

The Church of Scotland

Menstrie Parish Church

2025

RECEIPTS AND PAYMENTS ACCOUNTS

Congregation No: 231420

Charity No: SC004778

Trustees' Annual Report

Year ended 31 December 2025

Reference and Administrative Information

Charity Name: Menstrie Parish Church

Charity Registration Number: SC004778

Congregation Reference No: 231420

Contact Address 18 Glenview
Menstrie
FK11 7HW

Trustees

KIRK SESSION

Heather Bain	Laura Christie	Susan Delaney	Rev Michael Goodison
Michael Hamilton	Janette Hunter	Graham Hunter	Julie Lucas
James McAlpine	Calum MacLeod	Ray McLeod	Lilian McVey
Isobel Munro	Richard Paterson	Margaret Perry	Jill Ross
Les Sawers	Sandra Small	Ian Watson	Annette Young
Jim Young			

Principal Office Bearers

Minister: Rev. Michael Goodison

Session Clerk: Jim Young

Church Treasurer: James McAlpine

Independent Examiner

Neil Mackinnon
Arm in Arm Accounting
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Bankers

Bank of Scotland,
21 Mar Street,
Alloa

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 Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

The members of the Kirk Session are the Trustees as Menstrie Parish Church has adopted the Unitary Constitution.

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 is responsible for all aspects of the running of the Church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate. The Kirk Session normally meets on a two-monthly basis.

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.

Trustees' Annual Report (continued)

Year ended 31 December 2025

Achievements and Performance

The Roll of Menstrie Parish Church on 31 December 2025 was 259 members.

Weekly services are led by the minister with members of the Worship Group assisting on special occasions. A slight increase in regular attendance has been noted.

Worship

Sunday morning worship is held at 11.00 a.m. with an average attendance of 40+ participants. Evening worship is usually arranged during Holy Week and Advent. Formal Communion services take place four times in each calendar year-in March, June, September and December. Short Communion services take place in all other months following the Sunday morning service. Home Communion services are offered to those who cannot attend the formal Communion service. Additional worship services are held throughout the year including Armistice/Remembrance; Primary School end of term; World Day of Prayer.

Activities

Guild - as part of the National Guild, members usually meet during the afternoon of the 4th Monday of each month between September and April, with a widely varied programme of speakers. Members contribute to Church life during Holy Week and fundraising activities as well as supporting the National Guild Project.

Tea in Two - is open to all who care to drop in for refreshments and a chat on a Wednesday morning. It caters for up to 30 participants, including both men and women - many look forward to this occasion, especially those for whom it may be one of a limited number of social interactions in a week.

The Christmas Fayre was held on the second last Saturday in November, with a variety of stalls from the congregation, community groups and designated charities.

Doors Open Weekend - was held on the last weekend in September 2025. Our Church participated in this event to highlight the history of our stained-glass window.

Trustees' Annual Report (continued)

Year ended 31 December 2025

The Pastoral Care Group organises visits to those who are housebound or in care homes, working alongside the Minister. In addition to the pastoral duties members of the Group coordinate collections and events for Christian Aid and Poppy Scotland. They distribute donations at Harvest Thanksgiving and Gift Sunday to projects such as 'The Gate' and Alloa Women's Aid as well as to the housebound and care homes.

Safeguarding - the Safeguarding Co-ordinator keeps all Trustees informed and updated on Safeguarding issues, training and adults who have received new PVG clearance.

Craft Group - normally meets on Tuesday afternoons where participants from throughout the Parish and further afield enjoy making a variety of different crafted articles in a friendly and informal group setting.

Busy Beezzzz - meet on Thursday afternoons; primarily producing goods for the Blythswood Care annual shoebox appeal.

Tunes-in-2- our singing group have formed under the direction of the Church Organist and meet on a Wednesday morning to enjoy singing a range of Church musical items.

In addition, a variety of various other events, such as Quiz Nights, Soup Lunches, Table-top sales, are organised throughout the year by the church as both community gatherings and fund-raising opportunities.

Trustees' Annual Report (continued)

Year ended 31 December 2025

Financial Review

The accounts for 2025 show a deficit of £15498. This is a different outcome from that of 2024 when a surplus of £10476 was recorded.

A decision had been taken in early 2025 to undertake a number of tasks that required to be completed to keep the Church properties in good condition.

One of these projects was to re-site internally the main office space into the former Vestry and release Extension Room 1 as an expanded meeting room or as a facility for greater community use.

