

Larbert East Church of Scotland



ACCRUED (2015 SORP COMPLIANT) ACCOUNTS for Year Ending 31st December 2019

ATTESTED BY AUTHORITY OF THE PRESBYTERY.	
PLACE	LARBERT
DATE	27/12/2020
SIGNATURE	<i>[Handwritten Signature]</i>
PRESBYTERIAL SUPERINTENDENCE COMMITTEE.	

Congregation No: 221365

Charity No: SC 006456

Larbert East Church of Scotland
Trustees' Annual Report
Year Ended 31 December 2019

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2019. The financial statements have been prepared in accordance with the accounting policies set out on page 10 of the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 and is ecumenical in its approach to other Christian bodies.

Services are held every Sunday. Communion Services continue to be held four times a year with diets morning and afternoon. At least one of these services takes the form of a family communion when members of the young church are invited to take part. A short midweek service is held each Thursday morning from September to June. The minister leads a number of these services, but also organises a rota of ministers and leaders from local Churches, including the Roman Catholic Church, Free Church, Pentecostal Church, Baptist Church, Salvation Army and Brethren to lead the worship. Members of all Churches attend these services and the Church is open for private prayer before the service. An informal Communion Service has been held on Maundy Thursday since 2009. Another is planned for 2020.

In November an afternoon Remembering Service was held to which families of those who had passed away in recent times were invited. This was organised by the Pastoral Care Team and was open to any who wished to share a cup of tea and a time of sharing in the hall before the short service in church. Over 80 people attended and it was clear from this response that this was greatly appreciated.

In December Christmas was marked by the popular nativity presentation involving the Young Church, the Christmas Eve Watchnight Service when almost 360 people attended, and Family Service on Christmas Day with nearly 100 attending.

Stenhousemuir Primary School also came to Church for 4 end of term services through the year – their practice now for over 24 years. All the services were led by the minister and our Parish Outreach Worker, Marianne Harvey, and on occasion, with part-time Larbert Churches Youth Trust Schools Worker Gregor McKay. Pupils also took part.

The Young Church, consisting of 4 age-related Sunday School departments and a Youth Group, meet each Sunday morning and are present in Church for the first part of the Service. Under the leadership of our youth elder our newest group, for 16-25 yr olds, the 'Big Yins', has continued to meet in the upper hall after morning service. A Crèche is available each Sunday for very young children. The leader of the Young Church also organises a holiday club in the first week of the School holidays led by the other LCYT Schools Worker, Mike Glass.

The halls are extensively used throughout the week by Rainbows, Brownies and Girl Guides. Due to falling numbers and officers' retirement, the Boys' Brigade sections are being hosted by 2nd Larbert (Larbert Old) and meet every Friday evening. Other groups such as the Prayer Group, one of the 4 Discussion/Bible Study Groups, Women's Group, Banner & Craft Group and Choir also use the halls regularly. There is community use by a local playgroup and mother & toddlers group while a monthly Memories Group has been inaugurated and continues to be enjoyed by local older folk. Meetings of Alcoholics Anonymous use the halls on Friday evenings and Sweet Harmony Barbershop Chorus make weekly use of the halls or the church for rehearsal. The halls are also popular for private family functions, e.g. birthday parties.

Fund raising Coffee Mornings were held in support of Christian Aid in May and the Church itself in December. LMCA once again used the church for their popular primary schools' choir concert, which has become an annual event. In place of our own choir's Carols for Marie Curie evening, an additional Lessons and Carols evening service was held in December with the retiring offering going to support Marie Curie Cancer Care.

Easter and Christmas invitation cards were delivered to members and regular worshippers, one to keep and one to give away, and all services were publicised on the Church website and in the local newspaper.

Achievements and Performance

Sunday Worship is well attended averaging 200 people. All the groups for young people on Sundays are well attended and the attendance at Weekday Worship once again increased a little during the year.

Each Sunday a member of the congregation reads the passage of scripture and it may be read by a member of one of the Youth Groups. Family Services are held 4 times a year and young people are encouraged to take part, including at the family Communion. A member of the congregation leads the prayer of Dedication and Intercession on the second Sunday of every month. A member of the congregation also leads the all-age talk on an occasional basis.

