

Balfron and Fintry Church of Scotland

Scotland · Charity number SC012537

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1908-11-24
Register	View on the OSCR register

Contact

Address	'17 Strathview Terrace Balfron Glasgow Glasgow G63 0PU
Website	www.balfronandfintrychurchofscotland.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: To advance the kingdom of God a regular Sunday worship is held, occasional events such as fellowship lunch and teas, outreach in the form of bible studies held both in homes and in church buildings.

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

Objectives: The advancement of religion

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£0	£0	-	0
2024-12-31	£49,959	£21,196	-	0
2023-12-31	£47,820	£44,534	-	0
2022-12-31	£65,483	£62,416	-	0
2021-12-31	£38,952	£44,013	-	0
2020-12-31	£16,405	£23,113	-	0

Balfron and Fintry Church of Scotland

Scotland - Charity number SC012537

Accounts

**THE UNION OF BALFRON AND FINTRY
CHURCH OF SCOTLAND**

Trustees' Report

&

RECEIPTS & PAYMENTS ACCOUNTS

for the year ended

31st December 2024.

Congregation No: 28/1730

Charity No: SC 012537

Reference and Administrative Information


Charity Name: Balfroon Church of Scotland

Charity Registration Number: SC005335

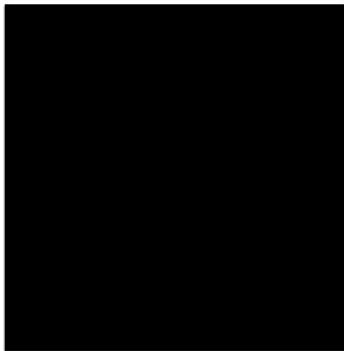
Congregation Reference No: 28/1730

Contact Address: 
Helenslea
Balfroon
G63 0TW

Trustees

Interim Moderator: 

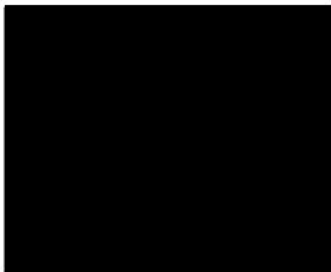
Kirk Session



Principal Office-bearers



Independent Examiner



Bankers

Bank of Scotland
Milngavie Station Road Branch
PO Box 1000
BX2 1LB

Trustees' Annual Report

Year ended 31st December 2024

Structure, Governance and Management

Governing Document

The Church has been administered in accordance with the terms of the Unitary Constitution since 12th September 2024. *Balfron and Fintry Church of Scotland is part of the Presbytery of Perth.*

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.

Organisational Structure

The Kirk Session, which meets at least six times a year, is responsible for all affairs within the church.

The vacancy of minister and recruitment freeze within the Church of Scotland has allowed the long-term engagement of non-stipendiary (unpaid) part-time ministry of Word and Sacrament and has allowed services to continue in conjunction with Ministerial and Reader supply. The Church has also benefited from the Teachings from Pulpit Supply with [REDACTED] [REDACTED] [REDACTED] supporting the congregation since 1st September 2024 with a view to the calling of a minister at the earliest opportunity.

The Union on 12th September 2024 resulted in the joining of the existing Kirk Sessions of Balfron and Fintry with joint responsibility for all office holders from both villages till at least the end of the year.

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.

There is a morning service held in Balfron every Sunday at 11.15am and in Fintry at 09.30am. Communion is celebrated on the first Sunday of each month in March, June, September and December. Special services are held on Good Friday and on the first Sunday in October is

Harvest Thanksgiving. There are Christmas Watchnight and Christmas Day services. *Due to the vacancy the frequency of Communion now varies dependent on Pulpit Supply.

A Lunch Club is held weekly in both villages (except during the summer months) allowing outreach in the form of fellowship and food.

Activities for younger members of the congregation are being supplied on an ad hoc basis by members of the congregation during the service.

Services of an ecumenical nature have taken place with support from Balfroun Baptist Church, Balfroun Catholic Church and an Interdenominational event was held welcoming all faiths for a time of fellowship and food followed by dancing. A Ceilidh was organized by the Balfroun Lunch Club and well attended by both church attendees and others with no faith and supported by some of the elders of the new Kirk Session. The Service of Union was held in Fintry Sports Centre and Attended by many of the congregations and Presbytery members from around the Perth Presbytery.

