

FALLIN PARISH CHURCH OF SCOTLAND

Annual Report and Accounts of the Trustees For the year ended 31st December 2023

Congregation No: 231409

Charity No: SC028465

Receipts and Payments

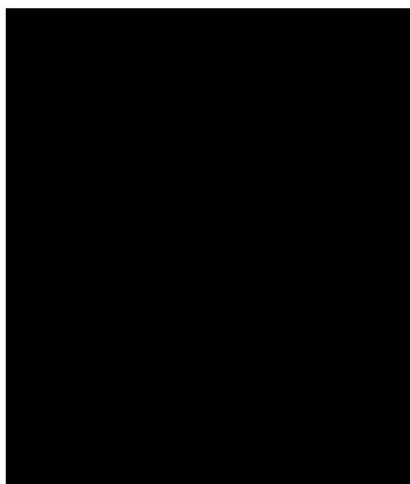
Reference and Administrative Information

Charity Name:	Fallin Parish Church of Scotland
Charity Registration Number:	SC028465
Congregation Reference No:	231409
Contact Address:	1 Hirst Court Fallin Stirling FK7 7HZ

Trustees

Moderator:

Kirk Session:



Principal Office-bearers

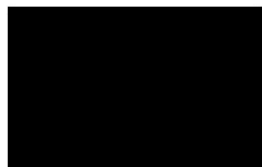
Moderator:

Session Clerk:

Church Treasurer:



Independent Examiner



Bankers

Bank of Scotland,
1 Munro Road
Stirling
FK7 7SY

Trustees' Annual Report Year ended 31 December 2023

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

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 and commitment to contribute to the management affairs of the Church. The Rev. Alison Grainger inducted by Perth Presbytery is also a Trustee.

Organisational Structure

The Kirk Session is chaired by the Minister. The Session aims to meet bimonthly throughout the year.

Objectives and Activities

The Church of Scotland, of which Fallin is a parish, is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 of every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Fallin Parish Church provides a setting for Christian Worship in the locality of the Stirlingshire villages of Fallin and Throsk where each Sunday a Service is arranged and conducted. The objective of the Service of Worship is to glorify God and to increase the congregation's knowledge of the Christian Faith by means of the teaching presented in the Sunday Sermon. The same object of promotion of knowledge of the Christian Faith forms part of the activities of the Fallin Parish Church Club, Jaffa Army and Girl Squad. The café, Living Room, which runs once a week during school term time, does so on a less formal basis.

Fallin Parish Church does not operate in isolation but maintains links with other churches, e.g. by participating in a range of Ecumenical events such as the Stirling area Palm Sunday joint service and the International World Day of Prayer. There remain no other churches within the parish area.

The Church maintains links with the local community by arranging events with a wider appeal, e.g. the Summer and Christmas Fayres, the Grangemouth Choral visit, social/fun evenings and Ceilidhs.

Fallin Parish Church believes that it has a duty of service to the local community and this is effected by providing help for people in need of emotional and psychological support both within and outwith the congregation by a range of pastoral care involving the Minister and the Elders of the congregation. It also seeks to fill identified gaps in community provision, as seen with "The Living Room" for adults and the youth groups for children and young people.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Achievements and Performance

Sunday Worship

Average weekly attendance is 40 persons. Attendance, however, substantially increases for special services such as Harvest Thanksgiving, Baptisms, Christmas and the quarterly Holy Communion Services. Provision is made for primary age and preschool children during the services.

Monthly all age services are run in the Church Halls. These have become a very effective way of worshipping in a different style and creating bonds between those attending.

Jaffa Army

This has grown out of the former FPC (see below) members who now attend Secondary school meeting weekly under the supervision of trained leaders encouraging fellowship and Christian growth alongside the youth leaders.

Fallin Parish Church Club

This organisation has run for many years. It was formed as an alternative to, but incorporating some of the features of, the traditional Sunday School. It attracts a regular attendance on Friday evenings from September to March of about 30 children of Primary School age. The emphasis is on fun and includes singing, games and participation in projects around biblical and social themes.

Coffee Mornings

A regular gathering of parishioners takes place on most Saturday mornings of the year. For these participants, it is a place to meet as friends to share their own joys and sorrows and those of the local community. These gatherings are also appreciated by the Kirk Session as good "fundraisers" for the Church.

Girl Squad

This group consists of 40 girls from the age of 5 upwards and meets on Monday evenings from autumn to spring. The leaders are members and adherents of the congregation, all of whom have participated in the Church of Scotland's Child Protection training.

