

**The Church of Scotland**  
**Clackmannan Parish Church**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**2024**

**Congregation No: 231401**  
**Charity No: SC002324**

**Reference and Administrative Information**

Charity Name:	Clackmannan Parish Church of Scotland
Charity Registration Number:	SC002324
Congregation Reference Number:	231401
Contact Address:	<div></div>


**Trustees**

### **Principal Office Bearers**

Minister:  
Session Clerk:  
Clerk to the Board:  
Church Treasurer:



### **Independent Examiner**

  
FCCA MCIB PM.DIP  
16 Inch View  
Alloa  
Clackmannanshire  
FK10 2FF

### **Bankers**

Bank of Scotland  
21 Mar Street  
Alloa  
FK10 1HR

## **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 may seek re-election at the next Stated Annual Meeting.

### **Organisational Structure**

The Kirk Session, which is responsible for spiritual affairs of the church meets six times per year and the Minister, as Moderator, chairs its meetings. The Congregational Board, which is responsible for the temporal affairs of the church meets six times in a year and meetings are chaired by the Minister. Sub-committees to consider issues relating to Finance, Property, Fundraising and the Church Office have no decision-making authority but may make recommendations to the Congregational Board.

### **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.

Within Clackmannan Parish Church of Scotland the Kirk Session has adopted the following Mission Statement: "God has called his people in Clackmannan Parish Church, under His guidance, to be a congregation committed to sharing Jesus' Word and Love within the Community." To fulfil this mission the Church holds services of worship each Sunday morning and once per month in the afternoon, together with additional services at Christmas and Easter. There is interaction with the local Primary School with end of sessions services and the children visiting the Church. The Minister visits the school regularly. We also have a Worship Group whose members help regularly with the conduct of worship. Our choir regularly participates in worship and meets for practice weekly. Occasional social events are held e.g. silent auctions, concerts and a popular Festival of Christmas. Clackmannan Parish Church promotes Fairtrade and a monthly Fairtrade stall is held after morning service. The congregation also continues to support Christian Aid.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2024**


**Achievements and Performances**

Last year the statement ended by stating that a sole nominee had been selected by the Nominating Committee. I am pleased to announce that the sole nominee agreed to becoming the minister of the linked charge of Clackmannan and Sauchie and Coalsnaughton. We welcomed our new minister Rev Austin Wicks at his induction service held on the 7th March 2024. He has been well received by both congregations who had both been vacant for a protracted length of time.

Having not had a permanent organist for some time we welcomed a full-time organist in April 2024. However, we were dismayed to receive a letter of resignation from her in November 2024. The good news is that we have secured a potential replacement to take over as full-time organist.

The Worship Group continues to support the congregation by standing in when our minister is on holiday.

In December 2024 there was again a well-supported Festival of Christmas and thanks is due to those who organised and supported the event.

  
Session Clerk

**Financial Review**

The Church's principal source of income is weekly offerings which in 2024 totalled £46694. This was a decrease of £2053 on the previous year. We continue to maximise the gift aid scheme and during 2024 we received from this the sum of £11212 to the general account and a further £67 to the floodlighting account. We once again held our popular Festival of Christmas, and the income from this event was £3532. Total expenditure was £8571 more than the previous year, mainly due to fabric costs, including a new boiler in the manse, preparing the manse for sale, and our share of maintenance of the manse in Sauchie. At the end of the year the general fund showed a deficit of £25 and the fabric fund a deficit of £3378. Overall funds a surplus of £15248. This surplus was due to an increase in our endowment funds value of £19645.

**Reserves Policy**

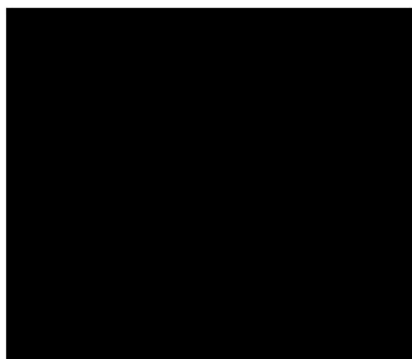
It is the Trustees' policy to hold reserves where possible against unexpected expenditure. At the year end the Church held unrestricted funds of £49473 of which £5322 is designated for fabric purposes. A further £676 is designated funds for the Sunday School. The remaining balance of £43475 represents around seven months expenditure. The Church also held £25534 of restricted funds which have been provided for the purposes specified in note 2.

