

The Church of Scotland
Clackmannan Parish Church

RECEIPTS AND PAYMENTS ACCOUNTS

2025

Congregation No: 231401
Charity No: SC002324

Reference and Administrative Information

Charity Name: Clackmannan Parish Church of Scotland

Charity Registration Number: SC002324

Congregation Reference Number: 231401

Contact Address: c/o The Treasurer
Clackmannan Parish Church of Scotland
31 Hawkhill Road
Kincardine
FK10 4QT

Trustees

Kirk Session

Mr Alexander Birrell
Mr Duncan Brember
Mrs Maureen Brember
Miss Margaret Anne Dawson
Mrs Elizabeth Fleming
Mr Andrew Kidd
Mrs Margaret Kidd
Mrs Elizabeth McDonald
Mr Garry McPhee
Mr James Millar
Mrs Mary Millar
Mrs Anne Paterson
Mrs Helene Paterson
Mr Leslie Pike
Rev. Austin Wicks

Congregational Board

Mrs Jill Burdett (from 01/06/2025)
Mrs Gayle Fisher
Mrs Jean Hillis
Mr Craig Hislop
Mrs Maryann Hislop
Miss Joyce Morrison
Mrs Margaret Sneddon
Mrs Margaret Young (until 01/06/2025)

Principal Office Bearers

Minister:	Rev. Austin Wicks
Session Clerk:	Mr James Millar
Clerk to the Board:	Miss M Anne Dawson
Church Treasurer:	Miss Joyce Morrison

Independent Examiner

Gillian Walker
FCCA MCIB PM.DIP
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Bankers

Bank of Scotland
21 Mar Street
Alloa
FK10 1HR

Trustees' Annual Report
Year ended 31 December 2025

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Model Deed of Constitution.

Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board 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 Congregational Board is appointed from within the congregation and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they may seek re-election at the next Stated Annual Meeting.

Organisational Structure

The Kirk Session, which is responsible for spiritual affairs of the church meets six times per year and the Minister, as Moderator, chairs its meetings. The Congregational Board, which is responsible for the temporal affairs of the church meets six times in a year and meetings are chaired by the Minister. Sub-committees to consider issues relating to Finance, Property, Fundraising and the Church Office have no decision-making authority but may make recommendations to the Congregational Board.

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.

Within Clackmannan Parish Church of Scotland the Kirk Session has adopted the following Mission Statement: "God has called his people in Clackmannan Parish Church, under His guidance, to be a congregation committed to sharing Jesus' Word and Love within the Community." To fulfil this mission the Church holds services of worship each Sunday morning and once per month in the afternoon, together with additional services at Christmas and Easter. There is interaction with the local Primary School with end of sessions services and the children visiting the Church. The Minister visits the school regularly. We also have a Worship Group whose members help regularly with the conduct of worship. Our choir regularly participates in worship. Occasional social events are held e.g. silent auctions, concerts and a popular Festival of Christmas. Clackmannan Parish Church promotes Fairtrade and a monthly Fairtrade stall is held after morning service. The congregation also continues to support Christian Aid.

Trustees' Annual Report (continued)
Year ended 31 December 2025

Achievements and Performances

I reported last year on the resignation of our then organist and that there was a possible replacement for her. I am pleased to report that Maciej Piszczalka has now completed (January 2026) one year as our permanent Organist. We wish him well in his studies at Glasgow University.

It is hard to believe that our Minister will be completing two years of service to our linked charge of Clackmannan linked with Sauchie and Coalsnaughton in March 2026. He continues to foster close links with community organisations in both communities, and in particular with the local Primary Schools. We had a most enjoyable visit from his parents during the summer of 2025; both of whom are ministers in America.

Several successful events were held during the year. It would be remiss of me not to highlight the Festival of Christmas. A lot of work goes into the organisation of the event, but the effort made reaps its reward when the visitors see the many Christmas trees and displays. We are grateful for the community support for this venture and for the financial contribution made to our funds from the generous donations made by the visitors.

The Worship Group continues to support the congregation by standing in when our minister is on holiday.

