

Dunipace Parish Church of Scotland

ANNUAL REPORT & ACCOUNTS

2024

Congregation No: 221362

Charity No: SC002943

Reference and Administrative Information

Charity Name: Dunipace Parish Church of Scotland
Charity Registration Number: SC002943
Congregation Reference No: 221362
8 Fairmount Drive
Sauchie
Alloa
FK10 3HN

Trustees



Independent Examiner



KAL Accountants
3 Baird Gardens
Blantyre
G72 0WT

Bankers

Bank of Scotland
138/140 High Street
Falkirk
FK1 1NR

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 New Unitary Constitution.

Recruitment and Appointment of Trustees

The Minister, who is the Moderator of the Kirk Session, is elected by the congregation and inducted by Presbytery. 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 Trustees. All Elders serve as Trustees for as long as they remain active Elders. Members of the congregation co-opted onto committees serve as long as they have something to contribute to the work of a committee and can be re-appointed. All appointments are reported at the Stated Annual Meeting.

The Unitary Constitution is more flexible in drawing upon the gifts and skills of those who are not Elders on the Kirk Session, thus allowing wider members of the congregation and indeed folks from the local community to serve as co-opted members of our committees.

The increasing frailty of several Trustees resulted in nine retiring in 2024 as a result of serious illness. Their loss in some way was compensated for through the flexibility of the Unitary Constitution which allows us to draw upon the gifts and skills of those who are not on the Kirk Session. It is encouraging to note that we do have an increasing number of members who although unwilling to take on the role of a Trustee do contribute to the work of the congregation and its efforts at fulfilling our missional goals. This is greatly appreciated and acknowledged..

Organisational Structure

The Board of Trustees is moderated by the Minister and meets at least five times in a year. Certain responsibilities are delegated to the Finance Committee, the Property Committee, the Mission & Outreach Committee and the Social Events Committee as appropriate. The Board of Trustees (Kirk Session) is responsible for spiritual and temporal affairs within the church.

Whilst hybrid meetings continue to be an option, by the end of 2024, it was becoming clear that the move towards in person meetings was increasingly being requested. The social interaction and ability to more fully engage in the discussions has resulted in greater involvement in the decisions that are being taken.

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.

Our key objective is to promote the Christian values we uphold through our work and witness which is freely available to all. This objective continues to be shaped, in practice, through the five marks of mission: to proclaim the good news of the kingdom; to teach, baptise and nurture new believers; to respond to human need by loving service; to seek to transform unjust structures of society, to challenge violence of every kind and pursue peace and reconciliation; to strive to safeguard the integrity of creation and sustain and renew the life of the earth. Our missional endeavour is still to make these marks of mission meaningful in our worship and real in our outreach to the parish and beyond.

Trustees' Annual Report (cont)

Year ended 31 December 2024

In 2024, the green shoots of our work and witness, which had been struggling to emerge from the dark soil of Covid-19 and the strangling chaos of cluster conversations around the Mission Plan, were finally spouting upwards and outwards. This was seen in renewed forms of outreach, such as the Christian Craft Activities, offered freely to families at the Community Gala, which touched the lives of a huge number, bonding us closer to the local community – as did the Market Stalls at our Christmas Fayre in the church halls, allowing us to engage with many of the small artisan businesses in our community, who left us at the end of the day, pleading for a Spring Fayre in 2025, teaching us that "Working together benefits us all." Our community outreach ties, were further strengthened through greater involvement with the local Primary School, who not only asked for the let of our halls to help them provide more activities for the pupils but also through the number of school services being held in the church increasing. Beyond the traditional Christmas Service, Easter Service and Sumer Service, the School Commencement Service and Harvest Service, also took place in the Church with the Minister leading them all. The community also responded well to our "Light Up Christmas Event in our Church Community Garden and the Family Christingle Service in the Church, thereafter.

2024 also saw us host the Carron Division Christmas Service for Rainbows & Brownies across the area, the church was packed to capacity. Our Messy Church also allows us to engage with the community. Even though the numbers attending are not as high as in the past, new faces come along and pastoral links are being forged which are followed up.

Social and community outreach events flourished in 2024. These included, an Arts Exhibition displaying the creative talents of many members, Afternoon Teas, A Burns Banter, Community Quiz Night, Bo'ness Belles Concert and Fellowship Meals. In relation to Mission & Outreach the quarterly afternoon Communion Service in the Local Sheltered Housing Complex, along with Home Communion and an ever-rising number of pastoral visits, opened new doors into the community. Regular newsletters and the use of social media allowed us to scatter the seeds of our faith more widely. In November we opened our Toastie Tuesday, freely offering a warm space, warm toastie and the warmth of fellowship to help combat social isolation. This has been a huge success bringing in people of all ages, including many school children and child minders from our parish and beyond. We have put a lot of resources into this outreach venture, which includes the dedicated time of those setting up the halls, preparing the food and serving, and the generosity of those who have given financially to kick start the mission and secure the equipment required. Hall usage is on the rise too, with Rainbows, Toddlers Groups, Brownies, Yoga classes, the Kids Kirk, and many requests for various other hall lets throughout the year.

