

The Church of Scotland
Denny Old Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS 2024

Congregation No: 221342

Charity No: SC016255

Receipts and Payments

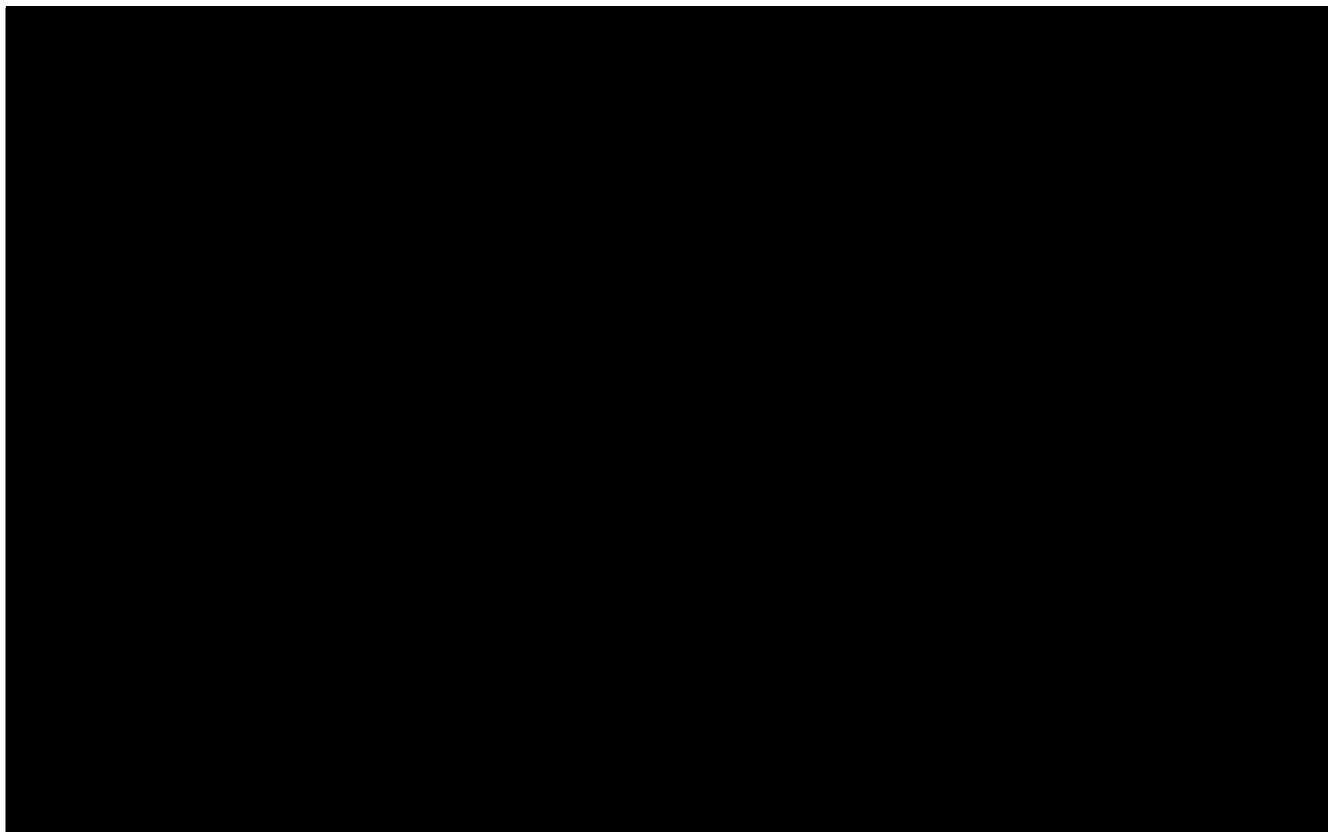
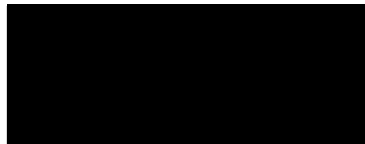
Reference and Administrative Information

Charity Name: Denny Old Parish Church of Scotland

Charity Registration Number: SC016255

Congregation Reference No: 221342

Contact Address:



Bankers:

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

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 charity trustees and the elders of the church. They 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

Since 22/07/19 the congregation has worked under the Unitary Constitution of the Church of Scotland and comprises the Kirk Session, chaired by the Minister. The Session meets six times per year to discuss the spiritual matters relating to church and congregational life. The Kirk Session has responsibility for building maintenance and all financial matters, and has established teams, including finance, pastoral care, communication and youth, to manage the temporal aspects of church life.

