

# Trustees' Annual Report

The trustees present the annual report and accounts for Larbert Old Church of Scotland for the year ended 31st. December 2019.

# Reference and Administrative Information

 Charity Name: Larbert Old Church of Scotland

 Charity Registration No. SC000445

 Congregation Reference No: 221366

 Contact Address: 2 Jones Avenue, Larbert, FK5 3ER

# KIRK SESSION Trustees who served throughout the year:-

|  |  |
| --- | --- |
| Brian Allan |  Janice Drummond |
| Sallie Allan | Margaret Hall |
| Ann Allison | Mary Kane  |
| Eric Appelbe | Mary Petrie |
| Elizabeth Burden | Joseph Sharp |
| Catherine Cheape  | Alistair Simpson |
| Ronald Cheape  | Joy Simpson |
| Irene Coulthard | Mary Tait |
| Susan Cunningham | Walter Williamson |

# Trustees who served part of the year only :-

Iain Scoular from 02.06.2019

Barrie Brown from 06.10.2019

Joanna Stevenson from 06.10.2019

Tom Ferguson to 10.09.2019

# Principal Office-bearers

|  |  |
| --- | --- |
| Interim Moderator  | Walter Williamson MBE |
| Session Clerk | Eric Appelbe |
| Church Treasurer:**Independent Examiner** | Alistair Simpson |
| David Neilson, ACMA**Bank** | Willow Dene, Glen Road, Torwood, Larbert FK5 4SN |
| Clydesdale Bank plc | 31 Hallam Road, Stenhousemuir, Larbert, FK5 3BF |

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**Trustees’ Annual Report - Year ended 31st. December 2019**

**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, which meets eight times a year chaired by its Moderator, is responsible for spiritual affairs within the church, and, under the Unitary Deed of Constitution, assumes responsibility also for temporal matters previously managed by the Board. 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 SC 011353.

# 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 to promote the advancement of religion.

Services are held each Sunday at 11.00 am. During the service there is a creche available: older children leave for Sunday School after the All-age hymn. On the first Sunday of the month there is also a Praise Service at 6.30 pm.

 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 Mens' Christian Association, and also with the ministry of the Larbert Churches Youth Trust in the High School and its associated Primary schools.

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# Achievements and Performance

The congregation has continued its centuries old tradition of witness and ministry to the parish of Larbert Old in good heart and with renewed commitment to its responsibility after the demission of its former minister and the departure of some 85 members in 2013.

Our ministry, under the direction of our Interim Moderator, Walter Williamson, was led throughout the year by Iain Scoular, a Reader in the Church of Scotland.

Around 80 persons attend service each week, with larger numbers for special services; many of the congregation join together after service for tea and coffee in the Hall.

The Pastoral Group continues to develop its ministry among those who cannot easily attend Sunday worship. Members of the Worship Group are progressing their training towards their aim of being able to provide leadership of Sunday worship, when required.

The Social Committee and the Knit'n'Natter Group have again held a series of events, some separately and some together, comprising Quiz nights, Coffee Mornings, the Spring Gathering and November Christmas Fayre, and this year for the first time an outing to the MacRobert Centre pantomime in December.

Over 200 young persons from the parish and local uniformed organisations attended the Remembrance Sunday parade service in November. The Knit'n'Natter Group's display of over 2,000 knitted poppies again formed part of special decorations for our Remembrance Day service.

There are good links with Larbert Village Primary School with the Locum Minister involved in end of term services at Christmas, Easter, and Harvest thanksgiving held in Larbert Old, or, if in inclement weather, in the School Hall.

The congregation regularly supports Falkirk Foodbank, and other charities in retiring offerings as listed on Page 10.

## Financial Review

The principal source of income is freewill offerings from Church members. The giving in 2019 at £67,406 was almost 6% above the 2018 giving, reflecting the congregation's ongoing commitment to our ministry. We give thanks for three legacies totalling £47,858 received from members of the congregation.