Jim Millar
Session Clerk

Financial Review

The Church's principal source of income is weekly offerings which in 2025 totalled £47016. This was an increase of £322 on the previous year. We continue to maximise the gift aid scheme and during 2025 we received from this the sum of £11013 to the general account and a further £144 to the floodlighting account. We once again held our popular Festival of Christmas, and the income from this event was £3737. Total expenditure was £3910 more than the previous year, mainly due to fabric costs and an increase in our Giving to Grow allocation as this was the first year in which we had a minister for the full year. At the end of the year the general fund showed a deficit of £25 and the fabric fund a deficit of £1195. Overall funds a surplus of £33652. This surplus was due to an increase in our endowment funds value of £35194.

Reserves Policy

It is the Trustees' policy to hold reserves where possible against unexpected expenditure. At the year end the Church held unrestricted funds of £47277 of which £4127 is designated for fabric purposes. A further £560 is designated funds for the Sunday School. The remaining balance of £42590 represents around seven months expenditure. The Church also held £26188 of restricted funds which have been provided for the purposes specified in note 2.

Trustees' Annual Report (continued)
Year ended 31 December 2025

Statement of Trustees' Responsibilities

The members of the Kirk Session and Congregational Board 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 and Congregational Board 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 (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,

James Millar

James Millar
Session Clerk

26th January 2026

CLACKMANNAN PARISH CHURCH OF SCOTLAND

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLACKMANNAN PARISH CHURCH OF SCOTLAND (SC002324) YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity SC002324 for the year ended 31 December 2025, which are set out on pages 1 to 7.

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 ('the 2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended).

I am appointed to examine the accounts under section 44 (1)(c) of the 2005 Act.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 seeking explanations from the trustees about 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.

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 Accounting Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounting 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.

Gillian Walker

Gillian Walker FCCA
Independent Examiner
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Date: 27 February 2026

Clackmannan Parish Church of Scotland
Receipts and payments accounts for the year ended 31st December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Receipts						
Donations	3	63363	2263	0	65626	60840
Deposit Interest		485	0	0	485	477
Investment Income		0	0	1886	1886	1881
		<u>63848</u>	<u>2263</u>	<u>1886</u>	<u>67997</u>	<u>63198</u>
Use of premises		1292	0	0	1292	1032
Incoming resources from charitable activities		5385	880	0	6265	4559
		<u>6677</u>	<u>880</u>	<u>0</u>	<u>7557</u>	<u>5591</u>
Total Receipts		<u>70525</u>	<u>3143</u>	<u>1886</u>	<u>75554</u>	<u>68789</u>
Payments	4					
Costs of Generating Funds		163	0	0	163	173
Charitable Activities		72347	4240	0	76587	72683
Governance Costs		346	0	0	346	330
		<u>72856</u>	<u>4240</u>	<u>0</u>	<u>77096</u>	<u>73186</u>
Total Payments		<u>72856</u>	<u>4240</u>	<u>0</u>	<u>77096</u>	<u>73186</u>
Excess of Receipts over Payments for the year before transfers		-2331	-1097	1886	-1542	-4397
Transfers		135	1751	-1886	0	0
Excess of Receipts over Payments for the year		<u>-2196</u>	<u>654</u>	<u>0</u>	<u>-1542</u>	<u>-4397</u>

Clackmannan Parish Church of Scotland
Statement of balances at 31st December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank and Deposit Balances					
Bank and Deposit Balances b/fwd	49473	25534	61150	136157	120909
Movement in year:					
Excess of Receipts over Payments for year	-2196	654	0	-1542	-4397
Gain (Loss) on Revaluation	0	0	35194	35194	19645
Bank and Deposit Balances c/fwd	<u>47277</u>	<u>26188</u>	<u>96344</u>	<u>169809</u>	<u>136157</u>
Investments at market value (cost £14674)					61150
Assets					
Gift Aid receivable	4622	0	0	0	4605
Liabilities					
Cost of repairs not yet billed	0	1800	0	1800	1800
Independent examiner fee	355	0	0	355	346

The accounts were approved by the Kirk Session and Congregational Board on 26th January 2026.

