

# Denny Westpark Church of Scotland

Scotland · Charity number SC007072

## Details

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Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1912-07-24
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	12 Carronbank Crescent Denny Stirlingshire FK6 6JF
Website	<a href="http://www.westparkchurch.btck.co.uk">www.westparkchurch.btck.co.uk</a>

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** We are set up to advance religion as part of the Church of Scotland to the people in our parish and the local community. We hold religious services, and other meetings including social activities. We also provide our halls to community groups. In addition we provide pastoral support to those in our church family who are in need and others in the parish, which includes weddings, baptisms and funerals.

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

**Objectives:** The advancement of religion.

## Geography

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,792	£97,001	-	2
2023-12-31	£115,753	£94,980	-	2
2022-12-31	£97,168	£112,875	-	2
2021-12-31	£110,747	£90,602	-	3
2020-12-31	£96,242	£107,227	-	3

**Denny Westpark Church of Scotland**

Scotland - Charity number SC007072

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# Accounts

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**The Church of Scotland**

**Denny Westpark**

**FK6 6NP**

**Trustees' Annual Report and Financial Statements  
for the Year Ended 31 December 2024**

**Receipts and Payments accounts**

**Congregation Reference No: 221343**

**Charity No: SC 007072**

**Denny Westpark Church of Scotland**  
**Year ended 31 December 2024**

**Trustees' Annual Report**

The Trustees present the annual report and accounts for Denny Westpark Church of Scotland for the year ended 31st December 2024

**Reference and Administrative Information**

Charity Name: Denny Westpark Church of Scotland

Charity Registration Number: SC007072

Congregation Reference No: 221343

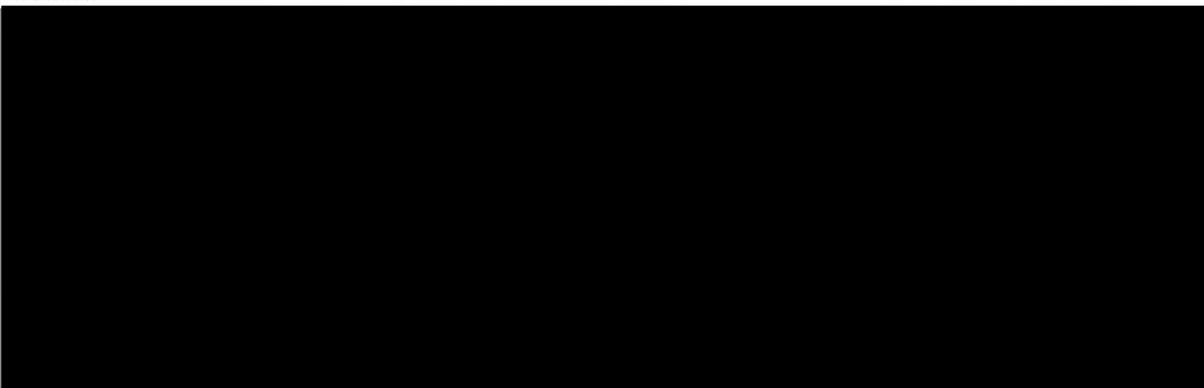
Contact Address:



**Trustees**

The Trustees of the charity are the members of the Kirk Session (Elders). Those who served during the year are shown below:

**Elders:**



\* The Trustees note with sadness the death of [redacted] in November 2024

\*\* Until 8 October 2024

**Denny Westpark Church of Scotland  
Year ended 31 December 2024**

**Trustees' Annual Report (continued)**

**Reference and Administrative Information (continued)**

**Principal Office-bearers:**

Minister:

Session Clerk:

Church Treasurer:



**Independent Examiner**



**Bankers**

The Royal Bank of Scotland,  
2 Newmarket Centre  
FALKIRK  
FK1 1JX

## **Denny Westpark Church of Scotland Year ended 31 December 2024**

### **Trustees' Annual Report (continued)**

#### **Structure, Governance and Management**

##### *Governing Document*

The Church is administered in accordance with the Unitary Constitution.

##### *Recruitment and Appointment of Trustees*

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. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The names of those who served as trustees during the year are shown on page 1.

##### *Organisational Structure*

The Kirk Session is chaired by the Minister, whom failing, the Interim Moderator. Certain responsibilities are delegated to the Finance; Property; Worship; Youth and Families; Pastoral; and Mission and Discipleship committees, as appropriate. The Kirk Session meets at least 6 times a year and is also 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.