**Trustees' Annual Report (continued)**  
**Year ended 31 December 2024**

**Statement of Trustees' Responsibilities**

The members of the Kirk Session and 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 and 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 (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,



**11<sup>th</sup> February 2025**

**CLACKMANNAN PARISH CHURCH OF SCOTLAND**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**CLACKMANNAN PARISH CHURCH OF SCOTLAND**  
**YEAR ENDED 31 DECEMBER 2024**

I report on the accounts of the charity SC002324 for the year ended 31 December 2024, which are set out on pages 1 to 7.

**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 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirements under Part 16 of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44 (1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

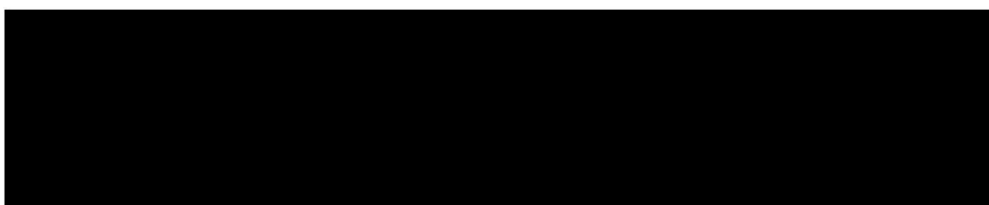
**Basis of independent examiner's statement**

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**

I have completed my examination. I confirm that 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 Accounting Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounting Regulations have not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



Alloa Business Centre  
Whins Road  
Alloa  
FK10 3SA

Date: 19 March 2025

Clackmannan Parish Church of Scotland  
Receipts and Payments accounts for the year ended 31st December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Receipts						
Donations	3	58659	2181	0	60840	68322
Deposit Interest		477	0	0	477	227
Investment Income		0	0	1881	1881	1710
		<u>59136</u>	<u>2181</u>	<u>1881</u>	<u>63198</u>	<u>70259</u>
Use of premises		1032	0	0	1032	620
Incoming resources from charitable activities		4559	0	0	4559	4708
		<u>5591</u>	<u>0</u>	<u>0</u>	<u>5591</u>	<u>5328</u>
Total Receipts		<u>64727</u>	<u>2181</u>	<u>1881</u>	<u>68789</u>	<u>75587</u>
Payments	4					
Costs of Generating Funds		173	0	0	173	168
Charitable Activities		67762	4921	0	72683	64172
Governance Costs		330	0	0	330	275
Total Payments		<u>68265</u>	<u>4921</u>	<u>0</u>	<u>73186</u>	<u>64615</u>
Excess of Receipts over Payments for the year before transfers		-3538	-2740	1881	-4397	10972
Transfers		135	1746	-1881	0	0
Excess of Receipts over Payments for the year		<u>-3403</u>	<u>-994</u>	<u>0</u>	<u>-4397</u>	<u>10972</u>

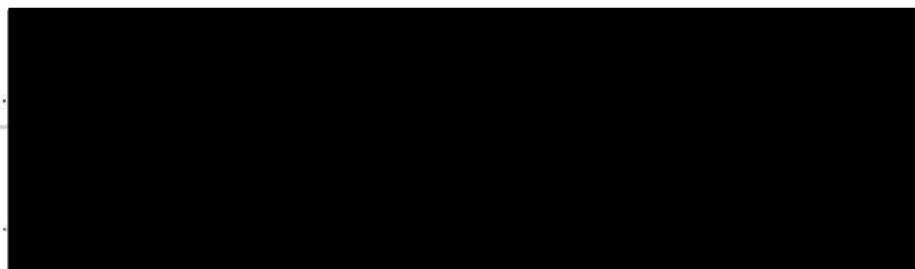


**Clackmannan Parish Church of Scotland**  
**Statement of balances at 31st December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
Bank and Deposit Balances					
Bank and Deposit Balances b/fwd	52876	26528	41505	120909	110298
Movement in year:					
Excess of Receipts over Payments for year	-3403	-994	0	-4397	10972
Gain (Loss) on Revaluation	0	0	19645	19645	-361
Bank and Deposit Balances c/fwd	<u>49473</u>	<u>25534</u>	<u>61150</u>	<u>136157</u>	<u>120909</u>
Investments at market value (cost £14674)	0	0	61150	61150	41505
Assets					
Gift Aid receivable	4530	75	0	4605	4768
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Liabilities					
Cost of repairs not yet billed	0	1800	0	1800	1800
Independent examiner fee	346	0	0	346	330

The accounts were approved by the Kirk Session and Congregational Board on 11th February 2025.