Plans to facilitate the 'live streaming' of services via the internet have now come to fruition and they have been broadcast on a regular basis since April. This is accessed via the website and has proved popular with members on holiday or working away and several housebound folk, including one in a care home, watch on a regular basis.

Services are recorded and reproduced onto CD so that these can be enjoyed by housebound members or those who have been away and want to catch up.

The church website is maintained and refreshed on a regular basis and services can also be downloaded from there as well as information about church services and events. There is also a Facebook page on the website used regularly by a few of our members.

Under the leadership of two of our elders, informal 'pop-up' services have continued under the banner of eLECT, originally planned as an outreach to the vast and growing Kinnaird Village area in the north of the parish. Difficulties with finding remote venues have led to a change of strategy with these now taking the form of monthly evening services in the church.

The number on the Communion Roll stood at 584 on 31st December 2019 down from 599 a year previously. However, there were 149 people recorded as adherents at the end of the year, exactly the same as last year.

Currently there are 4 discussion groups, 1 meeting weekly on Monday afternoons and 3 meeting fortnightly – one on Monday evenings, one on Wednesday afternoons and one on Thursday evenings. They have a 'cuppa' then a discussion based on various Bible passages.

The 'Breakfast Prayer' meeting takes place once a month prior to morning worship, while around 45 members still take the Church prayer list and are involved in praying regularly, responding to requests for prayers some of which are gathered via a 'prayer cross' in church.

In February the Kirk Session hosted another 'Afternoon Tea' at Carronvale House when members who are Senior Citizens or widowed were invited to an afternoon of entertainment, which by popular demand was provided by Ladeside Primary School Choir and was much enjoyed.

In June we said goodbye to John Gow, student in training, after a successful final placement. This was followed immediately by the arrival of another student, Laura Digan, who was with us till September dividing her time between Larbert East and Sanctuary First.

'Kidz Clothes Broker' (KCB), our project which enables good quality second hand clothing to be usefully recycled and offered at minimal cost to the community, has altered in focus during the year, moving from selling to providing goods direct to families or other charities. This is now combined with our Parish Outreach Worker's weekly 'Eastgate' on an occasional basis.

On the last Thursday of the month, Stenhousemuir Primary School uses our Small Hall to hold a Coffee Morning. Two to three P6s or P7s, supervised by our Parish Outreach Worker, who also works in the school, serve the tea and take donations, which go towards school funds. This contributes to their Citizenship Badge, part of Curriculum for Excellence. Those who attend Weekday Worship come to the Coffee Morning prior to the service. It is an example of co-operation between the Church and local community.

Arising from an idea first proposed at a Congregational Conference, and with the support of the High School Management Team, LE has continued to host 'Lunch in the East', providing a safe haven for S1 and S2 pupils who are at a loose end in the middle of the day. This happens on the 3rd Wednesday of the month and it is hoped the frequency can be increased.

Along with many other churches in the Falkirk area LE has continued to support Falkirk Foodbank offering a dedicated collection point for members to enable them to donate via the church.

The Larbert Men's Christian Association continued its programme in 2019. Meetings are held four times a year and each Church in turn is responsible for the meeting. It is an excellent opportunity for men from local Churches to meet together.

The Larbert Churches Youth Trust, a separate registered charity, in conjunction with Scripture Union, has continued its work. Our minister, formerly Chair, continues as one of the Trustees, and two of our elders are members of the management committee. Mike Glass, Schools Worker continues to lead the chaplaincy team at Larbert High School where he is now clearly a valued part of the school community providing pastoral support and increasing opportunities for exploring Christian values through SU and bible study groups, school assemblies, and participation in RME classes as well as a popular 'drop-in' service for pupils. Gregor McKay additional part time worker, has taken on the task of forging relationships with the associate primaries, initiating and supporting SU groups and facilitating transitional support for P7 children.

In February the congregation responded generously to an appeal from LHS for funds in support of 'the Diner' initiative which provides pre-school shelter, breakfast, clothing, and sanitaries etc, for the most vulnerable pupils. And again, in December they responded well to a request for money towards the LHS Christmas Breakfast Festival which offered food and gifts to families lacking these resources at that time of year.

Alongside this work our minister continues to play a full part as a member of the High School chaplaincy team as well as being chaplain to both Stenhousemuir and Kinnaird Primary Schools. In addition, he is chaplain to Falkirk Presbytery.

