

The Church of Scotland

**Larkhall New Parish Church of
Scotland**



SORP Compliant Annual Accounts

2024

Congregation No : 171168

Charity No : SC002870

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report Year ended 31 December 2024

The Trustees present their annual report and financial statements for Larkhall New Parish Church of Scotland for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to 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 1 January 2019.

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 people in every parish in Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

The challenge to our church's ability to work and witness continued with commitment and enthusiasm in 2024. Both the leadership and the membership managed to maintain their corporate identity and their shared calling to care for and serve the people of our community. The main objective being to revisit and revitalise the committee structure which had suffered during Covid and needed reviving.

Achievements and Performance

We are extremely grateful for the deep commitment of our leaders and the sacrificial support of our members who together ensured that the financial and fabric needs of the church were fully met and that plans for future development were still being formed and taken forward. We looked again at the vision adopted by Larkhall New at the time of the Union: "Our home in Christ and Christ in our home" and decided to change this to better reflect our new mission planning ideas by adopting the logo "Reaching In, Reaching Out, Reaching Up".

Our members continued to be involved in our community through serving in a number of local groups, including The Machan Trust youth project, Larkhall Christians Together and The Trussell Trust Food Bank.

Our buildings and facilities were very well looked after and we are deeply grateful for our fabric committees' expertise and deep commitment to the task. Since the Union took place we have been responsible for two sets of buildings. While the St Machan's sanctuary is the principal place of worship we are holding monthly services in the Chalmers' sanctuary and continue to develop plans for the future use of both sets of halls.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

Achievements and Performance (continued)

In 2024 an update of a new Presbytery Mission Plan was finally agreed and implementation of this is now being progressed by the appropriate Presbytery committee.

Our fundamental and foundational functions have been well maintained throughout 2024 and in many cases they have been enhanced and advanced by hard work, innovative practice, and a willingness to change. A review of the then current committee structure was undertaken as noted below and this will enhance and continue the great Mission Revival work started in 2023.

Business Team : Leader – Linda Turnbull, Session Clerk

Following an Elders conference in March 2024, an updated version of our Logo was agreed as noted above, with the committees to be revived and revamped. The Business Team met on a number of occasions throughout the year. Over the first meeting it was agreed to replace the word Committee with the word Team. 6 teams were established – Communication, Mission, Nurture, Property, Social and Stewardship & Finance.

Each Team leader then recruited members from the Eldership and the general congregation. Throughout 2024 the Teams have been very active and busy thus ensuring that the spiritual, pastoral and temporal life of our Church continues to thrive and moved forward in faith in a way that is current and relevant to today's needs.

The work of these 6 Action Teams is co-ordinated by the Business Team, providing guidance and help where and when needed and also ensuring they report regularly to the Kirk Session. It also deals with matters referred to the Kirk Session by Presbytery or the General Assembly and ensures all major issues and proposed changes are brought to the Kirk Session for discussion and approval.

The Business Team is made up of the Leaders from each of the six Teams plus the Session Clerk, and our Minister.

Communication Team : Leader – Fiona Sandeman

The Communication Team has 6 members, We administer the Website, which is being revamped at the moment, as well as overseeing the printing of the Order of Service each Sunday, the quarterly Church Magazine and any other printing required by other Church groups.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

Achievements and Performance (continued)

Mission Team : Leader – Graham Duncan

The mission team met regularly during 2024 with the aim to create opportunities for folk to seek and find Jesus, to share together in social events as a church family and encourage interaction with our community. 16 folks attended a 10-week Alpha Course which started in January and a call was made to the group and adherents to consider church membership. In March, 6 new members joined the church at a special service and 2 adults were also baptized.

Intimations were made at Sunday services to encourage new folk to give their contact details to share information on church activities as part of our Sunday morning welcome protocol. Various social events were arranged to encourage the congregation and the community to interact, which were successful. A special 3 session bible study entitled, Let's Talk about Heaven, was well attended and a "Songs of Praise" Sunday Service was arranged in October with the congregation choosing their top Hymns. Monthly tea dances continued in our Chalmers building and monthly Pancake Coffee mornings continued in our St Machan's building. An Alpha course is planned for early 2025.