#### **Achievements and Performance**

The Kirk Session normally meets every second month for ordinary business. Due to a couple of single item agenda meetings, we met eight times during 2024.

We continued to be encouraged by the growth of our online community during 2024 through our presence on YouTube and Facebook with now well over five hundred people who follow what we post or stream on these platforms. This allows us to provide a much more engaging communication platform for those unable to attend worship in person and to also attract those who have previous connection with the church. Numbers attending weekly worship in person also continued to remain relatively stable and this year the numbers removed from the roll has been the lowest for a number of years.

## **Denny Westpark Church of Scotland Year ended 31 December 2024**

### **Trustees' Annual Report (continued)**

#### **Achievements and Performance (continued)**

Another method of communication is our quarterly magazine which is distributed to all our members and is an effective tool in keeping the congregation informed of various aspects of church life. We continue to look at ways in which we can grow this form of communication as it gives us an opportunity to engage with those in our congregation who are not so familiar with technology.

We were delighted to open our sanctuary during Easter Saturday for a time of peaceful contemplation and this was well received and appreciated by those attending. 2024 also saw us continue participating in joint worship services which is a project to encourage closer relations with our other Church of Scotland congregations in the area. These worked well, with an encouraging number of Westpark members attending all of the services throughout the year. This is part of the work to eventually unite all five local churches into a single parish as set out in the Presbytery plan.

Our suite of halls continues to see regular daily use for both internal and external groups during year, and we were also delighted to see that our Messy Church events continue to gather strength. These are designed to encourage younger people to engage with the church. We held an additional Fun Day during the summer with a number of children attending, which was a great success. We also continue to provide for the spiritual needs of our congregation through weekly prayer meetings, Bible study and a Faithlife group. During the winter months some of these groups meet online and this service is well received by a number of our congregation.

Another initiative which has grown is the assistance we give to Nethermains Primary School through members of the congregation who commit time on a weekly basis to support class teachers in different activities within the classroom. It is hoped that this will continue to grow as we engage further with the school pupils.

During the winter months we have established a Warm Space Cafe which has been open to both those in our church family and members of the local community. Here folk have been offered a lunch of soup, bread, tea, coffee and biscuits in a cosy environment with the opportunity for company and friendship. In these challenging times, this venture has been well received by those attending.

During the year we had a calendar of events to aid in fundraising for our General Fund and also participated in retiral offerings at our quarterly Communion services, and on other occasions, in which we supported local, national and international causes.

We talked last year of the challenges to create a more flexible space within our buildings but, due to Presbytery planning, this has not moved as quickly as we would have hoped. However we still hope to see progress in this area in the near future that will see a much closer working with other local churches which will serve the needs of our local community.

## **Denny Westpark Church of Scotland**

### **Year ended 31 December 2024**

## **Trustees' Annual Report (continued)**

### **Financial Review**

The accounts have been prepared on the Receipts & Payments basis.

The principal source of receipts is the weekly offerings of members and donations. In 2024 these offerings and donations were £74,185. This represents a decrease of £19.9k on the same income in 2023 which was £94,049. Total receipts from all sources including receipts for restricted funds amounted to £95,792 (2023: £115,753), a decrease of around £20.0k.

The main reason for the drop in income relates to legacies. We received a legacy of £5k in 2024, compared to legacies totalling £23.8k in 2023. We are very grateful for having received all of these legacies, and they have made a material difference to our finances. Taking these out of the equation, total receipts are broadly stable at £90.8k in 2024 compared to £92.0k in 2023.

Total payments for the year amounted to £97,001 (2023: £94,980), an increase of c £2.0k. Most of the increase is due to higher fuel costs (£3.5k) and salary costs (£1.5k) offset by lower maintenance costs.

In the fabric fund, costs of £12.7k represent gas and electricity costs (£7.2k) plus the total of a number of small repairs to the buildings, repairs or replacement of broken equipment and servicing of e.g. boilers (£5.5k). The largest cost was £954 for a repair to the car park to resolve a flooding problem, although this was partly offset by one off donations from the Bowling Club and the Scouts totalling £500.

We are faced with cost of living increases, especially fuel costs as we go forwards. Careful financial management continues to be a necessity. The Trustees continue to examine ways to increase income or reduce costs.

### *Reserves Policy*

The policy of the Trustees is to aim to hold reserves of at least £20,000 between the General Fund and the proceeds of the Macrae Bequest so that the church can deal with unexpected costs, or lower than expected income. Approximately half will be held in the General Fund to permit timely payment of bills.