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.

Services of Worship: Worship every Sunday, School services, weddings, baptisms, funerals, Remembrance Day services, Blue Christmas service, Easter & Christmas services.

Youth Activities: Sunday Club, Bible Class, 1st Denny Girls' Brigade, Holiday Clubs.

Social Events: Guild, Church Fete, Coffee mornings, Pastoral Care Group & Lunch Box.

Community Activities: Homestart Denny Mothers and Baby group, SMART Falkirk & Food Bank support. D&D Hearties.

Enjoy-a-Ball, Falkirk Council, The Native Soul Yoga class and a number of other community and church social events make use of our halls.

Trustees' Annual Report (cont)

Year ended 31 December 2024

Achievements and Performance

In 2024 we have been working towards creating a happy and lasting union with Haggs Parish Church and have been working with local churches planning towards a single charge in the future.

Weekly worship continues in Denny Old, with joint services at Haggs and churches within our cluster. These services have been worthwhile and enjoyable. We have been fortunate to have 5 communions again this year – feeling renewed in Jesus' sacrifice.

For those unable to attend, our live stream services, including our dedicated YouTube channel, are very popular with positive comments received from people watching remotely. Our sound system and filming equipment have recently been upgraded. We also use Facebook, our website and the local newspaper to advertise events and report to the community about the work that the Church does weekly. We now produce a quarterly joint magazine with Haggs in preparation for the union.

The pastoral team have invested in ID badges to make visiting care homes easier to access, as well as visiting people at home, in addition to the visits of the Minister as he cares for people in the Parish. He has been of great comfort to the bereaved. At Easter and Christmas, sweets and biscuits were again delivered to every member household.

We have been exploring the use of some special services involving both adults and our young people in the Church. These services have been enjoyable with many smiles as we share the stories together. The Girls' Brigade has grown further this year with many new girls starting for the first time in the autumn.

The outreach of our Church continues to be a high priority for us. The Holiday Club held at the end of the school summer holidays is still a very popular week, encouraging people not often in Church to join us on an informal basis while providing worshipful activities for the young people. The weekly Lunchbox café, staffed by our retired members, is very busy, creating a comfortable space for all members of the community and providing a reasonably priced filling lunch. Being at the centre of the town, many groups find the halls easily accessible, so they are used for regular clubs and ad hoc events.

We are looking to the future, bringing Christ into more people's lives within our community while maintaining positive committed relationships with our members and local Churches.

Financial Review

This year we have been able to carry out several necessary repairs to the church roof and building in line with the restrictions imposed by the Church of Scotland. As a result spending has increased over last year. Our Property Team continue to work hard to ensure the church remains wind and water proof.

The annual Garden Fete and the weekly Lunch Box continue to be significant sources of income and the efforts of all involved are greatly appreciated.

Commitment to the Church of Scotland continues to be met and will continue into the future. Our contribution to Giving to Grow this year was £32,472.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted cash funds of £8835, of which £3571 had been designated for fabric fund.

The Church also held £2492 of restricted funds which have been provided for the purposes specified in Note 2.

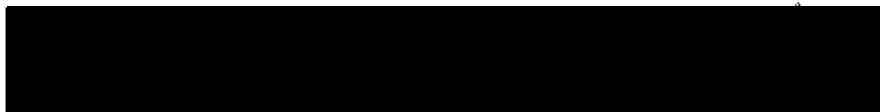
Trustees' Annual Report (cont)

Year ended 31 December 2024

Statement of Trustees' Responsibilities

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 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,



Date28/1/25.....

Independent Examiner's Report to the Trustees of Denny Old Parish Church

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 1 to 6.

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

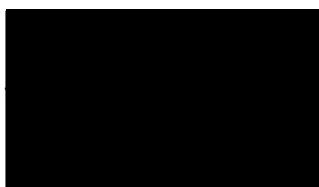
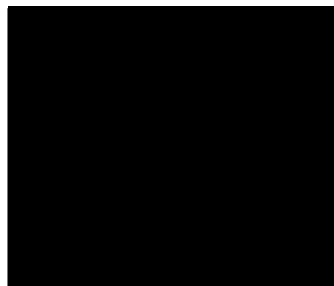
An examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual 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.

