

The Church of Scotland

Denny Westpark

FK6 6NP

**Trustees' Annual Report and Financial Statements
for the Year Ended 31 December 2025**

Receipts and Payments accounts

Congregation Reference No: 221343

Charity No: SC 007072

Denny Westpark Church of Scotland

Year ended 31 December 2025

Trustees' Annual Report

The Trustees present the annual report and accounts for Denny Westpark Church of Scotland for the year ended 31st December 2025

Reference and Administrative Information

Charity Name: Denny Westpark Church of Scotland

Charity Registration Number: SC007072

Congregation Reference No: 221343

Contact Address: Miss A Cooke
12 Carronbank Crescent
Denny
FK6 6JF

Trustees

The Trustees of the charity are the members of the Kirk Session (Elders). Those who served during the year are shown below:

Elders:

Mr. George Barrowman	Mrs. Wendy Barrowman	Miss Alison Cooke
Mrs. Valerie Couper	Mrs. Janette Drummond	Mrs. Jeanne Dyson
Mrs. Elizabeth Harley	Mrs. Mary Henderson	Mrs. Gillian Kinloch
Mrs. Elizabeth McQuillan	Mr. Harry Mercer	Mrs. June Ogilvy
Mr. Alan Opgaard	Mrs. Anne Opgaard	Mrs. Agnes Peattie
Ms. Shona Peattie	Mr. George Ralston	Mr. John Rintoul
Mr. Hugh Ross	Rev. Kipchumba Too	Mrs. Alison Vevers
Mrs. Gillian Weir	Mrs. Glenda Young	Mr. John Campbell Young

Denny Westpark Church of Scotland
Year ended 31 December 2025

Trustees' Annual Report (continued)

Reference and Administrative Information (continued)

Principal Office-bearers:

Minister:	Rev. Kipchumba Too
Session Clerk:	Mr John Campbell Young
Church Treasurer:	Miss Alison Cooke

Independent Examiner

Paul M Clelland C.A.
74 Norse Road
GLASGOW
G14 9EF

Bankers

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

Denny Westpark Church of Scotland

Year ended 31 December 2025

Trustees' Annual Report (continued)

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the Unitary Constitution.

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. The names of those who served as trustees during the year are shown on page 1.

Organisational Structure

The Kirk Session is chaired by the Minister, whom failing, the Interim Moderator. Certain responsibilities are delegated to the Finance; Property; Worship; Youth, Mission and Discipleship; and Pastoral Care committees, as appropriate. The Kirk Session meets at least 6 times a year and is also responsible for spiritual affairs within the Church.

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.

Achievements and Performance

The Kirk Session normally meets every second month for ordinary business. We met seven times during 2025.

We reported last year of the challenges to create a more flexible space within our buildings due to Presbytery planning. This has not moved as quickly as we hoped as there has still not been a decision on the final place of worship as part of the reorganisation of local parishes. We still hope to see progress in this area in the near future that will see a much closer working with other local churches to serve the needs of our local community.

Denny Westpark Church of Scotland

Year ended 31 December 2025

Trustees' Annual Report (continued)

Achievements and Performance (continued)

The community is at the heart of everything we do, and we have continued to see our premises being used by a greater number of community groups as space in Council facilities diminishes. Whether it be fitness groups or a women's support group, we have been able to accommodate their needs. The existing groups such as Toc-H, who support those with learning needs, and also the Snowdrop Cafe, a support group run in association with Strathcarron Hospice, are still thriving within our buildings. Our halls are also used quarterly by the Blood Transfusion Service as one of the few accessible halls in the area for that size of operation.

Our suite of halls continues to see regular daily use for church groups during the year, and we are also delighted to see that our Messy Church events continue to gather strength with a number of new faces appearing. These activities are designed to encourage younger people to engage with the church. We held an additional Fun Day during the summer with a number of children attending, which was a great success. We also continue to provide for the spiritual needs of our congregation through weekly prayer meetings and Bible study. During the winter months some of these groups meet online and this service is well received by a number of our congregation.