For and on behalf of the Kirk Session and Congregational Board

James Millar

..... Session Clerk

Joyce E Morrison

..... Treasurer

Clackmannan Parish Church of Scotland Notes to the accounts

1 Trustee Remuneration and Related Party transactions

During the year one Trustee received expenses of £265.28, consisting of travel and telephone expenses.

One Trustee, Mr Garry McPhee, received remuneration of £2400 for Church Officer duties.

2 Movement in Funds	At 1 Jan 2025	Receipts	Payments	Transfers	Gain/Loss on revaluation	At 31 Dec 2025
Unrestricted Funds						
Designated fabric fund	5322	1500	-2695	0	0	4127
Sunday School fund	676	0	-116	0	0	560
General fund	43475	69025	-70045	135	0	42590
	<u>49473</u>	<u>70525</u>	<u>-72856</u>	<u>135</u>	<u>0</u>	<u>47277</u>
Restricted Funds						
Miss Buick bequest	13215	0	0	0	0	13215
Floodlight fund	4115	1258	-1140	0	0	4233
Flower fund	446	805	-767	0	0	484
Stained Glass Window appeal	2262	0	0	0	0	2262
Powerpoint	54	0	0	0	0	54
Sound System	385	0	0	0	0	385
Secret Child Project	633	200	-432	0	0	401
Roof repair fund	1072	0	0	0	0	1072
Faith in Community	300	0	-150	0	0	150
Renovation Fund	3052	880	0	0	0	3932
Income from Bruce Trust	0	0	-1751	1751	0	0
	<u>25534</u>	<u>3143</u>	<u>-4240</u>	<u>1751</u>	<u>0</u>	<u>26188</u>
Endowment Funds						
Bruce Trust	54770	1751	0	-1751	34694	89464
Horne Bequest	6380	135	0	-135	500	6880
	<u>61150</u>	<u>1886</u>	<u>0</u>	<u>-1886</u>	<u>35194</u>	<u>96344</u>
Total Funds	<u>136157</u>	<u>75554</u>	<u>-77096</u>	<u>0</u>	<u>35194</u>	<u>169809</u>

Purposes of Designated Funds

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

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School. Other donations and income from fundraising organised by the Sunday School are also paid into this fund.

Purposes of Restricted Funds

The Miss Buick Bequest was a legacy stipulated by the donor to be used only for "the benefit of the congregation". It therefore cannot be used on the Manse for any purpose.

The Floodlighting Fund is a scheme whereby members of the congregation and the public pay a daily sum towards the upkeep of the floodlighting scheme. This fund can only be used for repairs and maintenance of the floodlighting and electricity.

The flower fund is made up of donations given to place flowers in the sanctuary weekly.

The Stained Glass Window Fund is an appeal to which members of the congregation and the public donated monies to be used only for the repair and restoration of the stained glass windows.

The Powerpoint Fund is made up of donations given to facilitate the installation of Powerpoint in the Church.

The Sound System Fund is made up of a donation received during 2009 plus gift aid recovered on the same. It

is to be used purely for the renewal and upkeep of the sound system in the church. A further donation to this fund was received in 2019.

The Secret Child Project - during 2013 the congregation donated £282 towards a special collection for Don & Betty Cameron. £136 was spent on gifts for them and they then requested the rest be donated towards the Secret Child Project. The Board decided to set up a monthly payment to this charity and invite donations from the congregation. In 2024, because the project had been well supported, the Trustees decided to double the monthly donation.

The roof repair fund was set up in 2015 to gather donations, grants and fundraising towards repairs of the church roof. Faith in Community - during 2020 a grant of £300 was received to be used towards keeping in touch with congregation and community.

Renovation fund - during 2023 Bargains and Bites donated the sum of £3052, to be reserved for building renovations.

Further donations and fundraising events will be added to this as and when.

Purposes of Endowment funds

Income from the Bruce Trust is to be used only against the payment of the Minister's stipend.

Income from the Horne Bequest is for general purposes.