Considerable work was undertaken by members and contractors were employed to upgrade electrics, level floors, recarpet rooms and decorate professionally Room 1. This cost £4776 although a 50% grant was successfully achieved from Stirling and Clackmannanshire Environmental trust towards this cost.

Carpets were replaced in the former vestry and Session Room at a cost of £1135 to complete the work.

Another contract with a local Roofing company was awarded to fully check and repair the slating of the Church Hall. This cost £2328

Additionally the Hall Roof had Safety Boarding installed on the roof for Health and Safety reasons at a cost of £4528.

An unexpected cost of almost £2000 was incurred to replace one of the two Ambi-rad Heating Units in the Hall in February.

A further cost of £1134 was incurred in October with the discovery of hidden leaking pipework behind walling in the extension area.

All of the above expenditure amounted to £15900.

The principal source of the Church's income continues to be the giving by members whether by weekly Free-Will Offering, Standing Order or Open Plate along with the associated Gift Aid Tax Recovery..

All donations dropped from £63020 in 2024 to £58545 in 2025 which is almost identical to that in 2023 (£57665).

Fund raising activities income dropped back by £837 to £8992 during 2025.

Hall Letting income rose by £1222 to £8642.

Total receipts totalled £78960 which was a decrease from £86133 in 2024 although this is an increase of £4299 on the 2023 figure.

Payments totalled £94458 compared to £75657 in 2024 and £74406 in 2023. This has been explained above.

It should be noted that energy costs have risen from £3340 in 2023 to £5693 in 2024 and now £6995 in 2025.

Reserves Policy

While the Trustees would very much like to be in a position to create a reserve fund of six months of annual expenditure, it is the case that the church has to rely solely on income to exceed expenditure on a year-by-year basis. The balances carried forward in the General and Fabric Funds are normally sufficient to finance five to six months normal expenditure. Currently a £60000 reserve total is maintained including funds held at 121 George Street.

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

Statement of Trustees' Responsibilities

The members of the Kirk Session must ensure that financial statements are prepared 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-

James Young



Session Clerk

Date 8 / 3 / 26

Trustees' Annual Report (continued)

Year ended 31 December 2025

Menstrie Parish Church

SC004778

Independent Examiner's Report to the Trustees of Menstrie Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on pages 8 to 13.

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 these 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

1. 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. in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Neil Mackinnon

Signed:-



Date:- 19th May 2026 .

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

RECEIPTS AND PAYMENTS ACCOUNTS FOR YEAR ENDED 31st December 2025

		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2025	2025	2025	2025	2024
		£	£	£	£	£
Receipts						
Donations	Note 3	56699	1846	-	58545	63020
Legacies		0	-	-	0	0
Activities for generating funds		8992	-	-	8992	9829
Bank and Deposit Income		325	-	-	325	364
Rental of premises		8642	-	-	8642	7420
Grants		2388	-	-	2388	5400
Receipts from General Trustees		0	-	-	0	0
Other receipts		68	-	-	68	100
Total Receipts		77114	1846	-	78960	86133
Payments						
	Note 4					
Costs of generating funds		140	-	-	140	172
Charitable Activities		93277	741	-	94018	75180
Governance costs		300	-	-	300	305
Total Payments		93717	741	-	94458	75657
Excess of Receipts over payments						
for the year before Transfers		(16603)	1105	-	(15498)	10476
Transfers between Funds		1947	(1947)	-	0	0
Excess of Receipts over payments						
for the year after Transfers		(14656)	(842)	-	(15498)	10476

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

Statement of Balances as at 31st December 2025

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Bank and Deposit Balances				
Bank and Deposit Balances	75357	5203	-	80560
brought forward from 31.12.24				
Movement in the Year				
Excess of Receipts over Payments	(13328)	(2170)	-	(15498)
Bank and Deposit Balances				
carried forward	<u>62029</u>	<u>3033</u>	<u>-</u>	<u>65062</u>
Note 2				
		-	-	
Assets				
Gift Aid Tax Receivable	1891	0	0	1891
	<u>1891</u>	<u>0</u>	<u>0</u>	<u>1891</u>
Liabilities	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accounts were approved by the Kirk Session on
For and on behalf of the Kirk Session

3/3/26

James Young Session Clerk

James Mcleerie Treasurer

8/3/26 Date

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During 2025 Mr I Watson received £6019 for carrying out services as Church Officer. Also £1441 was paid for car and travel expenses to Rev. M Goodison.

