

The Church of Scotland
Menstrie Parish Church

2024

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 231420

Charity No: SC004778

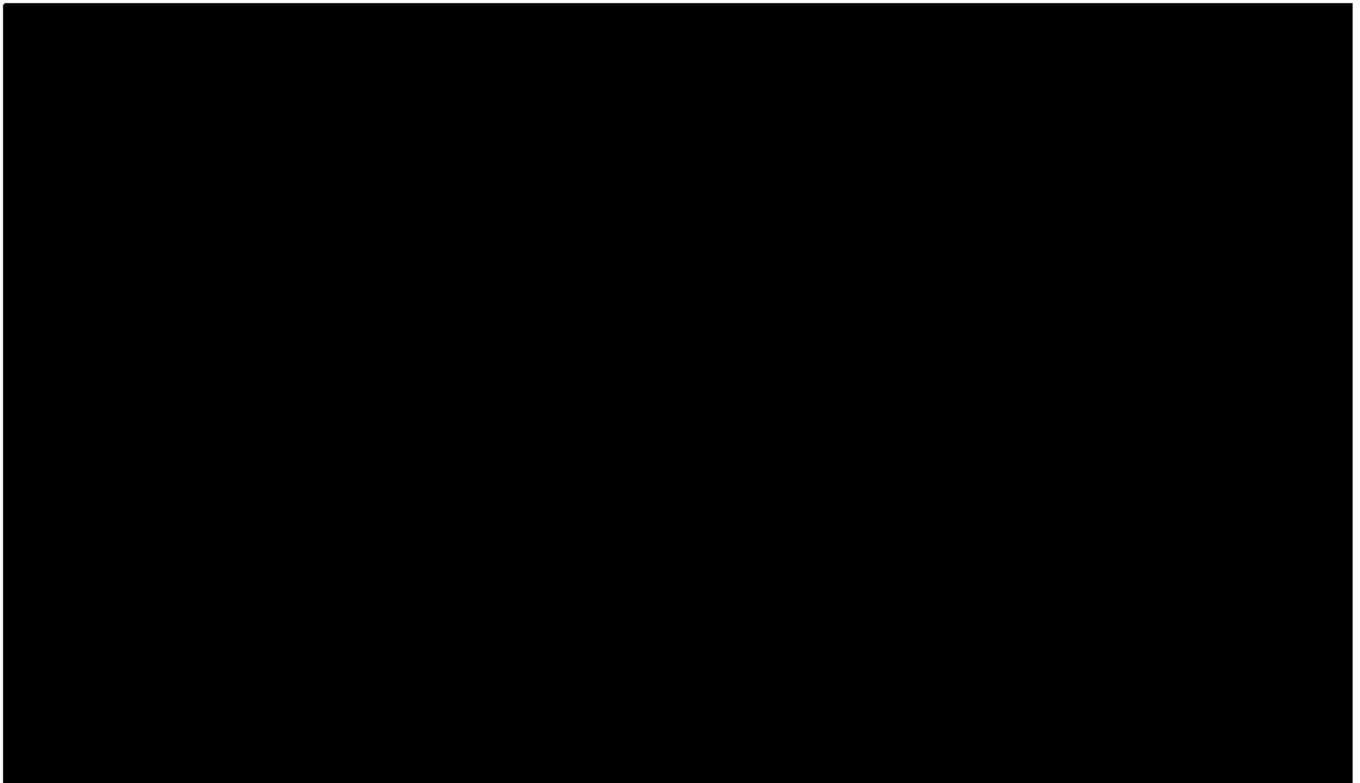
Trustees' Annual Report Year ended 31 December 2024

Reference and Administrative Information


Charity Name: Menstrie Parish Church

Charity Registration Number: SC004778

Congregation Reference No: 231420



Independent Examiner


Arm in Arm Accounting
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Bankers

Bank of Scotland,
21 Mar Street,
Alloa

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 Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

The members of the Kirk Session are the Trustees as Menstrie Parish Church has adopted the Unitary Constitution.

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.

Organisational Structure

The Kirk Session is responsible for all aspects of the running of the Church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session normally meets on a two-monthly basis.