Name



Date 28/2/25

Denny Old Parish Church
Receipts and Payments Account
Year ended 31 December 2024

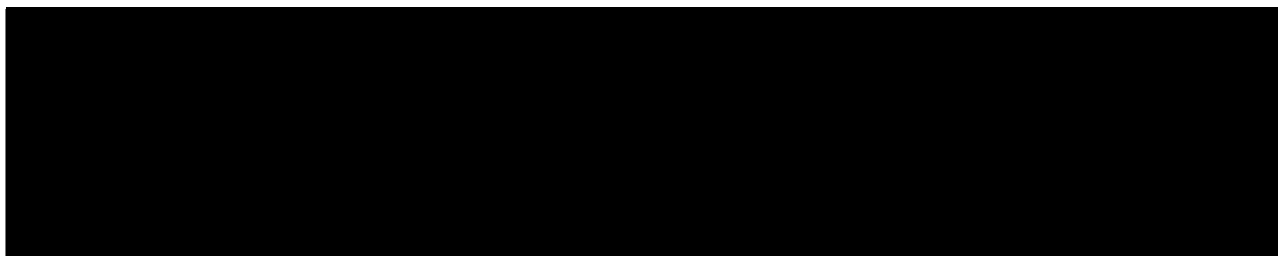
		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
		£	£	£	£	£
<u>Receipts</u>	Note					
Donations	3	37977			37977	38551
Activities for Generating Funds		16536			16536	16162
Fabric Fund		0			0	0
Life & Work		0			0	37
Charitable Activities			3504		3504	3930
Endowment Funds				2750	2750	0
Bank & Deposit interest		647			647	578
		<u>55160</u>	<u>3504</u>	<u>2750</u>	<u>61414</u>	<u>59258</u>
Rental of premises (church hall)		1534			1534	1304
<u>Total Receipts</u>		<u><u>56694</u></u>	<u><u>3504</u></u>	<u><u>2750</u></u>	<u><u>62948</u></u>	<u><u>60562</u></u>
<u>Payments</u>	4					
Costs of generating funds		101			101	88
Charitable activities		65625	10605	2750	78980	61659
Governance costs					0	100
<u>Total Payments</u>		<u><u>65726</u></u>	<u><u>10605</u></u>	<u><u>2750</u></u>	<u><u>79081</u></u>	<u><u>61847</u></u>
Excess of Receipts over Payments for the year before transfers		-9032	-7101	0	-16133	-1285
Transfers						
Fabric Fund		0			0	0
Education Fund			0		0	0
Total Transfers		0	0		0	0
Excess of Receipts over Payments for the year		<u><u>-9032</u></u>	<u><u>-7101</u></u>	<u><u>0</u></u>	<u><u>-16133</u></u>	<u><u>-1285</u></u>

Denny Old Parish Church
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>					
Bank & deposit balances brought forward	22305	2405	8372	33082	34366
<u>Movement in year:</u>					
Excess of Receipts over Payments for the year	-9032	-7101	5622	-16133	-1285
Bank & deposit balances carried forward	<u>13273</u>	<u>-4696</u>	<u>13994</u>	<u>16949</u>	<u>33081</u>
<u>Assets</u>					
Gift Aid Receivable	<u>5968</u>			<u>5968</u>	<u>6008</u>

The accounts were approved by the Kirk Session on 28/01/25.

For and on behalf of the Kirk Session



Denny Old Parish Church

Notes to the Accounts

1. Trustee Remuneration and Related Party Transactions

During the year 8 trustees received reimbursement of expenses incurred totalling £1,679.13. 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. No remuneration was paid to any trustees.

2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted funds					
Designated Fabric Fund	10759		7188	0	3571
Life & Work	-257	0	0	0	-257
General Fund	11803	59444	65726	0	5521
	<u>22305</u>	<u>59444</u>	<u>72914</u>	<u>0</u>	<u>8835</u>
Restricted funds					
Musical Endowment Fund	894			0	894
J K Shanks Benevolent Fund	0			0	0
McWatt Memorial Fund	66			0	66
Flower Endowment Fund	373	105	30	0	448
Education Fund	224			0	224
Dennyloanhead Memorial Fund	245			0	245
Collington Memorial Fund	67			0	67
Guild	397	3309	3275	0	431
Sunday Club	139	90	112	0	117
	<u>2405</u>	<u>3504</u>	<u>3417</u>	<u>0</u>	<u>2492</u>
Endowment funds					
Benevolent Fund	172	0	0	0	172
Capital Funds	8200	0	2750	0	5450
	<u>8372</u>	<u>0</u>	<u>2750</u>	<u>0</u>	<u>5622</u>
Total funds	<u>33082</u>	<u>62948</u>	<u>79081</u>	<u>0</u>	<u>16949</u>

Purposes of Designated Funds

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

Purposes of Restricted Funds

Musical Endowment Fund: The Trustees have set aside funds for the purchase of music resources.