Regular collections have been taken for Charities both Local and National which are noted in the Accounts as well as the physical supply of tinned goods to support charities in Stirling such as Start Up Stirling, The Balfroun Phone Box (food project) facilitated through the church which we have not quantified in financial terms.

The Presbytery Mission plan has ordered the closure of the Category B Listed Building known as Fintry Kirk located in the village of Fintry and the building will be disposed of in 2025. The logistics of this mean that the review of services in this venue will be subject to further discussion and to comply with both the Insurance and Presbytery Mission plan this building will be kept "Wind and Watertight" until its final closure date with services being held beyond the end of 2024.

Following several appeals the Church of Scotland have held their position that the Fintry Kirk Building will be disposed of, however they held that if the building was purchased by a local group that it would be considered a suitable venue for services to be held. The process to purchase this within the community continues into 2025 with considerable support from the local community having been shown.

The Fintry Kirk Cemetery (Owned by Stirling Council) forms part of the grounds adjacent to the Kirk and would benefit from further upkeep, however the proposed plans of Presbytery Mission Plan would not justify the expense that would be needed to upkeep the handrail that would be desired after last year's upgrades.

The Manse is situated in Balfroun and [REDACTED] [REDACTED] [REDACTED] [REDACTED] have been living there in a Caretaker Lease.

Prior to this a tenancy which was managed by Endrick Properties brought in a monthly rental amount which was previously split to 50/50 is shown in the 50 Fund as a merged amount after expenses.

Trustees' Annual Report (cont'd)

Year ended 31st December 2024

Achievements and Performance

Attendance at Sunday services remained around 30. At the close of every Sunday service the members and visitors are made welcome in the church rooms for tea, coffee, biscuits and chat, which has reconvened after COVID-19 regulations were lifted. During the Lockdown the *Worship Team, with the help of other volunteers, including the Organist and Praise Band* provided occasional relief due to the vacancy and a regular Ordained Local Minister (OLM) Supply being given by Revd. Dr. Lesley Stanley in the early part of the year and we welcomed Dr Peter Gill in a long-term supply role from 1st September 2024.

The Pastoral Care Groups, while they are now able to visit members in their homes, have also worked hard to maintain contact through telephone calls and emails. This includes the work of the Bereavement Visitor who has continued sending cards to bereaved families on the first anniversary of their bereavement and a referral is being made to Dr Peter Gill to visit where requested and to signpost any potential needs.

Union with Fintry Church of Scotland

The Kirk Session of Balfroun and Fintry Church of Scotland voted on 12th June 2024 to become a Union with Fintry Kirk, and this subsequent Union took place on 12th September 2024.

Following the Union of Congregation No 23/1390 Balfroun and 23/1410 Fintry on 12th September 2024, the Church of Scotland number for the new Union of Balfroun and Fintry is 28/1730.

The joint sessions have met monthly to discuss the forthcoming linkage with Drymen and East Loch Lomond which will take place in 2025 which will then allow a minister to be called.

Financial Review

As stated last year the accounting treatments comply with the standard laid down by CoS and OSCR, the charity regulator in Scotland. The Charity of Balfroun Church of Scotland ceased on 12th September 2024. Following the Union of SC005335 Balfroun and SC012537 Fintry on 12th September 2024 the OSCR number SC012537 shall be the continuing charity number.

Financial Statements are in the form of Receipts and Payments format. Receipts of £49,959 were received and £21,196 Paid out. Receipts and Payments from Balfroun Church prior to the date of Union have been submitted separately and form the Transfer from Union figure below.

Trustees' Annual Report (cont'd)

Year ended 31 December 2024

Reserves Policy

Reserves are held on behalf of the Congregation by the Church of Scotland General Trustees. There is a Capital A/c and Revenue A/c which during 2024 was only available for fabric/maintenance expenditure. This policy will be revised in 2025.

A transfer of all reserves to the Union has taken place by the Church of Scotland and balances are now available for the general purposes of the Union.