For and on behalf of the Kirk Session and Congregational Board



Clackmannan Parish Church of Scotland Notes to the accounts

**1 Trustee Remuneration and Related Party transactions**

During the year two Trustees received expenses of £94.94, consisting of interim moderator travel and nominating committee travel expenses. One Trustee, [REDACTED] received remuneration of £2280 for Church Officer duties.

<b>2 Movement in Funds</b>	At 1 Jan 2024	Receipts	Payments	Transfers	Gain/Loss on revaluation	At 31 Dec 2024
<b>Unrestricted Funds</b>						
Designated fabric fund	8700	500	-3878	0	0	5322
Sunday School fund	676	0	0	0	0	676
General fund	43500	64227	-64387	135	0	43475
	<u>52876</u>	<u>64727</u>	<u>-68265</u>	<u>135</u>	<u>0</u>	<u>49473</u>
<b>Restricted Funds</b>						
Miss Buick bequest	13215	0	0	0	0	13215
Floodlight fund	5158	1067	-2110	0	0	4115
Flower fund	239	894	-687	0	0	446
Stained Glass Window appeal	2262	0	0	0	0	2262
Powerpoint	54	0	0	0	0	54
Sound System	385	0	0	0	0	385
Secret Child Project	791	220	-378	0	0	633
Roof repair fund	1072	0	0	0	0	1072
Faith in Community	300	0	0	0	0	300
Renovation Fund	3052	0	0	0	0	3052
Income from Bruce Trust	0	0	-1746	1746	0	0
	<u>26528</u>	<u>2181</u>	<u>-4921</u>	<u>1746</u>	<u>0</u>	<u>25534</u>
<b>Endowment Funds</b>						
Bruce Trust	35675	1746	0	-1746	19095	54770
Horne Bequest	5830	135	0	-135	550	6380
	<u>41505</u>	<u>1881</u>	<u>0</u>	<u>-1881</u>	<u>19645</u>	<u>61150</u>
<b>Total Funds</b>	<u>120909</u>	<u>68789</u>	<u>-73186</u>	<u>0</u>	<u>19645</u>	<u>136157</u>

**Purposes of Designated Funds**

Fabric Fund: The Trustees have set aside funds for the maintenance of the church properties.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School. Other donations and income from fundraising organised by the Sunday School are also paid into this fund.

**Purposes of Restricted Funds**

The Miss Buick Bequest was a legacy stipulated by the donor to be used only for "the benefit of the congregation". It therefore cannot be used on the Manse for any purpose.

The Floodlighting Fund is a scheme whereby members of the congregation and the public pay a daily sum towards the upkeep of the floodlighting scheme. This fund can only be used for repairs and maintenance of the floodlighting and electricity.

The flower fund is made up of donations given to place flowers in the sanctuary weekly.

The Stained Glass Window Fund is an appeal to which members of the congregation and the public donated monies to be used only for the repair and restoration of the stained glass windows.

The Powerpoint Fund is made up of donations given to facilitate the installation of Powerpoint in the Church.

The Sound System Fund is made up of a donation received during 2009 plus gift aid recovered on the same. It is to be used purely for the renewal and upkeep of the sound system in the church. A further donation to this fund was received in 2019.

The Secret Child Project - during 2013 the congregation donated £282 towards a special collection for Don & Betty Cameron. £136 was spent on gifts for them and they then requested the rest be donated towards the Secret Child Project. The Board decided to set up a monthly payment to this charity and invite donations from the congregation. In 2024, because the project had been well supported, the Trustees decided to double the monthly donation.

The roof repair fund was set up in 2015 to gather donations, grants and fundraising towards repairs of the church roof.

Faith in Community - during 2020 a grant of £300 was received to be used towards keeping in touch with congregation and community.

Renovation fund - during 2023 Bargains and Bites donated the sum of £3052, to be reserved for building renovations.

**Purposes of Endowment funds**

Income from the Bruce Trust is to be used only against the payment of the Minister's stipend.

Income from the Horne Bequest is for general purposes.