Since her appointment in 2017 Marianne Harvey, Parish Outreach Worker, has provided much appreciated support to the two primary schools in the parish taking assemblies, supporting an SU group, and assisting individual pupils with additional needs and/or their families. She has also set up 'Eastgate', an informal daytime support group, meeting in the church halls, through which she has been able to offer money advice using Christians Against Poverty materials. She has instigated intergenerational work via a reading group involving pupils from the local primary school and residents of the sheltered housing complex adjacent to the church.

Financial Review

In 2019 we received a legacy of £56,555 to be used for church fabric. From this we used £7,698 electrifying our church bell and installing quick-exit doors. Our principal source of income continues to be from our weekly offerings, regular standing orders and tax recovered on Gift Aid. In spite of the number of people giving by Standing Order increasing again this year, there was a small decrease in General Offerings of £1,260(1.19%). We have made the congregation aware of this and will continue to monitor the situation. However, even without the legacy our total income for the year showed a small increase of £511. At the beginning of the year it was necessary to transfer £8,000 from the General Reserve account in order to cover payments at that point in time. However, this money was transferred back in December. During the year, we received a reduction of £4,000 in our Ministries and Mission contributions in order to help finance our POW and we drew down £9000 from interest on a previous legacy held by the General Trustees on our behalf. At the year end we were able to transfer a surplus of £4,938 to our Fabric Fund.

Risk Management

The effect of ageing on a majority of the congregation, and on some of the office bearers, is reflected in the decline in the numbers on the roll.

In spite of this finances have held up reasonably well due to an ongoing emphasis on asking members to review their giving and to ensure regularity by using standing order and gift aid as appropriate.

As much encouragement and support as possible is given to the Young Church and their families by way of outreach and our Youth Elder. In addition, two elders and the minister are actively involved in the administration of the ecumenical Larbert Churches Youth Trust (LCYT) which is also strongly supported financially by individual members of the congregation and is providing a powerful Christian witness across the area's schools. The move to direct legacy funding towards appointing a Parish Outreach Worker is also indicative of a desire to reach out to younger families and their children.

In relation to GDPR issues, under the guidance of our Data Protection Officer, the necessary consents for data sharing were finalised prior to the commencement of 'live-streaming' our services. A pilot of Microsoft Sharepoint for file storage has been completed successfully. This will be rolled out to all people on church teams. Email addresses are going to be created for all church team members to allow for the secure exchange of confidential data. Two minor issues with policy compliance were identified and dealt with by additional training.

Reserves Policy

It is the Trustees' policy to hold reserves including designated funds. At the year end the Church held unrestricted funds of £39,324, £7,872 of which has been designated for our Parish Outreach Worker and £31,452 which has been designated for fabric fund. Our General Reserve stands at £37,445 in case of any shortfall in the General or Fabric Funds during the year. The Church also held £110,016 of restricted funds which have been provided for the purposes in Note 14. This value of restricted funds currently includes £10,500 of a bequest received during a previous year which is held in the Special Purposes Fund and £49,022 from this year's legacy.

Structure, Governance and Management

The congregation is a registered charity, number SC 006456 and is administered in accordance with the terms of the Model Deed of Constitution (or Deed of Constitution (Unity Form)) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session and the Deacons' Court were the charity trustees. The Kirk Session members are the Elders of the Church. They are chosen from members of the congregation who are best suited to this post and are then ordained or admitted. The Kirk Session nominated members who were considered suitable to become members of the Deacons' Court. They were then ordained for life.

Following the decision at an elders' conference in October 2017 to move towards the adoption of the 'Unitary Constitution' form of church administration, the matter was considered jointly by the Session and Deacons' Court before being put to the vote at a congregational meeting in November 2018. Members voted overwhelmingly in favour and this decision was endorsed by Falkirk Presbytery and the Delegation of Assembly in Edinburgh. Those previously ordained as Deacons were invited to take on eldership, and three decided to do so. Work on formulating and appointing the necessary sub-committees (teams) of Session began in the new year. These are: Buildings Management; Finance and Planning; Growing Faith; Community and World Outreach; Pastoral Care; Publicity and Communication; and Worship. Conveners of the teams are elders but each team contains a mixture of elders and members of the congregation. Under the terms of the new Deed of Constitution members of the Session shall be the trustees of Larbert East going forward.