The Living Room

This runs on a regular basis on Tuesday afternoons and is open to and used by all members of the community.

Fallin Community Voice

The Church has participated in community events which have been organised by Polmaise Community Council and Fallin Community Voice reaching out to the wider community within Fallin and Throsk. Rev Alison Grainger is also a trustee on the Fallin Community Voice committee.

Trustees' Annual Report (cont)

Year ended 31 December 2023

Financial Review

The principal sources of income of the congregation are (i) members' weekly offerings and donations on the occasions of annual church festivals and (ii) sums raised at regular fund raising events throughout the year. Details of the above can be seen respectively in notes 3 and 4 to the Accounts on Page 10. The expenditure incurred by the congregation is fully detailed in note 5 to the Accounts on Page 10.

The regular income of the congregation has met the normal running costs of the Church and a deficit this year has been incurred as shown below.

	2023	2022	2021
	£	£	£
Total receipts	30,038	22,055	23,938
Total payments	<u>33,663</u>	<u>21,662</u>	<u>29,558</u>
Surplus (Deficit)	<u>(3,625)</u>	<u>393</u>	<u>(5,620)</u>

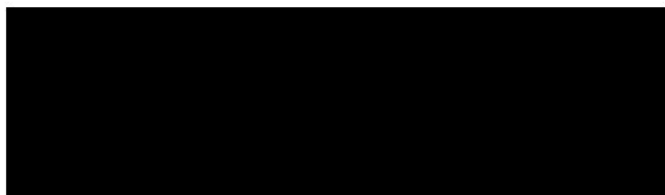
Reserves Policy

The Trustees do not operate a Reserves Policy per se. The overall financial objective is to ensure that there is sufficient income annually to meet commitments to the Ministries & Mission allocation of the Church of Scotland and for the upkeep of the congregation's own Church properties. As a substantial portion of the specific fundraising activities takes place after April in each calendar year, the Trustees need to hold monies on General Fund to cover reduced income in the earlier part of the year. Also as Church properties age and there is always the prospect of unforeseen costly repairs, the Trustees consider it necessary to maintain a sum on a designated Fabric Fund.

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,



Fallin Parish Church of Scotland SC028465

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

I report on the accounts of the charity for the year ended 31st December 2023 which are set out on pages 7 to 11.

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 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.

Date:

4.4.24

Fallin Parish Church of Scotland
Receipts and Payments Account
Year ended 31 December 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<u>Receipts</u>	Note				
Donations	3	14,545	4,246	18,791	11,670
Activities for Generating Funds	4	9,698	0	9,698	9,510
Bank interest		0	0	0	0
Hall lets		590	0	590	635
Grants		0	0	0	0
Funerals & Weddings		959	0	959	240
<u>Total Receipts</u>		25,792	4,246	30,038	22,055
<u>Payments</u>	5				
Costs of generating funds		0	0	0	0
Charitable activities		24,579	9,084	33,663	21,662
<u>Total Payments</u>		24,579	9,084	33,663	21,662
Excess/(Deficit) of Payments over Receipts for the year		1,213	(4,838)	(3,625)	393

Fallin Parish Church of Scotland
Statement of Balances
At 31 December 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Bank & Cash Balances					
Brought Forward		23,664	(1,082)	22,582	22,189
Movement in year					
Excess/(Deficit) of Payments over Receipts for the year		1,213	(4,838)	(3,625)	393
Carried Forward		<u>24,877</u>	<u>(5,920)</u>	<u>18,957</u>	<u>22,582</u>

Assets

Not applicable

Liabilities

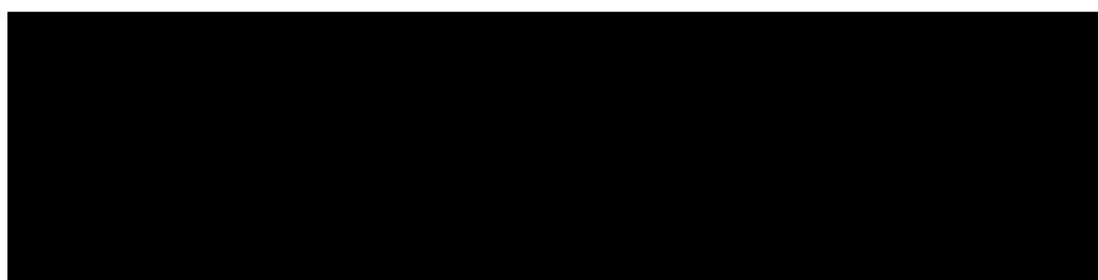
Not applicable

Investments

Fallin Parish Church of Scotland has no investments.