During the year we had a calendar of events to aid in fundraising for our General Fund and also participated in retiral offerings at our quarterly Communion services, and on other occasions, in which we supported local, national and international causes.

We continue to be encouraged by the growth of our online community during 2025 through our presence on YouTube and Facebook with close to six hundred people who follow what we post or stream on these platforms. This allows us to provide a much more engaging communication platform for those unable to attend worship in person and to also attract those who have no previous connection with the church. Numbers attending weekly worship in person also continued to remain relatively stable and this year the numbers removed from the roll has been the lowest for a number of years.

Another method of communication is our quarterly magazine which is distributed to all our members and is an effective tool in keeping the congregation informed of various aspects of church life. We continue to look at ways in which we can grow this form of communication as it gives us an opportunity to engage with those in our congregation who are not so familiar with technology.

We were delighted to open our Sanctuary during Easter Saturday for a time of peaceful contemplation and this was well received and appreciated by those attending. During 2025 we also continued to participate in quarterly joint worship services which is a project to encourage closer relations with our other Church of Scotland congregations in the area. These worked well, with an encouraging number of Westpark members attending all of the services throughout the year.

Denny Westpark Church of Scotland

Year ended 31 December 2025

Trustees' Annual Report (continued)

Achievements and Performance (continued)

Another initiative, which has continued for a few years now, is the assistance that we give to Nethermain Primary School through members of the congregation who commit time on a weekly basis to support class teachers in different activities within the classroom. It is hoped that this will continue to grow as we engage further with the school pupils.

In the meantime, we continue to look forward with faith and with optimism for a bright future where Westpark church remains an integral part of the local community.

Financial Review

The accounts have been prepared on the Receipts & Payments basis.

The principal source of receipts is the weekly offerings of members and donations. In 2025 these offerings and donations were £67,225. This represents a decrease of £7.0k on the same income in 2024 which was £74,185. Total receipts from all sources including receipts for restricted funds amounted to £91,833 (2024: £95,792), a decrease of around £4.0k.

The main reason for the drop in income relates to legacies. We received a legacy of £5k in 2024, but none in 2025. Taking the legacy out of the equation, total receipts are broadly stable at £91.8k in 2025 compared to £90.8k in 2024.

Total payments for the year amounted to £102,730 (2024: £97,001), an increase of c £5.7k. The increase is partly due to one off factors: the replacement of the organ (£2.2k); and a roof repair (£0.8k), and partly due to increases in fuel costs (£2.2k), ministers expenses (mainly council tax for the manse following his wedding) (£1.1k), and salary costs (£0.8k) offset by lower maintenance costs. The roof repair was partially offset by an insurance claim (£0.6k), which is included in income.

In the fabric fund, costs of £13.6k represent gas and electricity costs (£9.4k) plus the total of a number of small repairs to the buildings, repairs or replacement of broken equipment and servicing of e.g. boilers (£4.2k).

We are faced with cost of living increases, especially fuel costs as we go forwards. Careful financial management continues to be a necessity. The Trustees continue to examine ways to increase income or reduce costs. There has been some success in 2025 with generating more income from hall lets, but much more work is required.

During the year, the Trustees applied to OSCR for a Reorganisation of the restricted Minibus fund, as the church no longer has a requirement to have a minibus. This application was approved in early 2026, and as a result the balance on this fund of £14,714 will be transferred to unrestricted funds in 2026.

Denny Westpark Church of Scotland
Year ended 31 December 2025

Trustees' Annual Report (continued)

Financial Review (continued)

Reserves Policy

The policy of the Trustees is to aim to hold reserves of at least £20,000 between the General Fund and the proceeds of the Macrae Bequest so that the church can deal with unexpected costs, or lower than expected income. Approximately half will be held in the General Fund to permit timely

Given the ongoing cost of living crisis, reserves are currently lower than policy, although there are material reserves in the fabric and other funds. It is anticipated that the reserves policy will be revisited early in 2026 in the light of these circumstances.