Given the impact of the pandemic, and the ongoing cost of living crisis, reserves are currently lower than policy, although there are material reserves in the fabric and other funds. In order to ameliorate the position, the Trustees have agreed to continue to allocate some utility costs to the fabric fund in 2025 and to continue to perform a review of receipts and payments, with the intention being to gradually recover our reserves to the level in the policy.

**Denny Westpark Church of Scotland**  
**Year ended 31 December 2024**

**Trustees' Annual Report (continued)**

**Financial Review (continued)**

At the end of the year, reserves of £3,702 (2023: £3,511) were held in those two funds, which equates to less than one month's expenditure in the general fund. In addition a total of £29,495 (2023:£36,700) was held in other unrestricted but designated funds. It is clear that the church has sufficient funds to ensure that its bills are paid, and the Trustees will ensure that whatever steps are required are taken to ensure that this remains the case.

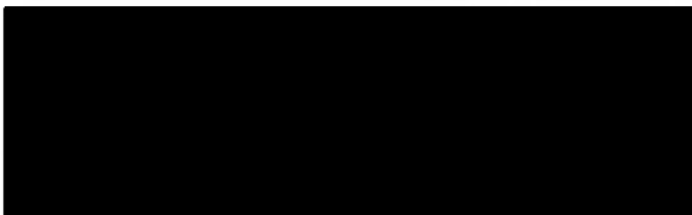
The value of the manse is included in the accounts at £265,000 (2023: £265,000). An independent valuation of the manse was undertaken following the upgrading work on the manse in 2017, and the result of that valuation has been prudently updated for local market conditions.

In 2024 a legacy of £5,000 was received which is restricted to funding travel costs to allow people to attend church in person. We are very grateful for this very appropriate gift. Initial procedures are currently being drawn up around how the scheme will work in practice, and we expect to see a pilot implementation in the Spring of 2025.

The Church also held £20,896 (2023: £15,091) in restricted funds which have been provided for the purposes specified in Note 2 on pages 10-11. Investments are held as noted on the Statement of Balances on page 9, including investments valued at £154,863 held within the Macrae Bequest permanent endowment fund.

**Statement of Trustees' Responsibilities**

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees 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.



Date .....23/03/2025.....

## **Independent Examiner's Report to the Trustees of Denny Westpark Church of Scotland**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 8 to 14.

### **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**

An 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.

**Denny Westpark Church of Scotland**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

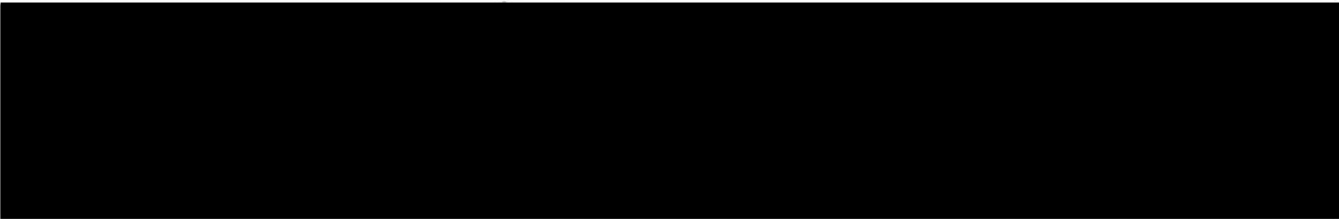
		Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
	Note	£	£	£	£
<b>Receipts</b>					
Donations	3	68,982	5,203	74,185	94,049
Bank & Deposit interest		431	711	1,142	640
Investment income		6,258	-	6,258	5,327
Rental of premises: hall lets	4	4,239	-	4,239	4,789
Fundraising events	5	1,857	55	1,912	1,536
Receipts from charitable activities	6	6,833	-	6,833	6,680
Insurance claim		-	-	-	1,110
Collections for third parties	9	-	1,223	1,223	1,622
<b>Total Receipts</b>		<u>88,600</u>	<u>7,192</u>	<u>95,792</u>	<u>115,753</u>
<b>Payments</b>	7				
Costs of generating funds		255	-	255	232
Charitable activities		94,759	164	94,923	92,551
Governance costs		600	-	600	575
Collections paid out to third parties		-	1,223	1,223	1,622
<b>Total Payments</b>		<u>95,614</u>	<u>1,387</u>	<u>97,001</u>	<u>94,980</u>
<b>Excess of Receipts over Payments for the year before transfers</b>		(7,014)	5,805	(1,209)	20,773
<b>Transfers between funds</b>	2	-	-	-	-
<b>Excess of Receipts over Payments for the year</b>		<u>(7,014)</u>	<u>5,805</u>	<u>(1,209)</u>	<u>20,773</u>