Nurture Team : Leader – John Martin MBE

Our Nurture Team which is made up of seven members of our congregation aim to nurture the growth and development of our congregation's faith in God, from those small children who are baptised in our church to those of an elderly age. We aspire to take care of and spiritually feed our members. The team encourages our members to be involved in our church and to recognise all external factors that affect human development such as early childhood experiences, daily habits and socioeconomic status.

The team encourages and supports our Prayer Group, our Mission Team, Youth Groups and all other organisations in our church by having close connections with our Kirk Session. Nominated members of the Kirk Session continue to visit the church organisations and are reporting back to the Nurture Team.

We encourage our congregation in daily prayer and worship by providing around 80 copies of a quarterly booklet 'Our Daily Bread'. We also provide the booklet "Try Praying". The Pastoral Care Team which is a sub group of the Nurture Team visit 17 members of our congregation who are either housebound, in hospital or are in nursing homes. All Pastoral Care Visitors have undergone CoS disclosure and attended the appropriate safeguarding training. The Pastoral Care Team distribute the recordings of church services to those who are not on line. Each household who requested the recordings have been issued with playback boxes provided by our church and receive recordings of each Sunday morning service.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

Achievements and Performance (continued)

Property Team : Acting Leader – Graham Duncan

The annual maintenance and unexpected general repair work which arise in the course of a year both at the Manse and in the Sanctuaries and halls have been undertaken. All essential repair work addressed, with particular attention being made to refurbishment of the Manse en suite and surfacing of a third of the Chalmers building car park with tar macadam. The St Machan's Session Room was refurbished, and significant work was carried out to repair a collapsed drain at our St Machan's building.

Stewardship & Finance Team : Leader – Bob Allan

The Stewardship and Finance Committee is responsible for all matters of Church finance, fundraising and accounting with a special emphasis on promoting all forms of stewardship and Christian giving. As always the financial team worked quietly away throughout the year ensuring our money is well looked after, spent wisely and that all our financial commitments are met. 2024 was no different.

Financial Review

The total incoming resources for the year amounted to £163,064 which is an increase of £23,976 from 2023. Compared to the income in 2023 there were increases of £4,388 in offerings and tax recovery, £2,952 in rents received, £3,500 in legacies, £7,136 in a special appeal for refurbishment purposes, £4,261 in income of organisations and £945 in interest received. Resources expended in 2024 amounted to £154,360 a decrease of £6,165 on the figures for 2023. This is largely accounted for by reduced expenditure of £17,988 on fabric expenditure offset by increased expenditure of £11,045 on other building costs. Overall the total funds carried forward at the end of the year increased by £8,704 from those at the end of 2023. Each of the funds being carried forward at the year-end are in surplus other than a small deficit of £304 in the Fabric Fund. The General Fund is carrying forward a balance of £66,199 and the designated funds a balance of £6,135 set aside for the purposes outlined on page 17. The restricted Refurbishment Fund is carrying forward a balance of £29,003 for the purpose specified in Note 12. In 2024 our Giving to Grow allocation to the Church's central funds was met in full. The Giving to Grow allocation in 2025 is £67,952 which is being met by ten monthly instalments.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

Risk Management

The principal risk facing the congregation in line with most other religious charities is that of a reducing membership with an increasing age profile and an income base which is under strain. This is a problem for the whole Church to resolve, part of the answer to which is a programme to unite or link congregations and so reduce the cost base and to encourage regular promotion of stewardship to boost income levels. A further risk in the longer term is the upkeep of our buildings, particularly the sanctuaries and the halls. Some parts of our buildings are 180 years old and some repairs such as stonework are very expensive. The major refurbishment work carried out in recent years to both sets of buildings will ensure that the buildings are fit for purpose in the short to medium term but in the longer term significant expenditure will undoubtedly be required. The only exception to this is the roofs covering the St Machan's halls which require renewing. This will be a major and expensive job which we will have to face soon but the position of major costs being expended on any church building is currently sisted by the General Assembly until the future of Presbytery Mission Plans is agreed by the national Church.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months General Fund expenditure plus an amount of at least £50,000 to cover unanticipated fabric repairs or emergency situations which may occur. At the year end the Church held unrestricted net assets of £72,334 of which -£304 had been designated for fabric purposes and £6,439 for organisational purposes. The remaining balance of £66,199 represents about six months expenditure. The Refurbishment Fund has a balance of £29,003 which leaves the reserves approximately £31,000 less than the desired level but it is not anticipated that this shortfall will be significantly reduced over the next one to two years.