In 2024, eight Long Service Certificates were presented, seven to Elders serving more than 30 years each and one to our organist for as many years of service too. Nurturing our links with neighbouring churches was strengthened through our increasing number of United Services within our "Cluster Area" and also drawing in our Ecumenical neighbours too. We supported several charities on a united basis which included a "Marmalade Mission" to raise extra funds for the World Day of Prayer. Showing that even those with what others consider "little" can go a long way, demonstrating the caring and sharing side of our congregation who strive to promote the Good News and make a difference in our parish and beyond.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Green shoots of financial growth were strengthened through positive responses from church members who willingly rose "to the financial challenges" enabling us to end the year on a firmer footing. The Giving to Grow special appeal raised £2655 and our £100 Challenge raised a further £2350. All property requirements were met but the loss of our tenant in the church flat meant we would go into 2025 with no regular rental income from the Flat. Our hope is to have the flat re-let as soon as possible. We have always managed to "make ends meet" even though it gets harder and harder. As 2024 ended on a positive note we ventured into 2025 praying the ever-rising costs would not break the financial shoots that are doing their best to thrive.

2024 was definitely a year in which we were constantly springing into action. The fruitfulness of the year's work and witness was made possible through the undiminished commitment of very faithful office bearers, the support of the congregation and community. To whom our heartfelt thanks are extended.

Financial Review

We express our thanks to everyone who has supported us throughout the year, whether through donations, helping to run fundraising events or attending these events. Our church has ever-increasing financial costs which need to be met on an ongoing regular basis, with heating costs in particular demanding a higher slice of our income due the rising cost of gas. In 2024 we worked hard at increasing our income from fundraising with considerable success. All our costs continued to be met in full and timeously, and we finished the year with an excess of income over expenditure of £9273. However it has to be noted that, due to a problem with the gas smart meter, our bills had been inaccurate for the last 2 or 3 months of 2024 so we had underpaid by probably around £2000. Hopefully the problem with the meter has been resolved and our bills are back on track.

Of our General Account income for the year, approximately 57% was from Gift Aid and reclaimed tax, 7% from Free Will offerings, 3% from Open Plate and the remainder from other donations, fundraising and premises lets.

As we continue on this journey of monumental change, we thank everyone for their continued support of the work of Jesus Christ and ask every member and supporter to prayerfully consider their involvement, both practical and financial, to enable us to navigate the way forward for our Church with strength and positivity.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately five months expenditure including designated funds.

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 there 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,

Dunipace Parish Church
SC002943

Independent Examiner's Report to the Trustees of Dunipace Parish Church of Scotland

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.

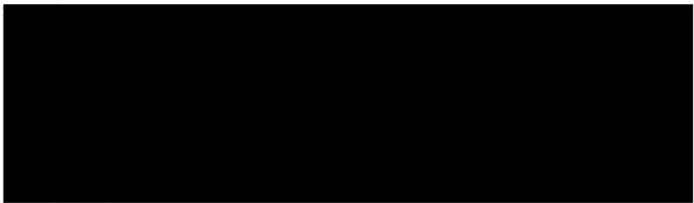
Basis of independent examiner's statement

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
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



KAL Accountants
3 Baird Gardens
Blantyre
South Lanarkshire
G72 0WT

Dated

25/3/25

25/3/25

Dunipace Parish Church of Scotland

Receipts and Payments Account

Year ended 31 December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
<u>Receipts</u>	Note	£	£	£	£	
Donations	3	54,125	0	0	54,125	51,334
Legacies		0	0	0	0	0
Activities Generating Funds		7,302	0	0	7,302	1,473
Bank & Deposit interest					0	0
		61,427	0	0	61,427	52,807
Rental of premises		5,845	0	0	5,845	7,271
Other Receipts		1,419	0	0	1,419	3,478
<u>Total Receipts</u>		<u>68,691</u>	<u>0</u>	<u>0</u>	<u>68,691</u>	<u>63,556</u>
<u>Payments</u>	4					
Costs of generating funds		372	0	0	372	343
Charitable activities		58,794	313	0	59,107	76,883
Governance costs		252	0	0	252	240
Other payment		0	0	0	0	0
<u>Total Payments</u>		<u>59,418</u>	<u>313</u>	<u>0</u>	<u>59,731</u>	<u>77,466</u>
Excess of Receipts over Payments for the year before transfers		9,273	-313	0	8,960	-13,910
Transfers		0	0	0	0	0
Excess of Receipts over Payments for the year		<u>9,273</u>	<u>-313</u>	<u>0</u>	<u>8,960</u>	<u>-13,910</u>

