

The Church of Scotland

Larbert Old Church

Annual Report and Accounts

Year to 31 December 2022

Congregation number: 221366

Charity number: SC000445

Trustees' Annual Report

The trustees present the annual report and accounts for Larbert Old Church for the year ended 31 December 2022.

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	Mary Kane
Sallie Allan	Mary Petrie
Eric Appelbe	Iain Scoular
Barrie Brown	Joseph Sharp
Elizabeth Burden	Joy Simpson
Catherine Cheape	Joanna Stevenson
Irene Coulthard	Mary Tait
Susan Cunningham	Walter Williamson MBE
Margaret Hall	

Trustees who served part of the year only:

Alistair Simpson to 8th February 2022

Principal Office Bearers:

Interim Moderator Walter Williamson MBE

Session Clerk Eric Appelbe

Church Treasurer Alistair Simpson to 8th February 2022

Joanna Stevenson from 9th February 2022

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 eight 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.

2022 has seen our church getting back to normal services after the Covid pandemic and the associated restrictions. We now regularly have circa 50 people in our congregation each Sunday and have welcomed some newcomers to our congregation. Our Sunday services are broadcast via YouTube so that members who are unable to attend church in person can still feel part of our congregation. The Kirk Session started the year by meeting over Zoom but was able to recommence face to face meetings from February onwards. We were able to re-instate after-service teas and coffee in our halls from Easter. We held an evening vigil for the people of Ukraine on 7th March and raised £150 which was sent to 121 George Street for the Faith Impact Forum. Our Locum Minister then journeyed to Poland in April with the charity Home from Home, taking donations for Ukraine which were collected locally including by our own congregation.

We held our Bicentenary Service of Celebration on 20th March, delayed from 2021 due to Covid. The service was conducted by the Very Reverend Dr John Chalmers and Iain Scoular. It was very well attended with the Lord Lieutenant of Falkirk and Stirling and the Provost of Falkirk Council in attendance. We raised £367 for Ukraine. We held a joint communion at Larbert Old on 2nd October with Larbert East and Larbert West churches which was enjoyed by all and attended a further joint communion at Larbert West church on 11th December.

Following publication of our Bicentenary History book in December 2020, *A Brief History of the Organ, Organist and Choir of Larbert Old Church* was produced and published in February; the details were based on a paper by Mr Robin Bell, organist at Stenhouse & Carron Church, which he prepared for a meeting of the Stirlingshire and District Society of Organists at Larbert Old.

The Presbytery of Forth Valley and Clydesdale came into being during the year and our Kirk Session has had full and regular engagement with 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.

Financial Review

The accounts are prepared on a receipts and payments basis. The principal source of income is freewill offerings from Church members. The giving in 2022 amounted to £58,010, 7% lower than last year (2021: £62,668) but which nevertheless demonstrates the congregation's ongoing commitment to our ministry. Rental income for the use of the Church halls by church and community groups totalled £12,946 (2021: £6,476). We have been very successful in attracting a wide range of groups from the Larbert area to use our halls.

Our Ministry and Mission assessment for the cost of ministry, and all local costs, were paid in full and the final two instalments of the £50,000 interest bearing loan from the General Trustees were also paid.

During the year expenditure on fabric and the Restoration Programme was restricted to essential projects only by Presbytery. Our main repairs were for re-leathering the church organ, halls refurbishment, audio equipment and purchasing slates for the hall roof. The necessary re-slating of the main roof of the Church halls was delayed again while Presbytery authorisation was sought.

Reserves Policy and Statement of Trustees' Responsibilities

At the year end the Church held unrestricted cash funds of £110,909 (2021: £79,402) of which £74,643 (2021: £48,643) is designated for the Restoration Fund. £32,758 is held in the General Fund (2021: £27,216).

We continue to assign all rental income from the vacant manse and the Church cottage 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

Larbert Old Church

Receipts and Payments Account

Year ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Receipts					
Donations (Note 3)	74,755	0	0	74,755	79,112
Legacies	49,475	0	0	49,475	0
Activities for Generating funds	0	0	0	0	0
Bank & Deposit Interest	380	0	0	380	72
Investment income	0	0	0	0	0
Rental of premises	12,946	0	0	12,946	6,476
Receipts from General Trustees	0	0	0	0	16,692
Sanctuary Refurbishment Fund	0	0	0	0	500
Total Receipts	137,556	0	0	137,556	102,852
Payments (Note 4)					
Costs of generating funds	80	0	0	80	72
Charitable activities	105,969	0	0	105,969	99,790
Governance costs	0	0	0	0	0
Total Payments	106,049	0	0	106,049	99,862
Surplus/(Deficit) for the year	31,507	0	0	31,507	2,990