**Denny Westpark Church of Scotland**  
**Statement of Balances**  
**At 31 December 2024**

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	£	£	£	£	£
<b>Bank, Cash &amp; Deposit Balances</b>					
Bank, cash & deposit balances brought forward	40,211	15,091	-	<b>55,302</b>	34,529
<b>Movement in year:</b>					
Excess of receipts over payments in year	(7,014)	5,805	-	<b>(1,209)</b>	20,773
Bank, cash & deposit balances carried forward	<u>33,197</u>	<u>20,896</u>	<u>-</u>	<u><b>54,093</b></u>	<u>55,302</u>
<b>Investments at market value</b> (cost £127,628)					
	<u>18,859</u>	<u>-</u>	<u>154,863</u>	<u><b>173,722</b></u>	<u>164,767</u>
<b>Assets</b>					
Gift Aid Receivable: General Fund	2,653	-	-	<b>2,653</b>	2,987
Gift Aid Receivable: Fabric Fund	181	-	-	<b>181</b>	130
Manse at estimate of market value	265,000	-	-	<b>265,000</b>	265,000
	<u>267,834</u>	<u>-</u>	<u>-</u>	<u><b>267,834</b></u>	<u>268,117</u>
<b>Liabilities</b>					
PAYE tax	617	-	-	<b>617</b>	560
Minister's expenses incurred but not paid	104	-	-	<b>104</b>	112
Electricity - one month in arrears	292	-	-	<b>292</b>	334
Gas - one month in arrears	760	-	-	<b>760</b>	600
Independent examiner's fee	625	-	-	<b>625</b>	600
	<u>2,398</u>	<u>-</u>	<u>-</u>	<u><b>2,398</b></u>	<u>2,206</u>

The accounts were approved by the Trustees on *23 March 2025*

For and on behalf of the Trustees



**Denny Westpark Church of Scotland**  
**Notes to the Accounts for the Year ended 31 December 2024**

**1. Trustee Remuneration and Related Party Transactions**

During the year the following transactions with Trustees took place:

██████████ who is a Trustee, received £2,504 for providing her services as secretary during the year. Travel and other expenses of £1,568 were paid on behalf of ██████████ a Trustee. In addition, the charity paid council tax of £2,418 on behalf of ██████████. ██████████ was married in October 2024. The congregation held a collection to provide gifts to the couple to celebrate the event. The amount raised, and spent, was £495.

No other Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year. No other Trustees received expenses.

**2. Movements in Funds**

	At 1 Jan 2024	Receipts	Payments	Transfers	At 31 Dec 2024
	£	£	£	£	£
<b>Unrestricted funds</b>					
Designated Fabric Fund	27,376	4,633	(12,674)	-	19,335
Designated Organ Fund	321	5	-	-	326
Designated Guild Fund*	581	1,647	(919)	(640)	669
Designated Sunday School Fund*	305	86	(144)	-	247
Designated Monday Club Fund*	501	1,068	(240)	(850)	479
Designated Mother and Toddler Fund*	1,540	2,307	(484)	(1,000)	2,363
Proceeds of the Macrae Bequest	1,108	5,890	-	(5,400)	1,598
Adapt and Thrive Fund	6,076	-	-	-	6,076
General Fund	2,403	72,964	(81,153)	7,890	2,104
	<u>40,211</u>	<u>88,600</u>	<u>(95,614)</u>	<u>-</u>	<u>33,197</u>
<b>Restricted funds</b>					
Flower Fund	132	93	(114)	-	111
Minibus Fund	13,406	701	-	-	14,107
Travel Fund	-	5,000	-	-	5,000
Benevolent Fund	357	5	-	-	362
Third Party Collections	-	1,223	(1,223)	-	-
Youth Fund	293	170	(50)	-	413
Befriending Fund	903	-	-	-	903
	<u>15,091</u>	<u>7,192</u>	<u>(1,387)</u>	<u>-</u>	<u>20,896</u>
<b>Endowment funds</b>					
The Macrae Bequest	-	-	-	-	-
<b>Total funds</b>	<u>55,302</u>	<u>95,792</u>	<u>(97,001)</u>	<u>-</u>	<u>54,093</u>

\* Church Organisation Funds: The transfers from these funds amounted to £2,490. Of this, £2,250 is assessed as in respect of heating and lighting etc.