Details of the Deposit fund and all funds can be found in the Appendix.

Statement of Trustees' Responsibilities

The members of the Kirk Session are the Trustees, must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Balfour 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.

Approved by the Trustees and signed on their behalf,



Date 16/04/2025

**Balfron Church of Scotland
SC005335**

Independent Examiner's Report to the Trustees of Balfron and Fintry Church of Scotland

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 any 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 which gives me reasonable cause to believe that in any material respect the requirements:

1. a) to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
b) 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 to enable a proper understanding of the accounts to be reached



Balfron and Fintry Church**Receipts & Payments Account Year ended 31st December, 2024.**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Fund 2024 £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Donations (Note 3)	19,582	-	-	19,582	13,088
Bank & Deposit/Interest	51	-	-	51	107
Investment Income	-	-	385	385	46
Legacy	1,000	-	-	1,000	-
	<u>20,633</u>	<u>-</u>	<u>385</u>	<u>22,018</u>	<u>13,241</u>
<u>Other Receipts</u>					
Bank Refund	-	-	-	-	26
DCMS Scheme	-	-	-	-	5,402
Donations Roof/Fabric Appeal	-	-	-	-	225
Fund Raising	-	-	-	-	754
General Trustees Transfer (insurance)-	-	1,280	-	1,280	9,415
Grants	-	-	-	-	15,560
Misc	1,433	-	-	1,433	2,719
Princeton University	-	-	-	-	111
Sunday School	-	-	-	-	328
Weddings/Hall Rental	240	-	-	-	100
Wee Kirks	-	-	-	-	46
Receipts Excluding Transfers	<u>22,306</u>	<u>1,280</u>	<u>385</u>	<u>23,971</u>	<u>47,927</u>
Transfer of Union	16,045	-	-	16,045	-
Transfer of Union Bequest Fund	-	-	9,943	9,943	-
<u>Total Receipts</u>	<u>38,351</u>	<u>1,280</u>	<u>10,328</u>	<u>49,959</u>	<u>47,927</u>
<u>Payments (Note 4)</u>					
Cost of generating funds	-	-	-	-	-
Charitable Activities	19,916	1,280	-	21,196	28,974
<i>Guild</i>	-	-	-	-	261
Grants	-	-	-	-	15,560
<u>Total Payments</u>	<u>19,916</u>	<u>1,280</u>	<u>-</u>	<u>21,196</u>	<u>44,795</u>
Excess of Receipts over Payments	<u>18,435</u>	<u>-</u>	<u>10,328</u>	<u>28,763</u>	<u>3,132</u>

Balfron and Fintry Church

Statement of Balances at 31st December, 2024.

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
<u>Bank & Deposit Balances at 1.1.24</u>					
General Funds	33,538	-	-	33,538	30,252
Guild Fund	-	-	-	-	261
Endowment Fund (Dunwaters Trust)	-	-	2,662	2,662	2,555
TOTALS	<u>33,538</u>	<u>-</u>	<u>2,662</u>	<u>36,200</u>	<u>33,068</u>

Movement in Year:

Excess of Receipts over
Payments for the year

General Fund	18,435			18,435	3,286
Guild Fund	-			-	(261)
Bequest Fund ³	-	10,200		10,200	-
Endowment Fund	-	128		128	107
TOTALS	<u>18,435</u>	<u>10,328</u>		<u>28,763</u>	<u>3,132</u>

Bank & Deposit Balances

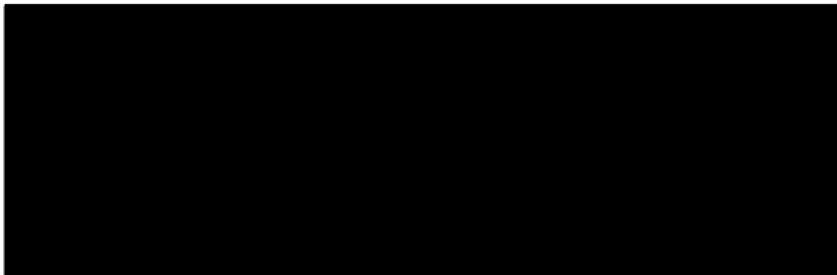
At 31.12.24	<u>51,973</u>		<u>12,990</u>	<u>64,963</u>	<u>36,200</u>
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Investment at Market Value

Growth Fund (cost £250.33)		Market Value	2,424	2,215
Income Fund (cost £1863.00)		Market Value	2,366	2,345
Bequest Fund ¹ (cost £82,954.00)		Market Value	128,182	119,952

The Accounts were approved by the joint Kirk Session and Financial Board.