The final meeting of the Deacons' Court took place in June with a celebratory meal for outgoing office bearers being held in September.

Reference and Administrative Information

Trustees

Minister

Crosthwaite Melville

Elders

	Ordain		
Blair	Archie	Islam	Celma
Blair	Lorraine	Jalland	Darren
Brophy	Janette	Jamieson	Stuart
Brown	Janice	Ord 09/19	Laurie Irene
Brown	Peter	Leask	Janette
Cairns	Betty	MacDonald	Crawford
Cairns	Kelvin	Martin	Betty
Carmichael	John	Morris	William
Cochrane	Fiona	Neilson	Elinor
Colbourne	James	Nichol	Catherine
Comrie	Una	O'Connor	June
Crosbie	James	Oswald	Eric
Dick	Elizabeth	Peden	George
Dickson	Mary	Died 09/19	Rae Stuart
Drummond	Kenneth	Railton	Irene
Duncan	Alex	Robinson	Christine
Duncan	Kate	Shearer	Agnes
Duncan	Robin	Sinclair	Andrew
Fairbairn	Martin	Sinclair	Dorothy
Fraser	Ian	Ret 09/19	Smith Senga
Fraser	Rena	Ret 09/19	Summers Munro
Goodwin	Andrew	Summers	Sheila
Grant	Alex	Thomson	Sydney
Green	John	Tooth	David
Grieve	Jetta	Tooth	Margaret
Hessett	Gillian	Walker	Duncan
Hessett	Simon	Walker	Margaret
Hunter	Audrey	Watson	Margaret
Hutchison	Anne	Whitelaw	Gordon

Ordain

Deacons

Ordain	Deacons	Ordain	Ordain
	Alexander Alison	Died 06/19	Lloyd Simon
	Anderson Margaret	Ret 06/19	McDonald Ann
	Barron Joyce	Ret 06/19	McGregor Sheena
	Brown Elinor	Ret 06/19	Patrick Wendy
	Brown Jessie	Ret 06/19	Prophet Stuart
	Caldwell Roberta	Ret 06/19	Railton Irene
Ret 02/19	Davidson Irene	Ret 06/19	Reid Patricia
	Dick John	Ret 06/19	Robertson Anne
	Gillespie George	Ret 06/19	Sharp Dorothy
	Grant Andrew	Ret 06/19	Summers Sheila
	Griffiths George	Ret 05/19	Thomson Sydney
	Griffiths Lorraine	Ret 05/19	Wright Arlene
	Jardine Fiona	Ret 06/19	Wright Derek
	Jenkins Gillian	Ret 06/19	Yeaman Marion
Ord 09/19	Knox Margaret	Ret 02/19	
	Lloyd Carolyn	Ret 06/19	

Principal Office-bearers

Minister : Rev. M. Crosthwaite
 Session Clerk: Mr Robin Duncan (Name shown on list of Elders)
 Clerk to the Deacons Court : Mrs Catherine Nichol (Name shown on list of Elders)
 Church Treasurer : Mrs Kate Duncan (Name shown on list of Elders)

Principal Office

Larbert East Church, Main Street, Stenhousemuir, FK5 4QB
 Charity No: SC 006456

Independent Examiner

Mrs Jill Adamson, 45 Castle Gate, Uddingston, G71 7HU

Bankers

Clydesdale Bank, 31 Hallam Road, Stenhousemuir, FK5 3BF

Trustees' Responsibilities in Relation to the Financial Statements


The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf,


R Duncan, Session Clerk

Date 11th March 2020

Larbert East Church of Scotland

Independent Examiner's Report to the Trustees of Larbert East Church of Scotland Year ended 31 December 2019

I report on the accounts of the charity for the year ended 31st December 2019 which are set out on pages 1 to 17.

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 Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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

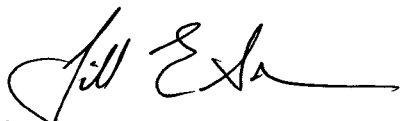
My examination is carried out in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration 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 (as amended), and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) 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.

Name



Name in Print Mrs Jill Adamson

Professional Qualification/Professional Body: ICAS

Address 45 Castle Gate
Uddingston
G71 7HU

Date:

17/3/20.