The accounts were approved by the Kirk Session and Congregational Board on 4th April 2024.

For and on behalf of the Kirk Session and Congregational Board



Fallin Parish Church of Scotland

Notes to the Accounts

Year ended 31 December 2023

1. Trustee Remuneration and Related Party Transactions

No Trustees were paid remuneration and no person related to a Trustee received remuneration for services provided.

2. Movements in Funds

	At 1 January 2023 £	Receipts £	Payments £	Transfers £	At 31 December 2023 £
Unrestricted funds					
Designated Fabric Fund	0	0	8,603	8,603	0
Designated Fallin Parish Church Club Fund	2,655	1,222	481	0	3,396
Legacy Fund	0	0	0	0	0
General Fund	18,321	25,792	24,457	(8,725)	10,931
	<u>20,976</u>	<u>27,014</u>	<u>33,541</u>	<u>(122)</u>	<u>14,327</u>
Restricted funds					
Outreach Fund	0	0	122	122	0
Flower Fund	447	0	0	0	447
Benevolent Fund	0	0	0	0	0
Toilet Fund	1,159	1,124	0	0	2,283
Mrs Spence Foundation	0	1,900	0	0	1,900
	<u>1,606</u>	<u>3,024</u>	<u>122</u>	<u>122</u>	<u>4,630</u>
Total funds	<u>22,582</u>	<u>30,038</u>	<u>33,663</u>	<u>0</u>	<u>18,957</u>

Purposes of Designated Funds

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

Fallin Parish Church Club Fund: These funds are for the use of the young persons' club which meets on Friday evenings during part of the year.

Toilet Fund: Set up in 2022 to fund upgrade to church hall toilets to make them accessible to all.

Purposes of Legacy Fund

This fund holds monies donated in memory of loved ones to be used at the discretion of the Trustees to enhance Church furnishings and/or property.

Purposes of Restricted Funds

Outreach Fund: The sole use of this fund is for the congregation's outreach programme.

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

Benevolent Fund: This is a fund to aid any parishioner in special need.

Mrs Spence Foundation: Set up in 2023 to celebrate Mrs Spence's 100th birthday for the purpose of sending a candidate to the Interfaith Course on the Environment on Iona in September 2024.

Fallin Parish Church of Scotland
Notes to the Accounts (cont)
At 31 December 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
3. Analysis of Donations				
FWO Scheme (non Gift Aid)	5,808	0	5,808	770
Gift Aided Church Offerings	4,369	0	4,369	4,389
Tax Recovered-all Gift Aid Donations	0	0	0	0
Ordinary Offerings (Open Plate)	2,882	0	2,882	3,181
Other Offerings & Donations – Toilet Fund, Parish Club, etc	1,478	4,246	5,724	1,814
Sundries				1,514
Retiring collections	8	0	8	2
Charity collections	0	0	0	0
	<u>14,545</u>	<u>4,246</u>	<u>18,791</u>	<u>11,670</u>
4.				
Coffee Mornings	3,839	0	3,839	3,144
Fund-raising	4,314	0	4,314	4,235
Summer Fayre	851	0	851	680
Christmas Fayre	694	0	694	1,451
	<u>9,698</u>	<u>0</u>	<u>9,698</u>	<u>9,510</u>
5. Analysis of Payments				
Costs of generating funds				
Offering envelopes & printing costs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charitable activities				
Ministries & Mission allocation	12,757	0	12,757	8,013
Presbytery dues	329	0	329	230
Minister's expenses				563
Pulpit supply	289	0	289	100
Fabric repairs & maintenance	0	8,603	8,603	2,820
Heat and light	8,624	0	8,624	5,311
Insurance	2,368	0	2,368	2,211
Information technology expenditure	90	0	90	1,937
Outreach work costs	122	0	122	72
Fallin Parish Club expenses	0	0	0	405
Charity expenses	0	481	481	0
	<u>24,579</u>	<u>9,084</u>	<u>33,633</u>	<u>21,662</u>

Fallin Parish Church of Scotland
Notes to the Accounts (cont)
At 31 December 2023

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 £30,135 and the maximum stipend (after 5 years) was £37,032.

7. Collections for Third Parties

A non monetary collection was taken of goods for the food bank which run throughout the year in the church hall for people within the villages of Fallin and Throsk.