At the end of the year, reserves of £3,927 (2024: £3,702) were held in those two funds, which equates to less than one month's expenditure in the general fund. In addition a total of £17,978 (2024: £29,495) was held in other unrestricted but designated funds. It is clear that the church has sufficient funds to ensure that its bills are paid, and the Trustees will ensure that whatever steps are required are taken to ensure that this remains the case.

The value of the manse is included in the accounts at £270,000 (2024: £265,000). An independent valuation of the manse was undertaken following the upgrading work on the manse in 2017, and the result of that valuation has been prudently updated for local market conditions.

The Church also held £21,291 (2024: £20,896) in restricted funds which have been provided for the purposes specified in Note 2 on pages 10-11. Investments are held as noted on the Statement of Balances on page 9, including investments valued at £163,212 held within the Macrae Bequest permanent endowment fund.

Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the 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,

John Campbell Young
Session Clerk



Date 22nd March 2026

Independent Examiner's Report to the Trustees of Denny Westpark Church of Scotland

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 8 to 14.

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.

Signed



Date:

30th March 2026

Name

Paul M Clelland, CA.

Professional Qualification/Professional Body: Chartered Accountant, ICAS

Address:

Paul Clelland Accountancy
74 Norse Road
GLASGOW
G14 9EF

Denny Westpark Church of Scotland
Receipts and Payments Account
Year ended 31 December 2025

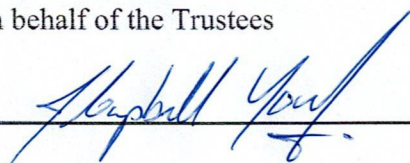
		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2025	2025	2025	2024
	Note	£	£	£	£
Receipts					
Donations	3	66,988	237	67,225	74,185
Bank & Deposit interest		232	615	847	1,142
Investment income		6,258	-	6,258	6,258
Rental of premises: hall lets	4	6,284	-	6,284	4,239
Fundraising events	5	2,585	-	2,585	1,912
Receipts from charitable activities	6	6,425	-	6,425	6,833
Insurance claim		600	-	600	-
Collections for third parties	9	-	1,609	1,609	1,223
Total Receipts		<u>89,372</u>	<u>2,461</u>	<u>91,833</u>	<u>95,792</u>
Payments	7				
Costs of generating funds		260	-	260	255
Charitable activities		97,613	457	98,070	94,923
Governance costs		625	-	625	600
Purchase of fixed assets		2,166	-	2,166	-
Collections paid out to third parties		-	1,609	1,609	1,223
Total Payments		<u>100,664</u>	<u>2,066</u>	<u>102,730</u>	<u>97,001</u>
Excess of Receipts over Payments for the year before transfers		(11,292)	395	(10,897)	(1,209)
Transfers between funds	2	-	-	-	-
Excess of Receipts over Payments for the year		<u>(11,292)</u>	<u>395</u>	<u>(10,897)</u>	<u>(1,209)</u>

Denny Westpark Church of Scotland
Statement of Balances
At 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Bank, Cash & Deposit Balances					
Bank, cash & deposit balances brought forward	33,197	20,896	-	54,093	55,302
Movement in year:					
Excess of receipts over payments in year	(11,292)	395	-	(10,897)	(1,209)
Bank, cash & deposit balances carried forward	<u>21,905</u>	<u>21,291</u>	<u>-</u>	<u>43,196</u>	<u>54,093</u>
Investments at market value (cost £127,628)	<u>20,337</u>	<u>-</u>	<u>163,212</u>	<u>183,549</u>	<u>173,722</u>
Assets					
Gift Aid Receivable: General Fund	2,779	-	-	2,779	2,653
Gift Aid Receivable: Fabric Fund	171	-	-	171	181
Hall Rents Receivable	210	-	-	210	-
Manse at estimate of market value	270,000	-	-	270,000	265,000
Other assets at net realisable value	1,624	-	-	1,624	-
	<u>274,784</u>	<u>-</u>	<u>-</u>	<u>274,784</u>	<u>267,834</u>
Liabilities					
PAYE tax	648	-	-	648	617
Minister's expenses incurred but not paid	119	-	-	119	104
Electricity - one month in arrears	281	-	-	281	292
Gas - one month in arrears	936	-	-	936	760
Independent examiner's fee	650	-	-	650	625
	<u>2,634</u>	<u>-</u>	<u>-</u>	<u>2,634</u>	<u>2,398</u>

The accounts were approved by the Trustees on 22nd March 2026

For and on behalf of the Trustees



 Alison M. M. M.