\*\* Guild payments include £335 for capitation fees and presbytery dues; £242 for donations to Guild projects and the central Guild offering and £342 for speaker fees and other expenses, giving a total of £919 (2023: £716)

\*\*\* Monday club payments of £240 represent the cost of refreshments (2023: £190)

## **Denny Westpark Church of Scotland**

### **Notes to the Accounts (continued)**

#### **2. Movements in Funds (continued)**

##### Purposes of Designated Funds

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

Organ Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.

Guild Fund: This fund represents balances held and administered by the Guild for their activities.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School, and Messy Church.

Monday Club: This fund represents balances held and administered by the Monday Club for their activities.

Mother and Toddler Fund: This fund represents balances held and administered by the Mother and Toddler Group for their activities.

Proceeds of the Macrae Bequest: This fund represents income earned on the investments held within the charity's permanent endowment fund The Macrae Bequest, and associated expenditure and transfers.

Adapt and Thrive Fund: This fund represents the funds remaining from a grant to enhance the buildings.

##### Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship, and to provide flowers to members of the congregation for significant life events.

Minibus Fund: This fund represents income from donations and fundraising for the future replacement of the Church minibus.

Travel fund: This fund represents a legacy under which the fund is restricted to provide funds to help people travel to the church.

Third Party Collections Fund: This fund is used to track receipt and disbursement of retiral offerings and other collections for charities. Details are shown in note 7.

Benevolent Fund: This fund is available for use at the discretion of the minister to help those in the parish who are in need.

Third Party Collections Fund: This fund is used to track receipt and disbursement of retiral offerings and other collections for charities. Details are shown in note 7.

Befriending Fund: This fund represents income from donations and costs of the project to increase befriending in the community.

Youth Fund: This is a fund held for the benefit of the youth of the parish funded by a share of the Dennyloanhead church estate.

##### Purposes of Endowment Funds

The Macrae Bequest is a permanent endowment fund. Income from the fund is to be used for the benefit of the congregation, and is credited to the Proceeds of the Macrae Bequest fund. Since the Bequest became a fund of the charity, the Trustees of the charity also act as Trustees of the Bequest and make decisions about the use of its income in line with the terms of the original endowment.

**Denny Westpark Church of Scotland**  
**Notes to the Accounts (continued)**

3. Analysis of Donations	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds	Funds
	2024	2024	2024	2024	2023
	£	£	£	£	£
WFO Scheme (non Gift Aid)	10,321	110	-	<b>10,431</b>	11,006
Gift Aid Donations	36,841	-	-	<b>36,841</b>	36,711
Tax Recovered on Gift Aid Donations	12,353	-	-	<b>12,353</b>	11,705
Ordinary Offerings (Open Plate)	2,917	-	-	<b>2,917</b>	2,770
Other Offerings, Donations etc	5,470	93	-	<b>5,563</b>	7,390
Legacies	-	5,000	-	<b>5,000</b>	23,766
Other	1,080	-	-	<b>1,080</b>	701
	<u>68,982</u>	<u>5,203</u>	<u>-</u>	<u><b>74,185</b></u>	<u>94,049</u>

In addition to the above income, the church is entitled to endowment income on balances held by the Church of Scotland in the Consolidated Stipend Fund. This income is credited directly by the Church of Scotland against the church's contribution to the Ministry and Mission fund for the year. The amount credited in 2024 was £46 (2023: £47).

\* Ordinary offerings includes £507 for Church Organisations (2023: £535)

\*\* Other offerings and donations includes £3,370 for Church Organisations (2023: £3,243)

\*\*\* Other includes £210 for Life and Work (2023: £294)

It also includes £320 for Church Organisations (2023: £315), and £495 as a gift to celebrate the wedding of the minister.