JK Shanks Benevolent Fund: This fund is administered by the minister of the congregation.

McWatt Memorial Fund: This is a fund to provide Sunday Club awards.

Flower Endowment Fund: This is a fund to provide flowers for display during services of worship.

Education Fund: This is a fund to provide education within the congregation.

Dennyloanhead Memorial Fund: This is a fund for the youth of the parish.

Collington Memorial Fund: This is a fund for the Sunday Club.

Guild: This fund is administered by the Guild.

Sunday Club: This fund is administered by the Sunday Club.

Purposes of Endowment Funds

Income from the Benevolent Fund is administered by the Kirk Session.

Income from the Capital Funds: Only the interest from these funds is to be used.

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
3. Analysis of Donations					
WFO Scheme (non Gift Aid)	9208			9208	9011
Gift Aid Donations	19870			19870	19525
Tax recovered on Gift Aid Donations	6385			6385	6937
Ordinary offerings (Open Plate)	889			889	1121
Other offerings, donations, etc.	675			675	699
Congregational organisations	100			100	1158
Weddings & funerals	850			850	100
	<u>37977</u>			<u>37977</u>	<u>38551</u>
4. Analysis of Other Income					
Regular fund raising events	16536			16536	16162
Interest from current account	647	0		647	620
Fabric Fund		0		0	0
Life & Work	0			0	37
Miscellaneous	2750			2750	0
Flower Fund		105		105	238
Guild		3309		3309	3470
Sunday Club		90		90	180
Use of premises	1534			1534	1304
	<u>21467</u>	<u>3504</u>	<u>0</u>	<u>24971</u>	<u>22011</u>
5. Analysis of Payments					
Costs of generating funds					
Offering envelopes	101			101	88
	<u>101</u>	<u>0</u>	<u>0</u>	<u>101</u>	<u>88</u>
Charitable activities					
Giving to Grow allocation	32472			32472	29817
Presbytery dues	1007			1007	921
Minister's expenses	1014			1014	1453
Pulpit supply	600			600	225
Other staffing costs	5900			5900	6420
Fabric repairs & maintenance	11038			11038	4586
Council Tax	1368			1368	2483
Heat and light	6170			6170	5002
Water Rates & Insurance	2851			2851	2800
Church cleaning materials	463			463	784
Organ & music	508			508	486
Printing, stationery and postage	981			981	1255
Fabric Fund	0	7188		7188	0
Life & Work	0			0	0
Flower Fund		30		30	40
Guild		3275		3275	3564
Sunday Club		112		112	101
Endowment funds				0	0
Other expenses	1253			1253	1714
	<u>65625</u>	<u>10605</u>	<u>0</u>	<u>76230</u>	<u>61651</u>
Governance costs					
Independent examiner's fees				0	100
Total Payments	<u>65726</u>	<u>10605</u>	<u>0</u>	<u>76331</u>	<u>61839</u>

6. 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) £38,884.

7. Collections for Third Parties

	2024 £	2023 £
Poppy Scotland	0	127
Christian Aid - Turkey & Syria Appeal	0	801
Strathcarron Hospice	0	528
Israel/Palestine Appeal	0	399
Christian Aid	460	0
	<u>460</u>	<u>1855</u>

APPENDIX

FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES FOR THE BENEFIT OF THE CONGREGATION

221342 Denny Old

2024

£

CAPITAL ACCOUNT

Credit balances at 31 December	38954.97
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Market value of balances at 31 December	38954.97
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REVENUE ACCOUNT

Credit balance at 31 December	4809.94
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TEMPORARY ACCOUNT

Credit balance at 31 December	-
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Individual Fund

Purpose: Fabric

2024

EXPENDABLE

Credit balances at 31 December	226.82
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Market value of balances at 31 December	226.82
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PERMANENT ENDOWMENT

Credit balances at 31 December	2493.83
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Market value of balances at 31 December	2493.83
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