

The Church of Scotland

Stenhouse and Carron Parish Church of Scotland, Stenhousemuir

RECEIPTS AND PAYMENTS ACCOUNTS For the Year Ended

31st December 2024

Congregation No: 221373

Charity No: SC002263

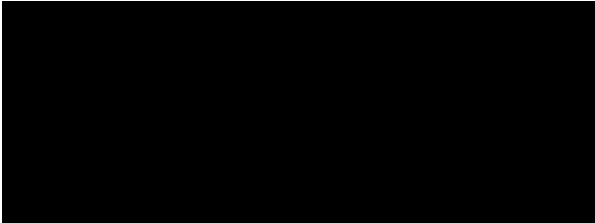
Reference and Administrative Information

Charity Name: Stenhouse and Carron Parish Church

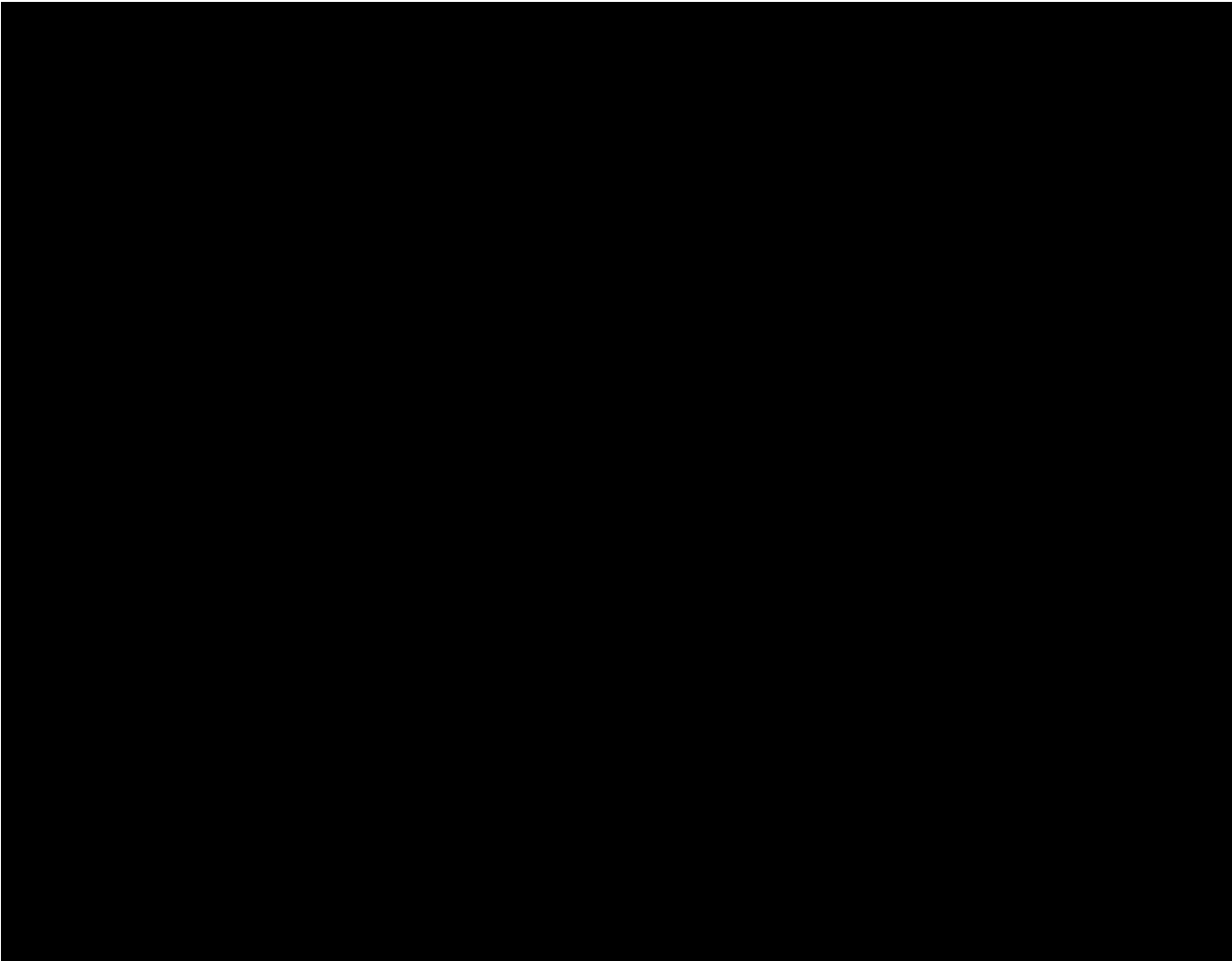
Charity Registration Number: SC002263

Congregation Reference No: 221373

Contact Address:



Trustees



Bankers

Virgin Money
1 Bank Street
Falkirk
FK1 1NB

Trustees' Annual Report

Year ended 31 December 2024

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Congregational Board is chaired by the minister and meets four times in a year. The Board is responsible for overseeing the financial and property affairs within the church and designates authority to appointed sub-committees as deemed appropriate. The Kirk Session which meets ten times a year is responsible for spiritual affairs within the church.

