

The Church of Scotland

Larbert Old Church

Annual Report and Accounts

Year to 31 December 2023

Congregation reference number: 221366

Scottish Charity registration number: SC000445

Trustees' Annual Report

The trustees present the annual report and accounts for Larbert Old Church for the year ended 31 December 2023.

Reference and Administrative Information

Charity name: Larbert Old Church of Scotland

Charity registration number: SC000445

Congregation reference number: 221366

Contact address: Yew Bank, Central Park Avenue, Larbert, Stirlingshire, FK5 4GR

Kirk Session

Trustees who served throughout the year:

Brian Allan Margaret Hall

Sallie Allan Mary Kane

Eric Appelbe Mary Petrie

Barrie Brown Iain Scoular

Elizabeth Burden Joy Simpson

Catherine Cheape Joanna Stevenson

Irene Coulthard Mary Tait

Susan Cunningham Walter Williamson MBE

Trustees who served part of the year only:

Joseph Sharp to 6th April 2023

Principal Office Bearers:

Interim Moderator Walter Williamson MBE

Session Clerk Eric Appelbe

Church Treasurer Joanna Stevenson

Independent Examiner:

David Neilson ACMA Willowdene, Glen Road, Torwood, Larbert FK5 4SN

Bank:

Virgin Money 1 Bank Street, Falkirk, FK1 1NB

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Unitary Deed of Constitution. Under this structure, the single body of the Kirk Session with its constituent committees oversees both civil and ecclesiastical issues which include everything from property to pastoral care and from finance to vision for the future.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees together with the Locum Minister. The Kirk Session members are the elders of the Church and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The Interim Moderator, who is a member of the Kirk Session, is appointed by the Presbytery.

Organisational Structure

The Kirk Session, chaired by the Interim Moderator and scheduled to meet nine times per annum, is responsible for spiritual affairs within the Church and, under the Unitary Deed of Constitution, also carries responsibility for temporal matters. Certain responsibilities are delegated to the Session Clerk, to the Treasurer and to the Property Convenor as appropriate. The parent charity is the Church of Scotland, charity reference SC011353.

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 cooperates with other churches in various ecumenical bodies in Scotland and beyond to promote the advancement of religion.

Services are normally held each Sunday at 11.00am. During the service there is a creche available and older children leave for Sunday School after the all-age hymn.

The congregation supports a thriving Boys' Brigade Company and has links with the Girls' Brigade Company now based at Larbert Baptist Church. It has good relations with Brownies, Guides and Scouts.

The church is associated with the Larbert Men's Christian Association and also with the ministry of the Larbert Churches Youth Trust in the High School and its associated Primary schools.

Achievements and Performance

Our ministry was led throughout the year by our Locum Minister Iain Scoular, a Reader in the Church of Scotland and an Elder at Larbert Old. The Kirk Session was chaired by our Interim Moderator Walter Williamson.

Our services have been well-attended throughout the year and we have welcomed several new members to our congregation. We broadcast our Sunday morning services via YouTube so that members who are unable to attend church in person can still feel part of our congregation. We run after-service teas and coffees in our halls as a time of fellowship. Elders provide flowers in the church for each weekly service and these are then distributed to members to let them know we are thinking of them at times of bereavement, illness or celebration. Iain Scoular hosted a series of Bible study sessions over the summer which were popular and inspiring.

Our Social Committee held several events in our halls during the year including a daffodil tea, musical evening, quiz night and Christmas fayre. These were very well-attended and raised money for the upkeep of our buildings and for numerous charities. Our knit and natter group meets weekly and produces a wonderful array of products including hats and scarves for the Blythwood Christmas shoebox appeal and baby hats for the neonatal ward at Forth Valley Hospital. We held our Holiday Club in August for the first time since the Covid pandemic. It was attended by Primary school age children who enjoyed a week of games, bible stories, songs and crafts. Our Property Convenor has worked hard throughout the year to maintain our properties and grounds with several projects completed and some earmarked for 2024.

The Kirk Session met formally 9 times during the year; Session held additional meetings as part of the Mission Planning process which seeks to establish a Mission Plan for the Larbert area. At the time of writing the Plan is not finalised. We continue to engage with our partner churches in Larbert. Our congregation attended a joint Communion at Larbert East Church in March and a year-end service at Larbert West Church in December.