Clackmannan Parish Church of Scotland  
Notes to the Accounts (continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	7607	0	0	7607	7003
Gift Aid Donations	36120	0	0	36120	38968
Tax Recovered on Gift Aid	11213	67	0	11280	11554
Ordinary offerings (open plate)	2967	0	0	2967	2776
Other Offerings, Donations etc	752	2114	0	2866	8021
	<u>58659</u>	<u>2181</u>	<u>0</u>	<u>60840</u>	<u>68322</u>

**Notes to the accounts (continued)**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total Funds 2024	Total Funds 2023
4 Analysis of Payments					
Costs of generating funds					
Investment Managers' fees	0	0	0	0	0
Offering envelopes	173	0	0	173	168
	<u>173</u>	<u>0</u>	<u>0</u>	<u>173</u>	<u>168</u>
Charitable Activities					
Giving to Grow allocation	33707	1746	0	35453	32356
Presbytery Dues	1166	0	0	1166	1135
Minister's expenses	247	0	0	247	0
Removal costs	753	0	0	753	0
Pulpit Supply	1125	0	0	1125	4410
Other staffing costs	8198	0	0	8198	9147
Fabric repairs and maintenance	7076	967	0	8043	1180
Council Tax	1029	0	0	1029	0
Heat & Light	4407	1143	0	5550	4640
Insurance	5270	0	0	5270	5312
Other building costs	306	0	0	306	227
Church Office expenses	3169	0	0	3169	2952
Organ and music	626	0	0	626	583
Flowers	0	687	0	687	785
Fairtrade	0	0	0	0	0
Gifts and presentations	215	0	0	215	115
Guild expenses	0	0	0	0	844
Donations to other charities	0	378	0	378	216
Other costs	468	0	0	468	270
	<u>67762</u>	<u>4921</u>	<u>0</u>	<u>72683</u>	<u>64172</u>
Governance Costs					
Independent Examiner's Fee	330	0	0	330	275
Total Costs	<u>68265</u>	<u>4921</u>	<u>0</u>	<u>73186</u>	<u>64615</u>

**Clackmannan Parish Church of Scotland**  
**Notes to the accounts (continued)**

**5 Minister's stipend**

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contribution 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 £31642 and the maximum (in the fifth and subsequent years) was £38884.

**6 Collections for third parties**

	2024	2023
	£	£
Christian Aid	970	691
Chesney Trust	0	227
Christian Aid (Middle East Appeal)	0	360
HIV programme (Souper Sunday)	400	254
Church of Scotland Moderator's Challenge (Christmas Eve)	250	0
Mamie Martin Fund	250	0

Appendix to the accounts

Consolidated Fabric Funds held by Church of Scotland on behalf of the congregation

			Debit	Credit
Fund 50 - Consolidated Fabric Fund - Rev				
15/02/2024	Interest Q/E 31/12/23	Revenue Interest	7.60	0.00
31/05/2024	Q1 allocation of support costs	Admin costs	0.00	0.49
15/11/2024	Interest Q/E 30/09/24	Revenue Interest	0.00	1483.20
31/12/2024	Q4 allocation of support costs	Admin costs	0.49	0.00
		Closing balance		1475.60
Fund 56 - Consolidated Fabric Fund - Cap (II)				
16/12/2024	Trs from 85 231401	Transfers between funds	0.00	336092.53
		Closing balance		336092.53
Fund 85 - Temporary Funds				
Opening balance		Opening balance	634.90	0.00
21/03/2024		SD - Shepherd HR Port Street Manse	600.00	0.00
20/08/2024		Port Street Manse - Home Report	360.00	0.00
17/09/2024		Manse, Port Street - Coal Report	62.00	0.00
20/09/2024		Sale proceeds - The Manse, Port Street	0.00	380000.00
30/09/2024		Advance notice	20.00	0.00
22/10/2024		Manse, Port Street - PR3	81.96	0.00
05/11/2024		Manse, Port Street - Multisearch	135.00	0.00
21/11/2024		Law fees re The Manse, Port Street	4600.00	0.00
21/11/2024		P & I fees re The Manse, Port Street	70.00	0.00
16/12/2024		Trs to 56 231401	336092.53	0.00
16/12/2024		Levy transfer to Central Fabric Fund	37343.61	0.00
		Closing balance	0.00	0.00