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.

Trustees' Annual Report (continued)

Year ended 31 December 2024

Achievements and Performance

The Roll of Menstrie Parish Church on 31 December 2024 was 263 members.

Weekly services are led by the minister with members of the Worship Group assisting on special occasions. A slight increase in regular attendance has been noted.

Worship

Sunday morning worship is held at 11.00 a.m. with an average attendance of 40+ participants. Evening worship is usually arranged during Holy Week and Advent. Formal Communion services take place four times in each calendar year-in March, June, September and December. Short Communion services take place in all other months following the Sunday morning service. Home Communion services are offered to those who cannot attend the formal Communion service. Additional worship services are held throughout the year including Armistice/Remembrance; Primary School end of term; World Day of Prayer.

Activities

Guild – as part of the National Guild, members usually meet during the afternoon of the 4th Monday of each month between September and April, with a widely varied programme of speakers. Members contribute to Church life during Holy Week and fundraising activities as well as supporting the National Guild Project.

Menstrie House – Regular services have now been reintroduced on a regular basis.

Tea in Two – is open to all who care to drop in for refreshments and a chat on a Wednesday morning. It caters for up to 30 participants, including both men and women - many look forward to this occasion, especially those for whom it may be one of a limited number of social interactions in a week.

The Christmas Fayre was held on the second last Saturday in November, with a variety of stalls from the congregation, community groups and designated charities.

Doors Open Weekend – was held on 21st and 22nd September 2024. Our Church participated in this event to highlight the history of our stained-glass window.

Trustees' Annual Report (continued)

Year ended 31 December 2024

The Pastoral Care Group organises visits to those who are housebound or in care homes, working alongside the Minister. In addition to the pastoral duties members of the Group coordinate collections and events for Christian Aid and Poppy Scotland. They distribute donations at Harvest Thanksgiving and Gift Sunday to projects such as 'The Gate' and Alloa Women's Aid as well as to the housebound and care homes.

Safeguarding - the Safeguarding Co-ordinator keeps all Trustees informed and updated on Safeguarding issues, training and adults who have received new PVG clearance.

Craft Group - normally meets on Tuesday afternoons where participants from throughout the Parish and further afield enjoy making a variety of different crafted articles in a friendly and informal group setting.

Busy Beezzzz - meet on Thursday afternoons; primarily producing goods for the Blythswood Care annual shoebox appeal.

Tunes-in-2- our new singing group have formed under the direction of the Church Organist and meet on a Wednesday morning to enjoy singing a range of Church musical items.

In addition, a variety of various other events, such as Quiz Nights, Soup Lunches, Table-top sales, are organised throughout the year by the church as both community gatherings and fund-raising opportunities.

Trustees' Annual Report (continued)

Year ended 31 December 2024

Financial Review

The accounts for 2024 show a very significant surplus of £10476. This was an exceptionally positive outcome considering the significant increase in energy charges during the year with the new energy contracts arranged by the Church of Scotland in addition to other items of expenditure.

The principal source of the Church's income continues to be the giving by members whether by weekly Free-Will Offering, Standing Order or Open Plate along with the associated Gift Aid Tax Recovery.

All donations rose from £57665 in 2023 to £63020 this year including a rise of £1532 in HMRC Gift Aid recovery. This is a total rise of £5355 or 9%.

Fund raising activities income rose by £2505 to £9829 during 2024 i.e. 34%.

Hall Letting income jumped by £5287 from £2133 to £7420 i.e. 248%. This was the result of 2 new Hall Letting agreements being introduced involving Alva Play Pals After School Group and Scene 2 Show Group.

Total receipts totalled £86133 which was an increase from £74661 in 2023. This increase of £11472 is a 15% rise.

Payments totalled £75657 compared to £74406 in 2023. This was small increase of £1251 or only 1.7%.

It should be note that energy costs rose by 70% from £3341 to £5693. New guttering and downpipes were fitted to the Church and Hall at a cost of £6567 in March although a £5000 grant was received towards this cost.