Clackmannan Parish Church of Scotland
Notes to the Accounts (continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations					
WFO Scheme (non Gift Aid)	7610	0	0	7610	7607
Gift Aid Donations	36919	0	0	36919	36120
Tax Recovered on Gift Aid	11103	144	0	11247	11280
Ordinary offerings (open plate)	2487	0	0	2487	2967
Other Offerings, Donations etc	5244	2119	0	7363	2866
	<u>63363</u>	<u>2263</u>	<u>0</u>	<u>65626</u>	<u>60840</u>

Notes to the accounts (continued)

4 Analysis of Payments

Costs of generating funds

Investment Managers' fees
Offering envelopes

Investment Managers' fees	0				
Offering envelopes	163	0	0	0	0
	<u>163</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>173</u>

Charitable Activities

Giving to Grow allocation
Presbytery Dues
Minister's expenses
Removal costs
Pulpit Supply
Other staffing costs
Fabric repairs and maintenance
Council Tax
Heat & Light
Insurance
Other building costs
Church Office expenses
Organ and music
Flowers
Growing Young
Gifts and presentations
Sunday School expenses
Donations to other charities
Other costs

Giving to Grow allocation	35794	1751	0	37545	35453
Presbytery Dues	1124	0	0	1124	1166
Minister's expenses	497	0	0	497	247
Removal costs	0	0	0	0	753
Pulpit Supply	200	0	0	200	1125
Other staffing costs	8411	0	0	8411	8198
Fabric repairs and maintenance	11955	168	0	12123	8043
Council Tax	1405	0	0	1405	1029
Heat & Light	3570	972	0	4542	5550
Insurance	5026	0	0	5026	5270
Other building costs	575	0	0	575	306
Church Office expenses	2437	0	0	2437	3169
Organ and music	776	0	0	776	626
Flowers	0	767	0	767	687
Growing Young	0	150	0	150	0
Gifts and presentations	228	0	0	228	215
Sunday School expenses	116	0	0	116	0
Donations to other charities	0	432	0	432	378
Other costs	233	0	0	233	468
	<u>72347</u>	<u>4240</u>	<u>0</u>	<u>76587</u>	<u>72683</u>

Governance Costs

Independent Examiner's Fee

Independent Examiner's Fee	346	0	0	346	330
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Total Costs

Total Costs	<u>72856</u>	<u>4240</u>	<u>0</u>	<u>77096</u>	<u>73186</u>
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Clackmannan Parish Church of Scotland
Notes to the accounts (continued)

5 Minister's stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contribution 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 £31642 and the maximum (in the fifth and subsequent years) was £39856.

6 Collections for third parties

	2025 £	2024 £
Christian Aid	734	970
HIV programme (Souper Sunday)	0	400
Church of Scotland Moderator's Challenge (Christmas Eve)	0	250
Mamie Martin Fund	400	250
Christian Aid "no crib for a bed" appeal (Christmas Eve)	235	0

Appendix to the accounts

Consolidated Fabric Funds held by Church of Scotland on behalf of the congregation

		Debit	Credit
Fund 50 - Consolidated Fabric Fund - Rev			
Opening balance			1475.60
15/02/2025	Interest Q/E 31/12/24	0.00	10.72
15/02/2025	Interest Q/E 31/12/24	0.00	2737.36
15/05/2025	D/F INT 662314017	0.00	4357.77
15/05/2025	Interest Q/E 31/03/25	0.00	37.38
15/08/2025	Interest Q/E 30/06/25	0.00	77.44
15/11/2025	D/F INT 662314017	0.00	7093.02
15/11/2025	Interest Q/E 30/09/25	0.00	88.66
19/11/2025	Allocation of support costs 2025 - IN	30.00	0.00
19/11/2025	Allocation of support costs 2025 - CI	290.00	0.00
TRANSACTIONS		320.00	14402.35
Closing balance			15557.95
Fund 56 - Consolidated Fabric Fund - Cap (II)			
Opening balance			336092.53
Closing balance			336092.53
Fund 85 - Temporary Funds			
Opening balance			0.00
Closing balance			0.00