John Campbell Young, Session Clerk

Alison Cooke, Treasurer

Denny Westpark Church of Scotland

Notes to the Accounts for the Year ended 31 December 2025

1. Trustee Remuneration and Related Party Transactions

During the year the following transactions with Trustees took place:

Mrs A Vevers, who is a Trustee, received £2,630 for providing her services as secretary during the year.

Travel and other expenses of £1,681 were paid on behalf of Rev Kipchumba Too, a Trustee. In addition, the charity paid council tax of £3,481 on behalf of Rev Kipchumba Too.

No other Trustee or person related to a Trustee had any personal interest in any contract or transaction entered into by the charity during the year. No other Trustees received expenses.

2. Movements in Funds

	At 1 Jan				At 31 Dec
	2025	Receipts	Payments	Transfers	2025
Unrestricted funds	£	£	£	£	£
Designated Fabric Fund	19,335	4,314	(13,636)	-	10,013
Designated Organ Fund	326	3	-	-	329
Designated Guild Fund*	669	1,541	(742)	(800)	668
Designated Sunday School Fund*	247	50	(10)	-	287
Designated Monday Club Fund*	479	1,018	(229)	(850)	418
Designated Mother and Toddler Fund*	2,363	1,778	(1,118)	(1,200)	1,823
Proceeds of the Macrae Bequest	1,598	5,887	-	(6,250)	1,235
Adapt and Thrive Fund	6,076	530	(2,166)	-	4,440
General Fund	2,104	74,251	(82,763)	9,100	2,692
	<u>33,197</u>	<u>89,372</u>	<u>(100,664)</u>	<u>-</u>	<u>21,905</u>

* Church Organisation Funds: The transfers from these funds amounted to £2,850. Of this, £2,450 is assessed as in respect of heating and lighting etc.

** Guild payments include £342 for capitation fees and presbytery dues; £135 for donations to Guild projects and the central Guild offering and £265 for speaker fees, donations and other expenses, giving a total of £742 (2024: £919)

*** Monday club payments of £229 represent the cost of refreshments (2024: £240)

Restricted funds

Flower Fund	111	44	(26)	-	129
Minibus Fund	14,107	607	-	-	14,714
Travel Fund	5,000	-	(52)	-	4,948
Benevolent Fund	362	4	-	-	366
Third Party Collections	-	1,609	(1,609)	-	-
Youth Fund	413	197	(379)	-	231
Befriending Fund	903	-	-	-	903
	<u>20,896</u>	<u>2,461</u>	<u>(2,066)</u>	<u>-</u>	<u>21,291</u>

Endowment funds

The Macrae Bequest	-	-	-	-	-
Total funds	<u>54,093</u>	<u>91,833</u>	<u>(102,730)</u>	<u>-</u>	<u>43,196</u>

Denny Westpark Church of Scotland

Notes to the Accounts (continued)

2. Movements in Funds (continued)

Purposes of Designated Funds

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

Organ Fund: The Trustees have set aside funds for the purchase of music resources for use in worship.

Guild Fund: This fund represents balances held and administered by the Guild for their activities.

Sunday School Fund: The Trustees have set aside funds for use by the Sunday School, and Messy

Monday Club: This fund represents balances held and administered by the Monday Club for their

Mother and Toddler Fund: This fund represents balances held and administered by the Mother and Toddler Group for their activities.

Proceeds of the Macrae Bequest: This fund represents income earned on the investments held within the charity's permanent endowment fund The Macrae Bequest, and associated expenditure and

Adapt and Thrive Fund: This fund represents the funds remaining from a grant to enhance the

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship, and to provide flowers to members of the congregation for significant life events.