Financial Review

The principal source of income is freewill offerings from Church members. The giving in 2023 amounted to £52,951 (2022: £58,010). The reduction was in offerings via envelopes and by standing order as we have lost some elderly members. Nevertheless, we are grateful for the congregation's ongoing commitment to our ministry. Rental income for the use of the Church halls by church and community groups totalled £15,984 (2022: £12,946). Our halls continue to host a wide variety of activities including Boys Brigade, Brownies and Guides, playgroup and toddlers, tutoring and fitness, health and well-being and Local Councillor meetings.

Our Giving to Grow assessment for the cost of ministry, and all local costs, were paid in full.

During the year expenditure on fabric and the Restoration Programme was restricted to essential projects only by Presbytery. Our main property costs were to re-slate the main roof of the Church halls at a final cost of £68,000 and to install a new bathroom in our church cottage at a cost of £10,000.

Reserves Policy and Statement of Trustees' Responsibilities

At the year end the Church held unrestricted cash funds of £104,510 (2022: £110,909) of which £74,658 (2022: £74,643) is designated for the Restoration Fund and £26,244 is held in the General Fund (2022: £32,758).

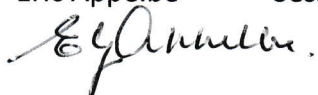
We continue to assign all rental income from the vacant manse and the Church cottage, when drawn down from our Consolidated Fabric Fund, to the Restoration Programme.

It is the trustees' policy to seek to hold reserves of approximately five months' expenditure which has been achieved. It remains a significant challenge to manage the ongoing Restoration Programme to equip our sanctuary and halls to meet its purpose of ministry and mission to the western end of Larbert and beyond.

The members of the Kirk Session must prepare financial statements which provide 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,

Eric Appelbe Session Clerk



Date 20/2/24

Independent Examiner's Report to the Trustees of Larbert Old Church

Registered Charity number SC000445

I report on the accounts of the above charity for the year ended 31st December 2023 which are set out on pages 7 to 12.

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 Regulationshave 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: 25 February 2024

Name: David Neilson ACMA

Address: Willow Dene, Glen Road, Torwood, Larbert, FK5 4SN

Larbert Old Church

Receipts and Payments Account

Year ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
Receipts					
Donations (Note 3)	77,462	0	0	77,462	74,755
Legacies	26,944	0	0	26,944	49,475
Activities for Generating funds	0	0	0	0	0
Bank & Deposit Interest	2,524	0	0	2,524	380
Investment income	0	0	0	0	0
Rental of halls	15,984	0	0	15,984	12,946
Receipts from General Trustees	22,215	0	0	22,215	0
Sanctuary Refurbishment Fund	0	0	0	0	0
Total Receipts	145,129	0	0	145,129	137,556
Payments (Note 4)					
Costs of generating funds	80	0	0	80	80
Charitable activities	151,448	0	0	151,448	105,969
Governance costs	0	0	0	0	0
Total Payments	151,528	0	0	151,528	106,049
Surplus/(Deficit) for the year	(6,399)	0	0	(6,399)	31,507

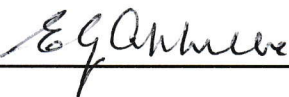
Larbert Old Church

Statement of Balances

At 31 December 2023

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
Bank & Deposit Balances					
Balances brought forward	110,909	0	0	110,909	79,402
Movement in year	(6,399)	0	0	(6,399)	31,507
Balances carried forward	104,510	0	0	104,510	110,909
Balances held in:					
Church of Scotland Investors' Trust Deposit Fund	71,641	0	0	71,641	69,117
Virgin Money plc	32,869	0	0	32,869	41,792
	104,510	0	0	104,510	110,909
Assets & Liabilities					
Church of Scotland Loan	0	0	0	0	0

The accounts were approved by the Kirk Session on 20th February 2024 and signed on their behalf by:



Eric Appelbe

Session Clerk



Joanna Stevenson

Treasurer

The notes on pages 9 to 12 form part of the accounts.

Larbert Old Church

Notes to the Accounts

Note 1: Trustee Remuneration and Related Party Transactions

During the year 7 trustees received reimbursement of expenses totalling £2,912. Our Locum Minister, who is a trustee, was paid £11,239 in 2023 by the Church of Scotland, recharged to Larbert Old. No other trustee or related party was paid any remuneration.

Note 2: Movements in Funds (all Unrestricted)

	At 1 st January	Receipts	Payments	Transfers	At 31 st December
	2023	2023	2023	2023	2023
	£	£	£	£	£
General Fund	32,758	145,129	151,528	(115)	26,244
Designated					
Unrestricted funds:					
Sunday School	515	0	0	0	515
Common Good Fund	0	0	0	0	0
Fabric Reserve Fund	2,993	0	0	0	2,993
Restoration Fund	74,643	0	0	15	74,658
Flower Fund	0	0	0	100	100
Total Funds	110,909	145,129	151,528	0	104,510

Sunday School Fund: funds set apart for use in the Sunday School.