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.

The church holds weekly services for worship and Holy Communion is celebrated six times a year. The church also holds services for Baptisms, Marriages and Funeral Services. The church is used by Larbert High School and Carron Primary School for religious services and this involves mid-term and end of term services. The church also hosts the High School Christmas Carol Concert.

The church also hosts a Remembrance Day Service attended by the affiliated youth organisations and a Christingle Service was once again held as well as the traditional Watch Night and Christmas Day Morning Services. The church continued to host the Easter Holy Week services.

The church and its facilities also hosted the following groups / activities during the year:- Ladies Group, Girl Guides (two companies – different nights), Brownies, Rainbows, Yoga Class, Dance Class, Fund raising events e.g. jumble sales / quiz nights / winter fayre, coffee morning in aid of Strathcarron Hospice Snowdrop Appeal.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

This was another difficult year for the Church once the news of closure was announced in line with the 'Presbytery Plan'.

In the interim we have continued to be very ably supported by Interim Moderator [REDACTED] who's knowledge and personable approach have been invaluable in guiding the Session and the Congregational Board. Services were continued to be taken by locu [REDACTED] Our thanks to both.

At this time it is expected that the Stenhouse and Carron Paish Church shall join with Larbert East, Larbert West and Airth Parish Churches in the Larbert Tryst Church of Scotland. This is expected to happen on 1st May 2025.

Financial Review

The Church's recorded a loss for the year to 31st December 2024. The accounts show the overall loss to be £17,138. This is a significant deficit but all financial commitments for the year to 31st December 2024 were met.

This financial position of the Church continues to remain satisfactory due to continuing legacy from the estate of Mrs Eleanor Rule designated for the upkeep of Stenhouse and Carron Church Buildings and Grounds and Activities.

Freewill and other offerings were down against the previous year by £2,938 and this also reflected a reduction on tax reclaimed.

Expenses were also significantly more than the previous year by £12,304. This is due to increased costs of Heat and Light partly due to increased charges but also the Manse was unoccupied and hence related costs were paid from Church Funds. This resulted in £2,392 higher charges.

Similarly repairs and maintenance costs were higher and again maintenance and repair costs for the Manse were paid from Church Funds.

The donations from Kidney Kids of £8,400 continues to be an important source of revenue for the church and their presence continues to offer the softer benefits of enhanced day to day security of the building and also the positive effects on the fabric of the building.

Reserves Policy

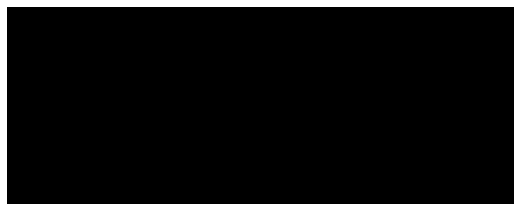
It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. In the current climate this is impossible to achieve and cashflow is managed on a monthly basis. The Trustees continue to review ways of reducing costs and increasing contributions however the opportunities for significant reductions are unlikely.

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,



Session Clerk

Date:- 29th January 2025

Stenhouse and Carron Parish Church

SC 002263

Independent Examiner's Report to the Trustees of Stenhouse and Carron Parish Church

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

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

Na

Ad

Date:-

5/3/2025

Stenhouse and Carron Parish Church
Receipts and Payments Account
Year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>	Note					
Donations	3	41,246			41,246	44,184
Legacies						
Activities for Generating Funds		3,385			3,385	3,630
Bank & Deposit interest		16			16	20
Investment income		333			333	289
		<u>44,980</u>			<u>44,980</u>	<u>48,123</u>
Rental of premises		8,970			8,970	8,400
Sale of assets						
Sale of investments						
Grants						
Receipts from General Trustees						
Other Receipts		967			967	825
<u>Total Receipts</u>		<u>54,917</u>			<u>54,917</u>	<u>57,348</u>
<u>Payments</u>	4					
Costs of generating funds		496			496	543
Charitable activities		71,559			71,559	59,207
Governance costs						
Other Costs						
<u>Total Payments</u>		<u>72,055</u>			<u>72,055</u>	<u>59,750</u>
Excess of Receipts over Payments for the year before transfers		(17,138)			(17,138)	(2,402)
Transfers		17,138	(17,138)			
Excess of Receipts over Payments for the year		<u>0</u>	<u>(17,138)</u>		<u>(17,138)</u>	<u>(2,402)</u>

Stenhouse and Carron Parish Church

Statement of Balances

At 31 December 2024

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances</u>					
Bank & deposit balances brought forward	6,437	55,008	342	61,787	64,189
Movement in year:					
Excess of Receipts over Payment for the year		(17,138)		(17,138)	(2,402)
Bank & deposit balances carried forward	6,437	37,870	342	44,649	61,787