**4. Rental of Premises**

	£	£	£	£	£
Hall rents	3,755	-	-	<b>3,755</b>	4,305
Ground rents	484	-	-	<b>484</b>	484
	<u>4,239</u>	<u>-</u>	<u>-</u>	<u><b>4,239</b></u>	<u>4,789</u>

**5. Fundraising Events**

	£	£	£	£	£
Receipts from fundraising events	<u>1,857</u>	<u>55</u>	<u>-</u>	<u><b>1,912</b></u>	<u>1,536</u>

\* Fundraising events include £350 for Church Organisations (2023: £202)

**Denny Westpark Church of Scotland**  
**Notes to the Accounts (continued)**

**6. Receipts from Charitable Activities**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Weddings and Funerals	-	-	-	-	200
Coffee mornings, teas etc	5,628	-	-	5,628	5,499
Concerts & social events	1,205	-	-	1,205	981
	<u>6,833</u>	<u>-</u>	<u>-</u>	<u>6,833</u>	<u>6,680</u>

\* Concerts and social events includes £470 for Church Organisations (2023: £275)

**7. Analysis of Payments**

	£	£	£	£	£
<b>Costs of generating funds</b>					
Offering envelopes	255	-	-	255	232
	<u>255</u>	<u>-</u>	<u>-</u>	<u>255</u>	<u>232</u>
<b>Charitable activities</b>					
Giving to Grow allocation	49,363	-	-	49,363	49,179
Presbytery dues	1,461	-	-	1,461	1,447
Minister's expenses	3,986	-	-	3,986	4,112
Pulpit supply	600	-	-	600	580
Other staffing costs	15,768	-	-	15,768	14,320
Fabric repairs & maintenance	6,395	-	-	6,395	8,948
Other building costs	12,206	-	-	12,206	8,713
Church office expenses	1,953	-	-	1,953	2,499
Other expenses	3,027	164	-	3,191	2,753
	<u>94,759</u>	<u>164</u>	<u>-</u>	<u>94,923</u>	<u>92,551</u>
<b>Governance costs</b>					
Independent examiner's fees	600	-	-	600	575
	<u>600</u>	<u>-</u>	<u>-</u>	<u>600</u>	<u>575</u>
<b>Other payments</b>					
Collections paid out to third parties	-	1,223	-	1,223	1,622
	<u>-</u>	<u>1,223</u>	<u>-</u>	<u>1,223</u>	<u>1,622</u>
<b>Total Payments</b>	<u>95,614</u>	<u>1,387</u>	<u>-</u>	<u>97,001</u>	<u>94,980</u>

**Denny Westpark Church of Scotland**  
**Notes to the Accounts (continued)**

**8. 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 5th and subsequent years of service) £38,884.

**9. Collections for Third Parties**

	2024	2023
	£	£

The following amounts were collected during the year for third parties:

Homestart	320	-
Salvation Army	165	355
Jacob's Vision	156	
Tearfund	144	-
Water Aid	133	220
ToCH	120	-
Kidney Kids	95	-
Erskine	90	-
St Alexander's foodbank	-	335
Cyrenians	-	146
DEC - Ukraine appeal	-	130
Alzheimers Scotland	-	117
Hope Hub	-	117
Poppy Scotland	-	58
	<b>1,223</b>	<b>1,478</b>
	<b>1,223</b>	<b>1,478</b>

All of the above donations have been paid out during the year.

The following pages are provided for information only and  
do not form part of the financial statements

## Denny Westpark Church of Scotland

### Appendix 1

#### Trustees of the Macrae Bequest

#### Statement of account for the year ending 31 December 2024

<b>Income</b>	£	<b>Expenditure</b>	£
Dividends on Investments	5,859	General expenditure	-
Bank Interest	30	Total Expenditure	<u>-</u>
	<u>5,889</u>		
Balance at 1 January 2024	1,108		
Income	<u>5,889</u>		
Total	6,997		
Less transfer of funds	(5,400)		
Less expenditure	-		
Balance at 31 December 2024	<u>1,597</u>		
Represented by current account	<u>1,597</u>		

<b>Investments at cost</b>	<b>Number of units</b>	<b>Cost of units £</b>
Church of Scotland Growth Fund Unit price at 31/12/24    £6.38	12,043	41,789
Church of Scotland Income Fund Unit price at 31/12/24    £11.06	7,055	80,004

## Denny Westpark Church of Scotland

### Appendix 2

#### Funds held by the Church of Scotland General Trustees for the benefit of the congregation

##### Individual fund

##### Purpose: income should be used for youth work

2024

	£
<b>EXPENDABLE</b>	
Credit balances held at 31 December at cost	226.84
Market values of balances at 31 December	<u>226.84</u>
<b>PERMANENT ENDOWMENT</b>	
Credit balances held at 31 December at cost	2,493.83
Market value of balances at 31 December	2,493.83

Note: This permanent endowment fund represents Denny Westpark's share of funds on the winding up of Dennyloanhead Church of Scotland