Statement of Financial Activities
Year ended 31 December 2019

	Note		Unrestricted Funds		Restricted Funds		Endowment Funds		Total	
	2019	2019	2019	2019	2019	2019	2019	2019	2018	2018
Income and endowments from:										
Donations and legacies	128,000	56,900	184,900	130,925	372				131,297	
Charitable activities	7,899	0	7,899	5,572	0				5,572	
Investments	173	610	783	108	289				397	
Other Income	9,000	0	9,000	8,250	0				8,250	
Total Income	145,072	57,510	202,582	144,855	661	0	0	0	145,516	
Expenditure on:										
Raising funds	313		313	305					305	
Charitable activities	150,270	3,007	153,277	136,910	9,496				146,406	
Total Expenditure	150,583	3,007	153,590	137,215	9,496	0	0	0	146,711	
Net income/(expenditure) before gains and losses on investments	-5,511	54,503	48,992	7,640	-8,835	0	0	0	-1,195	
Net gains (losses) on investments		518	518		-142				-142	
Net income/(expenditure)	-5,511	55,021	49,510	7,640	-8,977	0	0	0	-1,337	
Transfers between funds	7,698	-7,698	0	-13,187	13,187				0	
Net movement in funds	2,187	47,323	49,510	-5,547	4,210	0	0	0	-1,337	
Total funds brought forward	37,137	62,693	99,830	42,684	58,483				101,167	
Total funds carried forward	39,324	110,016	149,340	37,137	62,693	0	0	0	99,830	

Balance Sheet

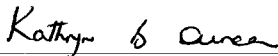
At 31 December 2019

	<u>Note</u>	Total 2019	Total 2018
Fixed Assets			
Tangible Fixed Assets	8		
Investments	9	4,380	3,862
Total Fixed Assets		<u>4,380</u>	<u>3,862</u>
Current Assets			
Debtors	10	4,999	5,147
Bank and cash		141,274	93,657
Total Current Assets		<u>146,273</u>	<u>98,804</u>
Liabilities			
Creditors falling due within one year	11	-1,313	-2,836
Net Assets		<u>149,340</u>	<u>99,830</u>
The funds of the charity:			
Endowment funds	12		0
Restricted income funds	12	110,016	62,693
Unrestricted funds	12	39,324	37,137
Total charity funds		<u>149,340</u>	<u>99,830</u>

The accounts were approved by the trustees on 11/03/2020 and signed on their behalf by:



Session Clerk



Treasurer

Larbert East Church of Scotland

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2016 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund Accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time of congregation members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fixed assets

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

Investments

Fixed asset investments are stated at market value at the balance sheet date. Unrealised gains and losses represent the difference between the market value at the beginning and end of the financial year or, if purchased in the year, the difference between cost and market value at the end of the year. Realised gains and losses represent the difference between the proceeds on disposal and the market value at the start of the year or cost if purchased in the year.

Taxation

Larbert East Church is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

**Notes forming part of the financial statements
For the year ended 31 December 2019**

	Unrestricted Funds 2019	Restricted Funds 2019	Endowment Funds 2019	Total 2019	Unrestricted Funds 2018	Restricted Funds 2018	Endowment Funds 2018	Total 2018
1 Donations and Legacies								
Offerings	104,330			104,330	105,591			105,591
Tax recovered on Gift Aid	20,708	44		20,752	21,059	39		21,098
Legacies	0	56,555			0	0		
Contributions from Congregational Organisations	175			175	225			225
Other	2,787	301		3,088	4,050	333		4,383
	128,000	56,900	0	184,900	130,925	372	0	131,297
2 Income from charitable activities								
Weddings and Funerals	5,481			5,481	2,779			2,779
Coffee mornings/Fayre	1,400			1,400	1,578			1,578
Use of hall	713			713	425			425
Baptisms	40			40		0		0
Easy Fundraising	265			265	234			234
Car boot sale & Concert					556			556
	7,899	0	0	7,899	5,572	0	0	5,572
3 Investment income								
Deposit interest	173	476		649	108	156		264
Dividends received		134		134		133		133
Bank interest				0				0
	173	610	0	783	108	289	0	397
4 Other income								
Receipts from General Trustees	9000			9,000	8250			8250
	9,000	0	0	9,000	8,250	0	0	8,250
	145,072	57,510	0	202,582	144,855	661	0	145,516