The first steps in our Sanctuary Refurbishment programme, the upgrading of the gutters, the treatment of dry rot, and the replacement of the slates on the northside roof cost almost £180,000. This work was funded by grants totalling £15,000 from the Church of Scotland, congregational funds of £115,000, with the balance covered by an interest bearing loan of £50,000 from the General Trustees, repayable in ten six monthly repayments. At the end of 2019 our liability stood at £32,811.

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2019 saw the completion of the next steps in our Sanctuary refurbishment programme with the replacement of the church heating system, improved access for disabled persons via a new ramp to the south door, and the installation of an accessible toilet in the north lobby area. This work, costing £61,023, was funded from the Restoration Fund, supported by grants of £8,000 from the Baird Trust Fund and of £5,000 from the Ferguson Bequest Fund.

We also upgraded our audiovisual system in the church with new screens affixed to the gallery , at a total cost of £3,805, and these have been welcomed by the congregation.

**Reserves Policy and Statement of Trustees' Responsibilities**

At the year end the Church held unrestricted cash funds of £77,798, of which £55,685 is designated for the Restoration Fund, with £8,414 from the 2019 Rental Fund also assigned by the Kirk Session to

Restoration Programme expenditure and loan/interest repayments, leaving £13,700 for normal operation. We continue to assign all rental income from the vacant manse and from the church cottage to the Restoration programme of works.

It is the Trustees’ policy to seek to hold reserves of approximately five months' expenditure, and it remains a major challenge since the split in 2013 to rebuild our balances to that sort of level over future years, and to manage the ongoing Restoration Programme to equip our facility 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 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 2012. 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.

This Report was approved by the Trustees on **11th February 2020** and the original copy was signed on their behalf by

# Eric Appelbe

Eric Appelbe, Session Clerk Page 5 of 11

**Larbert Old Church**

## Receipts and Payments Account Year ended 31 December 2019

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Unrestricted** | **Restricted**  | **Endowment**  | **Total** | **Total** |
|  | **Funds** | **Funds** | **Funds** |  |  |
|  | **2019** | **2019** | **2019** | **2019** | **2018** |
| **Receipts** Note | **£** | **£** | **£** | **£** | **£** |
| Donations 3 |  **82,443** |  **-** |  **-** |  **82,443** |  **78,068** |
| Legacies |  **47,858** |  **-** |  **-** |  **47,858** |  **-** |
| Activities for Generating Funds |  **-** |  **-** |  **-** |  **-**  |  **-** |
| Bank & Deposit interest |  **365** |  **-** |  **-** |  **365** |  **388** |
| Investment income |  **-** |  **-** |  **-** |  **-**  **-**  |  **-** |

|  |  |  |
| --- | --- | --- |
|  **130,666 - -**  |  **130,666**  |  **78,456** |
|  **11,547 - -**  |  **11,547**  |  **10,563** |
|   **- -**  |  **-**  |  **-** |
|   **- -**  |  **-**  |  **-** |
|   **- -**  |  **-**  |  **-** |
|  **15,336 - -**  |  **15,336**  |  **-** |
|  **2,701 - -**  |  **2,701**  |  **7,530** |
|   **- -**  |  **-**  |  **-** |
|  **- -** |  **'-**  |  **-** |
|  **160,250 - -**  |  **160,250**  |  **96,549** |
|  |  **-**  |  |
|  **72 - -**  |  **72**  |  **82** |
|  **150,364 - -**  |  **150,364**  |  **118,693** |
|  **- - -**  |  **-**  |  **-** |
|  **150,436 - -**  |  **150,436**  |  **118,775** |

Rental of premises

Sale of assets

Sale of investments

Grants

Receipts from General Trustees

Sanctuary Refurbishment Fund

Interest Free Loan

General Trustees Loan

**Total Receipts**

 **Payments**  4

Costs of generating funds

Charitable activities Governance costs

## Total Payments

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Surplus/ Deficit: Receipts against Payments for the year** |  **9,814** |  **-** |  **-** |  **9,814** |  **- 22,226** |