Common Good Fund: funds set apart for use at the discretion of the Locum Minister.

Fabric Reserve Fund: funds set aside by the trustees and/or donors for the maintenance of the Church property. It is drawn from rental receipts from the manse and cottage.

Restoration Fund: funds set apart for sanctuary refurbishment.

Flower Fund: funds set apart for purchasing flowers for the sanctuary.

Note 3: Analysis of Donations

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2023	2023	2023	2023	2022
	£	£	£	£	£
WFO Scheme (non Gift Aid)	8,566	0	0	8,566	10,134
Gift Aid Donations	40,719	0	0	40,719	44,799
Tax recovered on Gift Aid Donations	19,611	0	0	19,611	14,545
Ordinary Offerings (Open Plate)	3,666	0	0	3,666	3,077
Other Offerings and Donations	4,900	0	0	4,900	2,200
	77,462	0	0	77,462	74,755

Note 4: Analysis of Payments

Offering envelopes	80	0	0	80	80
Giving to Grow allocation	25,664	0	0	25,664	34,517
Presbytery Dues	1,401	0	0	1,401	1,260
Ministerial Assistance	11,724	0	0	11,724	7,639
Pulpit Supply	200	0	0	200	60
Grounds Costs	1,421	0	0	1,421	1,158
Fabric Repairs & Maintenance	72,503	0	0	72,503	25,884
Manse Costs	10,653	0	0	10,653	0
Cleaning	8,458	0	0	8,458	5,624
Heat & Light	5,690	0	0	5,690	6,405
Insurance	6,089	0	0	6,089	5,464
Photocopier Expenses	1,309	0	0	1,309	1,270
Communications	1,527	0	0	1,527	1,514
Organ & Music	3,505	0	0	3,505	3,250
Young People	592	0	0	592	646
Other Expenses	712	0	0	712	435
Loan Repayments	0	0	0	0	10,843
Drawdown from Common Good Fund	0	0	0	0	0
	151,528	0	0	151,528	106,049
Governance Costs:					
Independent Examiner's Fees	0	0	0	0	0
Other Payments:					

Purchase of Assets	0	0	0	0	0
Purchase of Investments	0	0	0	0	0

Note 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 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 (in the fifth and subsequent years) was £37,032.

Note 6: Collections for Third Parties

	2023	2022
	£	£
MND Scotland	649	0
Maggies Centre at FVRH	0	250
Save the Children Fund	177	172
Men Matter Scotland	252	0
Salvation Army	0	190
Christian Aid Earthquake Appeal	683	0
Poppy Scotland	507	0
Edinburgh Direct Aid	0	241
Strathcarron Hospice	209	1,844
Ukraine appeal	1,878	2,367
KLSB Community Group	0	919
Erskine Hospital	0	503
Falkirk Foodbank	0	500
Committed to Ending Abuse Ltd	<u>0</u>	<u>500</u>
	<u>4,355</u>	<u>7,486</u>

The Kirk Session at Larbert Old wishes to place on record its appreciation to both Members of Session and the congregation for their commitment, as evidenced above, at a time of ongoing uncertainty in the Church of Scotland.

Note 7: The Ferguson Trust

Larbert Old Church receives annual income from a legacy trust set up by former members James and Catherine Ferguson. The trust was invested in 2020 with Rathbone Investment Management Limited and the investment income is restricted for reimbursement of costs

associated with the fabric of the sanctuary and halls only. Income received in 2023 was £24,944. Joanna Stevenson, Treasurer at Larbert Old, is one of three trustees.

Note 8: Peebles Legacy

During the year we were notified that a legacy of £20,632 had been paid to the Presbytery of Forth Valley and Clydesdale by the Executors of the late Mrs J.D.M.Peebles for the purposes of Larbert Old Parish Church. The legacy is currently being held by Presbytery.

APPENDIX

Funds held on behalf of the Congregation by the Church of Scotland General Trustees:

Account # 502213661 Rental of Church Manse and Cottage

Revenue Account

Balance as at 1 st January 2023	£22,981
Rental Income received	£17,790
Revenue Interest received	£476
Church of Scotland Administration Charges	(£881)
Church of Scotland Property Costs	(£1,283)
Transfers to Larbert Old Church Restoration Fund	(£22,215)
Balance as at 31 st December 2023	£16,868