Reserves Policy

While the Trustees would very much like to be in a position to create a reserve fund of six months of annual expenditure, it is the case that the church has to rely solely on income to exceed expenditure on a year-by-year basis. The balances carried forward in the General and Fabric Funds are normally sufficient to finance five to six months normal expenditure. Currently a £60000 reserve total is maintained including funds held at 121 George Street.

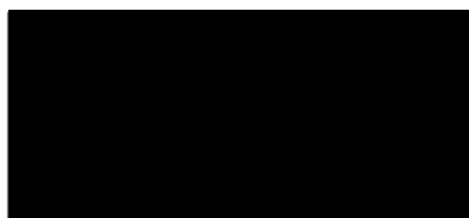
Trustees' Annual Report (continued)
Year ended 31 December 2024

Statement of Trustees' Responsibilities

The members of the Kirk Session must ensure that financial statements are prepared 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 and signed on their behalf-



Session Clerk

Date23.1.25.....

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

Menstrie Parish Church
SC004778

Independent Examiner's Report to the Trustees of Menstrie Parish Church

I report on the accounts of the charity for the year ended 31st December 2024 which are set out on pages 8 to 13.

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 these 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

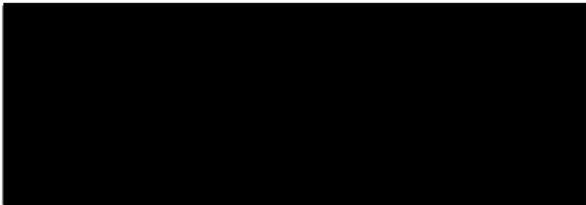
In the course of my examination, no matter has come to my attention which

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



Date:- 28th Mar 25.

MENSTRIE PARISH CHURCH OF SCOTLAND

Scottish Charity Number SC004778

RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR ENDED 31st December 2024

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
Receipts						
Donations	Note 3	60519	2501	-	63020	57665
Legacies		0	-	-	0	5000
Activities for generating funds		9829	-	-	9829	7324
Bank and Deposit Income		364	-	-	364	245
Rental of premises		7420	-	-	7420	2133
Grants		5400	-	-	5400	653
Receipts from General Trustees		0	-	-	0	0
Other receipts		100	-	-	100	1641
<hr/>						
Total Receipts		83632	2501	-	86133	74661
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Payments						
	Note 4					
Costs of generating funds		172	-	-	172	752
Charitable Activities		74409	771	-	75180	73364
Governance costs		305	-	-	305	290
<hr/>						
Total Payments		74886	771	-	75657	74406
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Excess of Receipts over payments						
for the year before Transfers		8746	1730	-	10476	255
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Transfers between Funds		0	0	-	0	0
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Excess of Receipts over payments						
for the year after Transfers		8746	1730	-	10476	255

MENSTRIE PARISH CHURCH OF SCOTLAND
 Scottish Charity Number SC004778

Statement of Balances as 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 brought forward	66611	3473	-	70084	69829
Movement in the Year					
Excess of Receipts over Payments	8746	1730	-	10476	255
Bank and Deposit Balances carried forward	Note 2				
	<u>75357</u>	<u>5203</u>	<u>-</u>	<u>80560</u>	<u>70084</u>
 Assets					
Gift Aid Tax Receivable	1810	0	0	1810	1620
	<u>1810</u>	<u>0</u>	<u>0</u>	<u>1810</u>	<u>1620</u>
 Liabilities					
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on
 For and on behalf of the Kirk Session

14 January 2025

Session Clerk

Treasurer

Date

23-1-25

MENSTRIE PARISH CHURCH OF SCOTLAND

Scottish Charity Number SC004778

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During 2024 [REDACTED] received £5829 for carrying out services as Church Officer. Also £1494 was paid for car and travel expenses to [REDACTED]