Larbert Old Church

Statement of Balances

At 31 December 2022

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	2022	2022	2022	2022	2021
	£	£	£	£	£
Bank & Deposit Balances					
Balances brought forward	79,402	0	0	79,402	76,412
Movement in year	31,507	0	0	31,507	2,990
Balances carried forward	110,909	0	0	110,909	79,402
Balances held in:					
Church of Scotland					
Investors' Trust Deposit Fund	69,117	0	0	69,117	68,737
Virgin Money plc	41,792	0	0	41,792	10,665
	110,909	0	0	110,909	79,402
Assets & Liabilities					
Church of Scotland Loan	0	0	0	0	11,125

The accounts were approved by the Kirk Session on August 8th, 2023, and signed on their behalf by:



Eric Appelbe

Session Clerk



Joanna Stevenson

Treasurer

The notes on pages 8 to 11 form part of the accounts.

Larbert Old Church

Notes to the Accounts

Note 1: Trustee Remuneration and Related Party Transactions

During the year 6 trustees received reimbursement of expenses totalling £1,670. Our Locum Minister, who is a trustee, was paid £7,496 in 2022 by the Church of Scotland, recharged to Larbert Old. No other trustee or related party was paid any remuneration. Donations and legacies from trustees totalled £42,458 (2021: £20,040).

Note 2: Movements in Funds (all Unrestricted)

	At 1 st January 2022 £	Receipts 2022 £	Payments 2022 £	Transfers 2022 £	At 31 st December 2022 £
General Fund	27,216	137,556	106,014	(26,000)	32,758
Designated					
Unrestricted funds:					
Sunday School	550	0	35		515
Common Good Fund	0	0	0		0
Fabric Reserve Fund	2,993	0	0		2,993
Restoration Fund	48,643	0	0	26,000	74,643
Screens Fund	0	0	0		0
Total Funds	79,402	137,556	106,049	0	110,909

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.

Screens Fund: funds set apart for establishing audio-visual screens in the sanctuary.

Note 3: Analysis of Donations

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
WFO Scheme (non Gift Aid)	10,134	0	0	10,134	10,556
Gift Aid Donations	44,799	0	0	44,799	50,242
Tax recovered on Gift Aid Donations	14,545	0	0	14,545	14,456
Ordinary Offerings (Open Plate)	3,077	0	0	3,077	1,870
Other Offerings and Donations	2,200	0	0	2,200	1,988
	74,755	0	0	74,755	79,112

Note 4: Analysis of Payments

Offering envelopes	80	0	0	80	72
Ministries & Mission allocation	34,517	0	0	34,517	29,723
Presbytery Dues	1,260	0	0	1,260	0
Ministerial Assistance	7,639	0	0	7,639	11,256
Pulpit Supply	60	0	0	60	0
Grounds Costs	1,158	0	0	1,158	3,949
Fabric Repairs & Maintenance	25,884	0	0	25,884	15,753
Manse Costs	0	0	0	0	700
Cleaning	5,624	0	0	5,624	2,979
Heat & Light	6,405	0	0	6,405	6,773
Insurance	5,464	0	0	5,464	5,115
Photocopier Expenses	1,270	0	0	1,270	1,262
Communications	1,514	0	0	1,514	5,769
Organ & Music	3,250	0	0	3,250	4,515
Young People	646	0	0	646	500
Other Expenses	435	0	0	435	605
Loan Repayments	10,843	0	0	10,843	10,843
Drawdown from Common Good Fund	0	0	0	0	48
	106,049	0	0	106,049	99,862
Governance Costs:					
Independent Examiner's Fees	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 £28,700 and the maximum stipend (in the fifth and subsequent years) was £35,269.

Note 6: Collections for Third Parties

	2022	2021
	£	£
Earl Haig Fund	0	423
Maggies Centre at FVRH	250	0
Save the Children Fund	172	221
Leprosy Mission	0	78
Salvation Army	190	180
Christian Aid	0	252
Tearfund (Afghan Work)	0	205
Edinburgh Direct Aid	241	0
Strathcarron Hospice	1,844	0
Ukraine appeal	2,367	0
KLSB Community Group	919	0
Erskine Hospital	503	0
Falkirk Foodbank	500	0
Committed to Ending Abuse Ltd	<u>500</u>	<u>0</u>
	<u>7,486</u>	<u>1,360</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 2022 was £20,475. Joanna Stevenson, Treasurer at Larbert Old, is one of three trustees.

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 2022	£8,433
Rental Income received	£15,486
Revenue Interest received	£73
Church of Scotland Administration Charges	(£1,011)
Transfers to Larbert Old Church Restoration Fund	Nil
Balance as at 31 st December 2022	£22,981

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 2022 which are set out on pages 1 to 11 above.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 2006 Accounts 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 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: 14 August 2023

Name: David Neilson ACMA

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