Minibus Fund: This fund represents income from donations and fundraising for the future replacement of the Church minibus. As the church no longer has a requirement for a minibus, the trustees applied via OSCR for this fund to be reorganised and its restriction removed. This application was approved in early 2026, and accordingly the balance on this fund will be moved to

Travel fund: This fund represents a legacy under which the fund is restricted to provide funds to help people travel to the church or church activities.

Third Party Collections Fund: This fund is used to track receipt and disbursement of retiral offerings and other collections for charities. Details are shown in note 7.

Benevolent Fund: This fund is available for use at the discretion of the minister to help those in the parish who are in need.

Third Party Collections Fund: This fund is used to track receipt and disbursement of retiral offerings and other collections for charities. Details are shown in note 7.

Befriending Fund: This fund represents income from donations and costs of the project to increase befriending in the community.

Youth Fund: This is a fund held for the benefit of the youth of the parish funded by a share of the Dennyloanhead church estate.

Purposes of Endowment Funds

The Macrae Bequest is a permanent endowment fund. Income from the fund is to be used for the benefit of the congregation, and is credited to the Proceeds of the Macrae Bequest fund. Since the Bequest became a fund of the charity, the Trustees of the charity also act as Trustees of the Bequest and make decisions about the use of its income in line with the terms of the original endowment.

Denny Westpark Church of Scotland

Notes to the Accounts (continued)

3. Analysis of Donations	Unrestricted	Restricted	Endowment	Total	Total
	Funds	Funds	Funds	Funds	Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
WFO Scheme (non Gift Aid)	9,975	-	-	9,975	10,431
Gift Aid Donations	36,557	-	-	36,557	36,841
Tax Recovered on Gift Aid Donation	11,884	-	-	11,884	12,353
Ordinary Offerings (Open Plate)	2,459	-	-	2,459	2,917
Other Offerings, Donations etc	4,984	45	-	5,029	5,563
Legacies	-	-	-	-	5,000
Other	1,129	192	-	1,321	1,080
	<u>66,988</u>	<u>237</u>	<u>-</u>	<u>67,225</u>	<u>74,185</u>

In addition to the above income, the church is entitled to endowment income on balances held by the Church of Scotland in the Consolidated Stipend Fund. This income is credited directly by the Church of Scotland against the church's contribution to the Ministry and Mission fund for the year. The amount credited in 2025 was £46 (2024: £46).

* Ordinary offerings includes £608 for Church Organisations (2024: £507)

** Other offerings and donations includes £2,854 for Church Organisations (2024: £3,370)

*** Other includes £297.50 for Life and Work (2024: £210).

It also includes £374 for Church Organisations (2024: £320).

In addition to the above income, we received an insurance claim of £600 (2024: £0)

4. Rental of Premises

	£	£	£	£	£
Hall rents	5,800	-	-	5,800	3,755
Ground rents	484	-	-	484	484
	<u>6,284</u>	<u>-</u>	<u>-</u>	<u>6,284</u>	<u>4,239</u>

5. Fundraising Events

	£	£	£	£	£
Receipts from fundraising events	<u>2,585</u>	<u>-</u>	<u>-</u>	<u>2,585</u>	<u>1,912</u>

* Fundraising events include £210 for Church Organisations (2024: £350)

Denny Westpark Church of Scotland

Notes to the Accounts (continued)

6. Receipts from Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Coffee mornings, teas etc	4,973	-	-	4,973	5,628
Concerts & social events	1,452	-	-	1,452	1,205
	<u>6,425</u>	<u>-</u>	<u>-</u>	<u>6,425</u>	<u>6,833</u>

* Concerts and social events includes £310 for Church Organisations (2024: £470)