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**Statement of Balances**

**At 31 December 2019**

 **Unrestricted Restricted Endowment Total Total**

 **Funds Funds Funds**

 **2019 2019 2019 2019 2018**

 **£ £ £**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Bank & Deposit Balances** |  |  |  |  |  |
| Bank & deposit balances brought forward**Movement in year:** | **67,984** | **0** | **0** | **67,984** | **90,209** |
| Deficit/Surplus | **9,815** | **0** | **0** | **9,815** | **-22,225** |

## Bank & deposit balances carried forward

**77,799**

**0**

**0**

**77,799**

**67,984**

|  |  |
| --- | --- |
| **Held in :-** |  |
| **Church of Scotland Investors' Trust Deposit Fund** | **68,220** |
| **Clydesdale Bank plc** | **9,579** |

**77,799**

**Investments at market value**

 **Assets 0 0 0 0 0**

**Liabilities**

 Loan : the Church of Scotland **32,811 0 0 32,811 43,374**

The accounts were approved by theTrustees on 11th February 2020 and signed on their behalf by

Original copy signed by

Eric Appelbe **Eric Appelbe \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Session Clerk**

and by

Alistair Simpson **Alistair Simpson \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Treasurer**

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## Notes to the Accounts 1 Trustee Remuneration and Related Party Transactions

During the year 1 trustee, W.Williamson, received reimbursement of expenses incurred totalling £646. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **At 1 January** | **Receipts** | **Payments** | **At 31 December** |
|  | **2019** |  |  | **2019** |
|  |  | £ | £ | £ |
| **General Fund****Designated Unrestricted Funds** | **8,135** | **94,356** | **89,901** | **12,590** |
| Sunday School | **593** | **0** | **0** | **593** |
| Common Good Fund | **347** | **0** | **0** | **347** |
| Fabric Reserve Fund  | **6,266** |  **15,336** |  **13,188** | **8,414** |
| Restoration Fund | **50,343** |  **48,885** |  **43,542** | **55,686** |
| Screens Fund | **2,300** |  **1,675** |  **3,806** | **169** |
| **Total funds** | **67,984** | **160,252** | **150,437** |  |

## 2 Movements in Funds

**77,799**

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

Fabric Reserve Fund: Funds set aside by the trustees and/or donors for the maintenance of the Church property

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

Sanctuary Restoration Fund : Fund set apart specifically for Sanctuary Refurbishment work

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|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Unrestricted** | **Restricted Endowment** |  | **Total** |
|  | **Funds** | **Funds Funds** |  | **Total** | **Funds** |
|  | **2019** |  | **2019** | **2019** |  **2,019** | **2018** |
| **3. Analysis of Donations** |  | £ | £ |  |  | £ |
| WFO Scheme (non Gift Aid) |  **12,624** |  | **0** | **0** |  **12,624** |  **10,852** |
| Gift Aid Donations |  **51,313** |  | **0** | **0** |  **51,313** |  **49,215** |
| Tax Recovered on Gift Aid Donations |  **14,540** |  | **0** | **0** |  **14,540** |  **14,255** |
| Ordinary Offerings (Open Plate) |  **3,469** |  | **0** | **0** |  **3,469** |  **3,528** |
| Other Offerings, Donations etc |  **497**  |  | **0** | **0** |  **497** |  **218**  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  **82,443** | **0** | **0**  |  **82,443**  |  **78,068** |
| **0** | **0** | **0** | **0** | **0** |
| **72** | **0** | **0**  |  **72** | **82** |
|  **34,892** | **0** | **0**  |  **34,892**  |  **33,670** |
|  **743** | **0** | **0**  |  **743**  |  **713** |
| **0** | **0** | **0** | **0** | **0** |
|  **646** | **0** | **0**  |  **646**  |  **646** |
|  **11,262** | **0** | **0**  |  **11,262**  |  **11,034** |
|  **180** | **0** | **0**  |  **180**  |  **220** |
|  **6,872** | **0** | **0**  |  **6,872**  |  **6,505** |
|  **1,310** | **0** | **0**  |  **1,310**  |  **1,772** |
|  **55,515** | **0** | **0**  |  **55,515**  |  **24,736** |
| **0** | **0** | **0** | **0** | **0** |
|  **6,724** | **0** | **0**  |  **6,724**  |  **9,249** |
| **0** | **0** | **0** | **0** | **0** |
|  **6,159** | **0** | **0**  |  **6,159**  |  **7,893** |
|  **5,525** | **0** | **0**  |  **5,525**  |  **5,472** |
|  **1,217** | **0** | **0**  |  **1,217**  |  **1,510** |
|  **1,296** | **0** | **0**  |  **1,296**  |  **1,787** |
| **0** | **0** | **0** | **0** | **0** |
|  **792** | **0** | **0**  |  **792**  |  **1,436** |
|  **657** | **0** | **0**  |  **657**  |  **740** |
|  **5,731** | **0** | **0**  |  **5,731**  |  **682** |
|  **10,843** | **0** | **0**  |  **10,843**  |  **10,628** |
|  **150,436** | **0** | **0**  |  **150,436**  |  **118,775** |