Notes forming part of the financial statements
for the year ended 31 December 2019

	Unrestricted Funds		Restricted Funds		Endowment Funds		Total
	2019	2018	2019	2018	2019	2018	
5 Analysis of expenditure							
Raising Funds							
Offering Envelopes	313	305	0	0	313	305	305
Charitable Activities							
Ministries and Mission Allocation	79,730	74,800			79,730	74,800	74,800
Presbytery Dues	1,515	1,421			1,515	1,421	1,421
Minister's Expenses	2,288	2,344			2,288	2,344	2,344
Pulpit Supply	449	434			449	434	434
Other salary costs	20,001	19,267			20,001	19,267	19,267
Other Salary Costs - Self Employed	990	880			990	880	880
Fabric Repairs & Maintenance	15,280	7,751			15,280	7,751	7,751
Council Tax	2,525	2,460			2,525	2,460	2,460
Other Buildings Costs	22,407	22,203			22,407	22,203	22,203
Church Office Expenses	2,776	2,881			2,776	2,881	2,881
Organ & Music	875	812	0	0	875	812	812
Grants to Congregational Org	0	1,101			0	1,101	1,101
Special Purposes Expenditure	0	0	2,000	0	2,000	0	0
SALT Expenses			864	9,360	864	9,360	9,360
Other expenses	1,434	556			1,434	556	556
Kitchen Expenses			143	136	143	136	136
	150,270	136,910	0	9,496	153,277	146,406	146,406
Total	150,583	137,215	0	9,496	153,590	146,711	146,711

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

**Notes forming part of the financial statements
For the year ended 31 December 2019**

	2019	2018
	£	£
6 Staff costs and numbers		
Salaries and wages	20,171	19,220
Social security costs	279	481
Total	<u>20,450</u>	<u>19,701</u>

The average number of employees during the year, calculated on the basis of a head count, was as follows:

	2019	2018
Music staff	4	4
Church Officer	1	1
Pastoral Assistant	1	1
Parish Outreach Worker	1	1
	<u>7</u>	<u>7</u>

No employee had employee benefits in excess of £50,000 (2018 Nil).

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

7 Trustee Remuneration and Related Party Transactions

During the year 2019 Mr John Carmichael who is a member of the Kirk Session received £2,970 for providing his services as Church Officer.

The only trustee to receive any reimbursement of expenses during the year was the Minister

Travel Expenses	1880	
Manse Council Tax	2525	
Manse Telephone	408	
Postage	-	4813

During the year to 31 December 2019 the Church continued with the contract with Mr K Drummond (Elder) to provide cleaning services for which he received £6,360. Additionally Mr M. Fairbairn (Elder) received £385 for organ supply. 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.

During the year to 31 December 2019 the aggregate amount donated to the charity by all trustees was £33,225.

8 Tangible Fixed Assets

See note 16

9 Investments

	2019 £	2018 £
Market value at 31 December 2018	3,862	4,004
Unrealised gain / (loss) on investments	518	-142
Market value at 31 December 2019	<u>4,380</u>	<u>3,862</u>
Investments at cost	<u>1,270</u>	<u>1,270</u>

The following investments are held:

Church of Scotland Investors Trust Growth Fund	785 units	@	5.58	4380
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10 Debtors

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Gift Aid Tax Refund Due	4,790	11	4,801	4,951
Prepayments	98	100	198	196
	<u>4,888</u>	<u>111</u>	<u>4,999</u>	<u>5,147</u>

11 Creditors

	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £	Total 2018 £
Ministers Travel Expenses	221		221	260
Heat & Light	986		986	1,317
HMRC tax & NICs	106		106	71
Fabric			0	1,188
Value of Accruals	<u>1,313</u>	<u>0</u>	<u>1,313</u>	<u>2,836</u>

12 Analysis of Net Assets Among Funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed Assets					
Investments			4,380		4,380
Current Assets	-	39,324	105,636		144,960
Current Liabilities					0
Net assets at 31 Dec 2019	<u>-</u>	<u>39,324</u>	<u>110,016</u>	<u>0</u>	<u>149,340</u>

13 Volunteers

In common with all congregations of the Church of Scotland the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.