2 Movements in Funds

	At 1st January	Receipts	Payments	Transfers	At 31st December
	2025	2025	2025	2025	2025
	£	£	£	£	£
Unrestricted Funds					
Designated					
General Fund	68037	76789	93717	1947	53056
General Reserve Fund	7320	325	0	0	7645
	<u>75357</u>	<u>77114</u>	<u>93717</u>	<u>0</u>	<u>60701</u>
Restricted Funds					
Fabric Fund	1910	37	0	(1947)	0
Flower Fund	824	480	741	0	563
Organ Fund	2469	1329	0	0	3798
	<u>5203</u>	<u>1846</u>	<u>741</u>	<u>(1947)</u>	<u>4361</u>
Total Funds	<u>80560</u>	<u>78960</u>	<u>94458</u>	<u>0</u>	<u>65062</u>

Designated Funds

The two Designated Funds are the Church General Fund along with the General Reserve Fund held at 121 George Street, Edinburgh

Restricted Funds

The **Fabric Fund** is for the Upkeep and Maintenance of the Church Buildings.

The **Flower Fund** is for the provision of flowers in the Church for Church services.

The **Organ Fund** is for the purpose of carrying out exceptional maintenance on the organ.

MENSTRIE PARISH CHURCH OF SCOTLAND

Scottish Charity Number SC004778

Notes to the Accounts (Continued)

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
3 Analysis of Donations					
Non Gift Aid-WFO;SO;GAYE	6524	-	-	6524	6289
Gift Aid Donations-WFO;SO	32860	-	-	32860	35261
Open Plate Offerings	3001	-	-	3001	1994
Gift Aid Tax Recovery	10813	-	-	10813	11767
Organ Maintenance Appeal	-	1329	-	1329	1754
T in 2	1795	-	-	1795	1856
OtherDonations	1090	-	-	1090	2467
Weddings and Funerals	0	-	-	0	100
Fabric Boxes	21	37	-	58	97
Charity Donations	595	-	-	595	785
Flower Fund	0	480	-	480	650
	56699	1846	0	58545	63020
4 Analysis of Payments					
Costs of generating funds					
Offering Envelopes	140	-	-	140	140
Fund raising expenses	0	-	-	0	32
	140	-	-	140	172
Charitable Activities					
Giving To Grow	38628	-	-	38628	34618
Presbytery Dues	1043	-	-	1043	1082
Ministry Travel&Telephone	2087	-	-	2087	2084
Pulpit Supply	400	-	-	400	700
Cleaning and cleaning materials	2024	-	-	2024	129
Church Officer	6019	-	-	6019	5829
Organist ;Supply Organist	4680	-	-	4680	4410
Printing;Stationery;Postage	469	-	-	469	662
Organ & Piano Maintenance	720	-	-	720	720
Life and Work Expenses	0	-	-	0	42
Equipment	271	-	-	271	890
Performing Rights Licences	1164	-	-	1164	556
Training&Outreach	119	-	-	119	108
General Maintenance Church&Halls	9396	-	-	9396	2016
Gas & Electricity	6955	-	-	6955	5693
Insurances Church,Halls and Manse	3568	-	-	3568	3184
Manse Maintenance	466	-	-	466	671
Church & Hall Fabric Repairs	11267	-	-	11267	7037
Manse Council Tax	2206	-	-	2206	1966
Donations to Charities	750	-	-	750	825
Upkeep of Grounds	450	-	-	450	356
Other expenses	595	-	-	595	831
Flowers	-	741	-	741	771
	93277	741	-	94018	75180
Governance Costs					
Independent Examiners fee	300	-	-	300	305

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

5 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. In 2025 the minimum stipend was £32433 and the maximum stipend in the fifth and subsequent years was £39856.

6 Collection for Third Parties	2025	2024
	£	£
Scottish Bible Society	80	112
Strathcarron Hospice	513	573
Poppy Scotland	157	100
Total	750	785

MENSTRIE PARISH CHURCH OF SCOTLAND
Scottish Charity Number SC004778

APPENDIX

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

	2025	2024
	£	£
DEPOSIT FUND	7645	7320
CONSOLIDATED FABRIC FUND		
Capital Account		
Credit Balances held at 31 st December	20458	20458
Revenue Account		
Credit Balance as at 1 st January	19705	18015
Credit Balance as at 31 st December	21119	19705
 Market value of Investments at 31st December	 40489	 37745