** concerts and social events includes £410 for an organ fundraiser under Adapt and Thrive (2024: nil)

7. Analysis of Payments

	£	£	£	£	£
Costs of generating funds					
Offering envelopes	260	-	-	260	255
	<u>260</u>	<u>-</u>	<u>-</u>	<u>260</u>	<u>255</u>
Charitable activities					
Giving to Grow allocation	49,104	-	-	49,104	49,363
Presbytery dues	1,456	-	-	1,456	1,461
Minister's expenses	5,162	-	-	5,162	3,986
Pulpit supply	1,000	-	-	1,000	600
Other staffing costs	16,592	-	-	16,592	15,768
Fabric repairs & maintenance	5,522	-	-	5,522	6,395
Other building costs	13,519	-	-	13,519	12,206
Church office expenses	2,372	-	-	2,372	1,953
Other expenses	2,886	457	-	3,343	3,191
	<u>97,613</u>	<u>457</u>	<u>-</u>	<u>98,070</u>	<u>94,923</u>
Governance costs					
Independent examiner's fees	625	-	-	625	600
	<u>625</u>	<u>-</u>	<u>-</u>	<u>625</u>	<u>600</u>
Purchase of fixed assets	<u>2,166</u>	<u>-</u>	<u>-</u>	<u>2,166</u>	<u>600</u>
Other payments					
Collections paid out to third parties	-	1,609	-	1,609	1,223
	<u>-</u>	<u>1,609</u>	<u>-</u>	<u>1,609</u>	<u>1,223</u>
Total Payments	<u>100,664</u>	<u>2,066</u>	<u>-</u>	<u>102,730</u>	<u>97,601</u>

Denny Westpark Church of Scotland

Notes to the Accounts (continued)

8. 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 £32,433 and the maximum stipend (in the 5th and subsequent years of service) £39,856.

9. Collections for Third Parties

	2025	2024
	£	£
The following amounts were collected during the year for third parties:		
Salvation Army	140	165
Tearfund	437	144
Water Aid	135	133
Falkirk Samaritans	110	-
Strathcarron Hospice	172	-
EMMS	180	-
CHAS	215	-
Poppy Scotland	150	-
Falkirk Foodbank	70	-
ToCH	-	120
Kidney Kids	-	95
Erskine	-	90
Homestart	-	320
Jacobs Vision	-	156
	<u>1,609</u>	<u>1,223</u>

All of the above donations have been paid out during the year.

The following pages are provided for information only and
do not form part of the financial statements

Denny Westpark Church of Scotland

Appendix 1

Trustees of the Macrae Bequest

Statement of account for the year ending 31 December 2025

Income	£	Expenditure	£
Dividends on Investments	5,859	General expenditure	-
Bank Interest	29		
	<u>5,887</u>	Total Expenditure	<u>-</u>
Balance at 1 January 2025	1,597		
Income	<u>5,887</u>		
Total	7,485		
Less transfer of funds	(6,250)		
Less expenditure	-		
Balance at 31 December 2025	<u><u>1,235</u></u>		
Represented by current account	<u><u>1,235</u></u>		

Investments at cost	Number of units	Cost of units £
Church of Scotland Growth Fund	12,043	41,789
Unit price at 31/12/25 £6.88		
Church of Scotland Income Fund	7,055	80,004
Unit price at 31/12/25 £11.39		

Denny Westpark Church of Scotland

Appendix 2

Funds held by the Church of Scotland General Trustees for the benefit of the congregation

Consolidated Fabric Fund

2025

	£
CAPITAL ACCOUNT	
Credit balances held at 31 December at cost	-
Market value of balances at 31 December	<u>-</u>
REVENUE ACCOUNT	
Debit balance at 31 December	<u>-</u>
TEMPORARY ACCOUNT	
Credit balance at 31 December	<u>-</u>

Individual fund

Purpose: income should be used for youth work

2025

	£
EXPENDABLE	
Credit balances held at 31 December at cost	149
Market values of balances at 31 December	<u>149</u>
PERMANENT ENDOWMENT	
Credit balances held at 31 December at cost	2,494
Market value of balances at 31 December	<u>2,494</u>

Note: This permanent endowment fund represents Denny Westpark's share of funds on the winding up of Dennyloanhead Church of Scotland