Notes forming part of the financial statements
For the year ended 31 December 2019

14 Movements in Funds

	At 1 January 2019 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Dec 2019 £
Endowment funds	0	0	0	0	0
Restricted funds					
Allan Legacy	0	165		48857	49,022
Benevolent Fund	75				75
General Reserve Fund	37,231	214		0	37,445
Investment Fund	3,862	518			4,380
Kitchen Fund	3,376	1	143		3,234
Hymn Book Fund	146	1			147
S.A.L.T.	3,000	345	864	0	2,481
Special Purposes Fund	15,003	56,784	2,000	-56,555	13,232
	62,693	58,028	3,007	-7,698	110,016
Unrestricted funds					
Designated Fabric Fund	30,683	1,487	13,354	12,636	31,452
Designated Parish Outreach Worker Fund	6,454	9,000	11,582	4,000	7,872
General Fund	0	134,585	125,647	-8,938	0
	37,137	145,072	150,583	7,698	39,324
Total Church funds	99,830	203,100	153,590	0	149,340
Other Restricted Funds					
Young Church Fund	386	941	1,275		52
Flower Fund	1,064	1,025	1,167		922
Woman's Group Fund	967	648	993		622
	2,417	2,614	3,435	0	1,596

Purposes of Endowment Funds

Income from these funds is to be used for specific purposes

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for display during services of worship.

Benevolent Fund: this is a fund used to assist people in need

General Reserve Fund: This Fund is to be used to assist in any shortfall in our General Fund.

Kitchen Fund: This Fund is to be used to repair or renew any of our kitchen equipment.

Hymn Book Fund: This Fund is to be used by the church for Hymn books/means of modern praise

S.A.L.T.: This Fund is used to supply the Sound and Light Team with necessary equipment for Church Praise

Special Purposes Fund: This Fund was set up to allow the church to purchase equipment not covered by the Fabric Fund

Young Church Fund: The Trustees have set aside funds for use by the Young Church.

Allan Legacy Fabric Fund: This Fund was set up with a legacy specifically to be used for Church Fabric.

Purposes of Designated Funds

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

POW Fund: The Trustees have set aside funds to pay for a part-time Parish Outreach Worker.

General Fund is for the day to day running of the church

15 Offerings for Third Parties

	2019	2018
	£	£
Poppy Scotland	512	419
Retiring Offering March Scripture Union Scotland		242
Retiring Offering June Home Start Falkirk		253
Retiring Offering Sept. RNIB		316
Will Graham celebration		370
Retiring Offering Dec. Christian Aid Indonesia Tsunami Appeal		349
Christmas Retiring Offering The Leprosy Mission Scotland		423
Retiring Offering March Newslite	281	
Retiring Offering June The Brain Tumour Charity	355	
Retiring Offering Sept. Compassion UK	335	
Retiring Offering Dec. Bahamas Hurricane Appeal	289	
Christmas Retiring Offering Bridges to Prosperity	750	
Larbert High School Christmas Breakfast Festival	520	
The Young Church donates offerings to various charities:	679	531
The Woman's Group donations to various charities	530	578
	<u>4,251</u>	<u>3,481</u>

The following amounts were raised and remitted directly to the charities involved rather than being transacted through the church records.

Larbert High School's 'The Diner'	510	353
Vine Trust	392	402
Christian Aid	1,587	1,462
Christian Aid Forth Bridge Cross	1,197	1,000
Bible Society	304	339
Marie Curie Retiring Offering after Lessons in Carols	205	440
	<u>4,195</u>	<u>3,996</u>

Harvest Offering was given in the form of food to the Salvation Army
 156 shoeboxes filled for Blythwood Care
 1,750 kg food donated to Foodbank

- 16** The Title Deeds are held by General Trustees of the Church of Scotland
 121 George Street, Edinburgh on behalf of the congregation.

**Larbert East Church of Scotland
Appendix**

Funds held on behalf of the congregation by the Church of Scotland General Trustees

	2019	2018
	£	£
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost		
Income Fund	237,272.28	229,988.28
Deposit Fund	72.82	11.72
	<u>237,345.10</u>	<u>230,000.00</u>
Market Value of Balances at 31 December		
Income Fund	248,275.00	237,549.52
Deposit Fund		
	<u>248,275.00</u>	<u>237,549.52</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at 31 December	<u>16,454.72</u>	<u>15,641.50</u>