For and on behalf of the Kirk Session on: 16/04/2025



Balfron and Fintry Church of Scotland

Notes to the Accounts (Cont.)

1. Trustee Remuneration & Related Party Transactions.

Trustees received reimbursement of expenses: ██████████ ██████████ ██████████ £933, his ██████████ ██████████ a payment of £400 for her services as cleaner.

██████████ ██████████, received £825 to provide her services in her role as the organist.

There was no minister appointed during the period.

2. Movement in Funds.

	At 1 January 2024	Receipts	Payments	Transfers	At 31 Dec. 2024
	£	£	£	£	£
Unrestricted Funds.					
General Fund	33,538	38,351	19,916	-	51,973
Restricted Fund					
From General Trustees	-	1,280	1,280	-	-
Endowment					
The Dunwaters Trust	2,662	128	-	-	2,790
*Bequest Fund	-	10,200	-	-	10,200
Total Funds	<u>36,200</u>	<u>49,959</u>	<u>21,196</u>	<u>-</u>	<u>64,963</u>

*Deposit Fund 3 Bequest Fund transferred from Balfron at Union

Balfron and Fintry Church of Scotland Notes to the Accounts (cont.)

	Unrestricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
3. Analysis of Donations				
WFO Scheme (Non-Gift Aid)	-		-	-
Gift Aid Donations	7,391		7,391	5,115
Tax recovered on Gift Aid Don.	2,206		2,206	3,846
Ordinary Offerings (open plate)	9,985		9,985	4,127
	<u>19,582</u>		<u>19,582</u>	<u>13,088</u>
 4. Analysis of Payments				
Cost of Generating Funds				
Offering Envelopes	-		-	-
Charitable Activities				
Ministries and Missions Allocation	7,247		7,247	5,571
Presbytery Dues	450		450	379
Ministers Expenses	242		242	166
Pulpit Supply and Locum Expenses	190		190	-
<i>Fabric Repair and Maintenance</i>	2,577		2,577	15,999
Council Tax	-		-	-
Heat & Light	1,597		1,597	1,670
Insurance	2,586		2,586	2,017
Relief Organist	987		987	-
Printing Stationery & Postage	359		359	115
Cleaning Duties	800		800	-
Misc Expenses	1,949		1,949	20
Charities	N/A		N/A	3,003
Beadle	932		932	-
Bank Charges	0		0	34
Grants	0		0	15,560
	<u>19,916</u>		<u>19,916</u>	<u>44,534</u>
Guild	-		-	261
Sunday School	-		-	-
TOTALS	<u>19,916</u>		<u>19,916</u>	<u>44,795</u>

Balfron and Fintry Church of Scotland
Notes to the Accounts (Cont.)

5. Minister's Stipends

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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

6. Collections for Third Parties

	2024	2023
	£	£
Alzheimer Scotland	354	-
Christian Aid	-	315
CHAS	467	284
Chest Heart & Stroke Scotland	-	-
Embrace the Middle East	90	-
Erskine Hospital	110	110
Royal Agricultural Benevolent Institute	-	1,450
Robin House	58	-
Sight Scotland Veterans	1,201	-
Strathcarron Hospice	781	844
	<u>3110</u>	<u>3,003</u>

APPENDIX

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

<u>CAPITAL ACCOUNT (56 Consol Fabric Fund - Rev) 2024</u>		2023
	£	£
Credit balance held at 31 st December at cost	<u>68,374</u>	<u>68,374</u>
Market value at 31 st December	<u>100,083</u>	<u>95,351</u>
<u>REVENUE ACCOUNT (50 Consol Fabric Fund - Capital)</u>		
Credit balance held at 31 st December 2024	<u>28,251</u>	<u>9,786</u>