2 Movements in Funds

	At 1st January 2024 £	Receipts 2024 £	Payments 2024 £	Transfers 2024 £	At 31st December 2024 £
Unrestricted Funds					
Designated					
General Fund	59655	83268	74886	0	68037
General Reserve Fund	6956	364	0	0	7320
	<u>66611</u>	<u>83632</u>	<u>74886</u>	<u>0</u>	<u>75357</u>
Restricted Funds					
Fabric Fund	1813	97	0	0	1910
Flower Fund	945	650	771	0	824
Organ Fund	715	1754	0	0	2469
	<u>3473</u>	<u>2501</u>	<u>771</u>	<u>0</u>	<u>5203</u>
Total Funds	<u>70084</u>	<u>86133</u>	<u>75657</u>	<u>0</u>	<u>80560</u>

Designated Funds

The two Designated Funds are the Church General Fund along with the General Reserve Fund held at 121 George Street, Edinburgh

Restricted Funds

The **Fabric Fund** is for the Upkeep and Maintenance of the Church Buildings.

The **Flower Fund** is for the provision of flowers in the Church for Church services.

The **Organ Fund** is for the purpose of carrying out exceptional maintenance on the organ.

MENSTRIE PARISH CHURCH OF SCOTLAND

Scottish Charity Number SC004778

Notes to the Accounts (Continued)

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3 Analysis of Donations					
Non Gift Aid-WFO;SO;GAYE	6289	-	-	6289	6082
Gift Aid Donations-WFO;SO	35261	-	-	35261	31642
Open Plate Offerings	1994	-	-	1994	1926
Gift Aid Tax Recovery	11767	-	-	11767	10235
Organ Maintenance Appeal	-	1754	-	1754	2935
T in 2	1856	-	-	1856	1580
OtherDonations	2467	-	-	2467	971
Weddings and Funerals	100	-	-	100	1025
Fabric Boxes	-	97	-	97	154
Charity Donations	785	-	-	785	779
Flower Fund	-	650	-	650	336
	<u>60519</u>	<u>2501</u>	<u>0</u>	<u>63020</u>	<u>57665</u>
4 Analysis of Payments					
Costs of generating funds					
Offering Envelopes	140	-	-	140	146
Fund raising expenses	32	-	-	32	605
	<u>172</u>	<u>-</u>	<u>-</u>	<u>172</u>	<u>751</u>
Charitable Activities					
Giving To Grow	34618	-	-	34618	36568
Presbytery Dues	1082	-	-	1082	967
Ministry Travel&Telephone	2084	-	-	2084	1644
Pulpit Supply	700	-	-	700	694
Cleaning materials	129	-	-	129	-
Church Officer	5829	-	-	5829	5224
Organist ;Supply Organist	4410	-	-	4410	3985
Printing;Stationery;Postage	662	-	-	662	236
Organ & Piano Maintenance	720	-	-	720	2530
Life and Work Expenses	42	-	-	42	42
Equipment	890	-	-	890	55
Performing Rights Licences	556	-	-	556	528
Training&Outreach	108	-	-	108	266
General Maintenance Church&Halls	2016	-	-	2016	2346
Gas & Electricity	5693	-	-	5693	3341
Insurances Church,Halls and Manse	3184	-	-	3184	3067
Manse Maintenance	671	-	-	671	1522
Church & Hall Fabric Repairs	7037	-	-	7037	5531
Manse Council Tax	1966	-	-	1966	1842
Donations to Charities	825	-	-	825	701
Upkeep of Grounds	356	-	-	356	951
Other expenses	831	-	-	831	761
Flowers	-	771	-	771	563
	<u>74409</u>	<u>771</u>	<u>-</u>	<u>75180</u>	<u>73364</u>
Governance Costs					
Independent Examiners fee	305	-	-	305	290

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

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. In 2024 the minimum stipend was £31642 and the maximum stipend in the fifth and subsequent years was £38884.

6 Collection for Third Parties	2024	2023
	£	£
Scottish Bible Society	112	92
Strathcarron Hospice	573	609
Poppy Scotland	100	-
Total	785	701

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

APPENDIX

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

	2024	2023
	£	£
DEPOSIT FUND	2732	2732
CONSOLIDATED FABRIC FUND		
Capital Account		
Credit Balances held at 31 st December	20458	20458
Revenue Account		
Credit Balance as at 1 st January	18015	16734
Credit Balance as at 31 st December	19705	18015
 Market value of Investments at 31st December	 37745	 31995