Investments at market value

(cost £ 1800)		1,800		1,800	1,800
<u>Assets</u>	6,437	39,670	342	46,449	63,587

Represented by:-

	2024 £	2023 £
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Investments at Cost

Church of Scotland Growth Fund	1,100	1,100
Church of Scotland Deposit Fund	700	700

Short Term Deposits

Clydesdale Bank Investment Account	2,665	2,665
National Savings Bank	342	342
Clydesdale Bank Cashflow Account	2,696	2,696

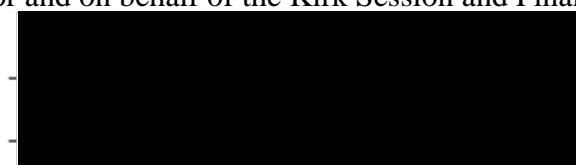
Bank Current Account

Clydesdale Current Account	38,946	56,084
Cash		
	46,449	63,587

NB The Church has a loan from The Church of Scotland towards the purchase of a new manse.
The current outstanding value of the loan as at 31st December 2024 is **£8,200**.

The accounts were approved by the Kirk Session and Financial Board on 29th January 2025

For and on behalf of the Kirk Session and Financial Board



Session Clerk

Treasurer

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

No trustee received any reimbursement of expenses during the year. The only trustee to receive any remuneration during the year was [REDACTED] who received £3,300 for his position of Church Officer.

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 January				At 31 December
	2024	Receipts	Payments	Transfers	2024
	£	£	£	£	£
Unrestricted funds					
General Fund	(7,204)	54,917	72,055	17,138	(7,204)
Fabric Fund	13,277				13,277
Organ Fund	364				364
	<u>6,437</u>	<u>54,917</u>	<u>72,055</u>	<u>17,138</u>	<u>6,437</u>
Restricted funds					
Eleanor Rule Fund	50,302			(17,138)	33,164
Poor Fund	4,635				4,635
Kirk Session Bible Fund	1,271				1,271
Augmentation of Stipend Fund	600				600
	<u>56,808</u>			<u>(17,138)</u>	<u>39,670</u>
Endowment funds					
Bill Fleming Memorial Fund	342				342
	<u>342</u>				<u>342</u>
Total funds	<u><u>63,587</u></u>	<u><u>54,917</u></u>	<u><u>72,055</u></u>		<u><u>46,449</u></u>

Purposes of Designated Funds

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

Eleanor Rule Fund: The Trustees have received funds for the upkeep and maintenance of Church buildings, grounds and activities.

Organ Fund: The Trustees have set aside funds for the necessary repairs to the Church organ.

Manse Fund: The Trustees have set aside a fund available for donations to assist in paying the Manse Loan.

Poor Fund:- This is a fund set up to allow funds to be given in needy cases at the minister's discretion

Bible Fund:- This is a fund funded by contributions from Kirk Session members to supply bibles.

Augmentation of Stipend Fund:- This is a fund set up to hold the investment in Stipend

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	1,035			1,035	1,759
Gift Aid Donations	29,783			29,783	32,127
Tax Recovered on Gift Aid Donations	7,877			7,877	8,138
Ordinary Offerings (Open Plate)	2,541			2,541	1,910
Other Offerings, Donations etc	10			10	250
	<u>41,246</u>			<u>41,246</u>	<u>44,184</u>
4 Analysis of Payments					
Costs of generating funds					
Offering envelopes	496			543	543
	<u>496</u>			<u>543</u>	<u>543</u>
Charitable activities					
Ministries & Mission allocation	17,127			17,127	20,125
Presbytery dues	852			852	842
Voluntary Additional Stipend					
Minister's expenses	1,428			1,428	2,388
Ministerial Assistance					
Pulpit supply	13,604			13,604	2,362
Other staffing costs	10,500			10,500	10,920
Fabric repairs & maintenance					
Council Tax	3,579			3,579	2,332
Heat and light	11,091			11,091	8,699
Insurance	6,063			6,063	5,872
Other building costs	6,456			6,456	4,449
Church office expenses					
Organ & music	469			469	709
Printing, stationery and postage					
Other expenses	390			390	509
	<u>71,559</u>			<u>71,559</u>	<u>59,207</u>
Governance costs					
Independent examiner's fees					
Other payments					
Purchase of assets					
Purchase of investments					

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 the fifth and subsequent years) £38,884.

6.

Collections for Third Parties	2024	2023
	£	£
Poppy Scotland	201	151
McMillan Nurses	270	
Strathcarron Hospice	240	141
	<u>711</u>	<u>292</u>

APPENDIX

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

<u>CAPITAL ACCOUNT</u>	2024 £	2023 £
Credit Balances held at 31 December at cost	0.00	0.00
Market Value of Balances at 31 December	0.00	0.00
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	0.00	0.00
 <u>TEMPORARY ACCOUNT</u>		
Credit Balance at 31 December	0.00	0.00