## 4. Analysis of Payments

## Costs of generating funds

Investment Managers’ fees

Offering envelopes

## Charitable activities

Ministries & Mission allocation

Presbytery dues

Voluntary Additional Stipend

Minister’s expenses

Ministerial Assistance

Pulpit supply

Other staffing costs

Grounds Costs

Fabric repairs & maintenance

Manse Costs

Cleaning Materials/Services etc.

Council Tax

Heat and light

Insurance

Photocopier Expenses

Organ & music

Printing, stationery and postage

Minibus

Young People

Other expenses

Interest/repayments on £50k. Loan

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|  |  |  |  |
| --- | --- | --- | --- |
|  | **Unrestricted** | **Restricted Endowment** |  |
|  | **Funds** | **Funds** | **Funds** | **Total** |  |
|  | **2019** | **2019** | **2019** | **2019** | **2018** |
| **Governance costs** | **£** | **£** | **£** | **£** | **£** |
| Independent examiner’s fees **Other payments** | **0** | **0** | **0** | **0** | **0** |
| Purchase of assets | **0** | **0** | **0** | **0** | **0** |
| Purchase of investments | **0** | **0** | **0** | **0** | **0** |
| **TOTAL COSTS** |  **150,436** | **0** | **0** |  **150,436** |  **118,775** |

### 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 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 £27,585 and the maximum stipend (in the fifth and subsequent years) £33,899.

|  |  |  |
| --- | --- | --- |
| **6. Collections for Third Parties** | **2019** | **2018** |
| Earl Haig Fund | **146** | **337** |
| There but not There | **146** | **337** |
| Larbert Churches Youth Trust |  | **145** |
| Strathcarron Hospice |  | **151** |
| Alzheimer Scotland | **226** | **188** |
| Save the Children Fund - Christmas Jumper Appeal | **148** | **167** |
| Falkirk Foodbank | **139** | **132** |
| Tearfund - Indonesia Tsunami Appeal |  | **170** |
| Christian Aid  | **230** | **217** |
| Water Aid Scotland | **151** |  |
|  |  **1,186** |  **1,844** |

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## APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

Account # 502213661

 - Rental of Church Cottage and Manse

## REVENUE ACCOUNT

 Balance as 01.01.2019 **£ 19,810.11**

 Rental Income received **£ 17,526.01**

 Revenue Interest received **£194.57**

 Transfers to Larbert Old Church for Sanctuary Restoration Fund **£ 15,336.00**

 Let Manse/Cottage Expenditure **NIL**

 Balance at 31.12.2019 carried forward **£ 22,194.69**

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

I report on the accounts of the charity for the year ended 31st. December 2019 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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10 (1) (d) of the 2006 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 Regulations

have not been met, or

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

 Original Signed by David Neilson, A.C.M.A

 Name David Neilson, A.C.M.A

 Address Willowdene, Glen Road, Torwood, Larbert FK5 4SN

Date:

14th. February 2020