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

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2024	2024	2024	2023
Note	£	£	£	£	£
<u>Bank & Deposit Balances</u>	2				
Bank & deposit balances brought forward	32,983	1,374	0	34,357	48,267
Movement in year:					
Excess of Receipts over Payments for year	9,273	-313	0	8,960	-13,910
Bank & deposit balances carried forward	<u>42,256</u>	<u>1,061</u>	<u>0</u>	<u>43,317</u>	<u>34,357</u>

Assets

Amounts due to Congregation

Gift Aid Receivable 2023/24	<u>0</u>
	<u>0</u>

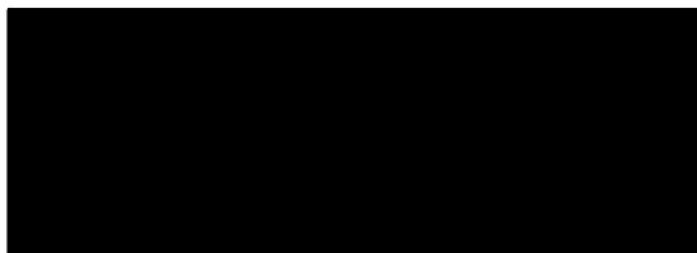
Liabilities

Amounts due by Congregation

Independent Examiners fees	<u>252</u>
	<u>252</u>

The accounts were approved by the Trustees.

Signed on behalf of the Trustees



23/3/25. Treasurer
Date

Dunipace Parish Church of Scotland

Statement of Balances

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year one trustee was reimbursed for expenses, the Minister [REDACTED] Telephone and travel costs and Council tax totalling £4,337 were paid.
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					
Reserve fund	10,043	4,842	1,285		13,600
Vacancy Fund	10,424	40	0		10,464
Youth Fund	329	0	96		233
Designated Fund	4,731	40	0		4,771
General Fund	7,457	63,769	58,038		13,188
	<u>32,984</u>	<u>68,691</u>	<u>59,419</u>	<u>0</u>	<u>42,256</u>
Restricted funds	£	£	£	£	£
Community Outreach	1,374		313	0	1,061
	<u>1,374</u>	<u>0</u>	<u>313</u>	<u>0</u>	<u>1,061</u>
Endowment funds					
Cram Legacy Capital Account	0	0	0	0	0
Balloch Bequest	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total funds	<u><u>34,358</u></u>	<u><u>68,691</u></u>	<u><u>59,732</u></u>	<u><u>0</u></u>	<u><u>43,317</u></u>

Purposes of Designated Funds

Reserve Fund: The Trustees have set aside funds for the maintenance of the church property and any extraordinary expenses.

Vacancy Fund: The Trustees have designated this for expenses in the event of a change of Minister.

Youth Fund: The Trustees have designated funds for the benefit of the youth of the Parish.

Designated Fund: The Trustees have set up this fund to receive and disburse funds for Special Projects as from time to time designated by the Congregational Board.

Purposes of Restricted Funds

The income from the Balloch Bequest was used for the work of the church. The Endowment funds are now exhausted.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	5,149	0	0	5,149	5,787
Gift Aid Donations	30,631	0	0	30,631	28,455
Tax Recovered - Gift Aid Donations	8,788	0	0	8,788	8,832
Ordinary Offerings (Open Plate)	2,380	0	0	2,380	1,845
Other Offerings, Donations etc	7,177	0	0	7,177	6,416
	<u>54,125</u>	<u>0</u>	<u>0</u>	<u>54,125</u>	<u>51,334</u>
4. Analysis of Payments					
Costs of generating funds					
Life & Work	0	0	0	0	0
Offering envelopes	372	0	0	372	343
	<u>372</u>	<u>0</u>	<u>0</u>	<u>372</u>	<u>343</u>
Charitable activities					
Ministries & Mission allocation	32,937	0	0	32,937	36,564
Presbytery dues	985	0	0	985	1,173
Minister's expenses	1,286	0	0	1,286	2,370
Pulpit supply	600	0	0	600	465
Equipment & maintenance	1,127	0	0	1,127	1,379
Council Tax Manse	2,249	0	0	2,249	2,193
Property costs and repairs	2,586	0	0	2,586	15,382
Heat and light	5,631	0	0	5,631	5,629
Insurance	3,925	0	0	3,925	3,801
Organ & music	4,150	0	0	4,150	3,315
Printing, stationery and postage	1,605	0	0	1,605	1,310
Internet and Phone	1,335	0	0	1,335	747
Other	378	313	0	691	2,555
	<u>58,794</u>	<u>313</u>	<u>0</u>	<u>59,107</u>	<u>76,883</u>
Governance costs					
Independent Examiner's fee	252	0	0	252	240
	<u>252</u>	<u>0</u>	<u>0</u>	<u>252</u>	<u>240</u>
Other payments					
Appeal costs	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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 the fifth and subsequent years) was £38,884.

	2024	2023
6. Collections for Third Parties	£	£
World Day of Prayer	726	0
Earl Haig Fund	46	0
Christian Aid	120	115
Home start	0	277
Dunipace School Larder / Harvest	0	10
	<u>892</u>	<u>402</u>