		1,731	1,334
Minister's expenses	3,557		3,557	3,156
Other staffing costs	5,170		5,170	4,576
Fabric repairs & maintenance	62,448		62,448	13,008
Council Tax	3,656		3,656	3,555
Heat, light and water	14,546		14,546	11,695
Insurance	3,776		3,776	3,015
Church office expenses	778		778	640
Organ & music	4,728		4,728	6,218
Printing, stationery and postage	679	160	839	764
Support for those in need		9,293	9,293	13,868
Donations		1,690	1,690	1,870
Other expenses	538	4,777	5,314	4,515
	<u>151,930</u>	<u>15,920</u>	<u>167,850</u>	<u>117,731</u>
Governance costs				
Independent examiner's fees	150	0	150	150
	<u>152,233</u>	<u>15,920</u>	<u>168,153</u>	<u>118,004</u>

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 £31,642 and the maximum stipend in 5th and subsequent years of service was £38,884.

	2024	2023
	£	£
6. Collections for Third Parties		
Earl Haig Fund	302	338
Maggies Centre, Forth Valley		400
British Red Cross Israel and Gaza appeal		400
Strathcarron Hospice	410	
Christian Aid Gaza Appeal	385	
	<u>1,096</u>	<u>1,137</u>