Structure, Governance and Management

The congregation is a registered charity, number SC002870 and is administered in accordance with the terms of the Unitary Deed of Constitution and is subject to Acts and Regulations of the General Assembly. The Unitary Constitution was adopted in the Summer of 2016.

Under the Unitary Deed of Constitution members of the Kirk Session are the Charity Trustees. The Kirk Session members are the Elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

The Kirk Session meets on average five times a year, either in formal meeting or in conference session, and is responsible for the spiritual affairs within the congregation.

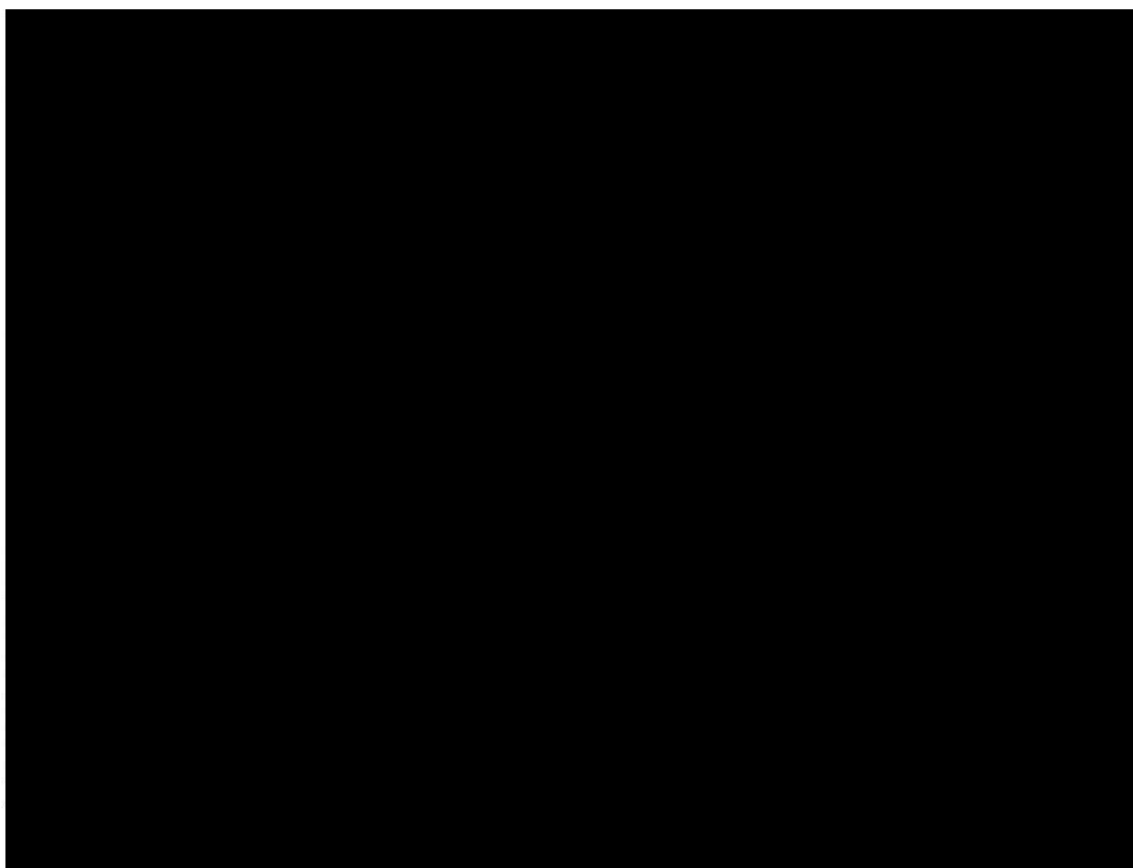
LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

Reference and Administrative Information

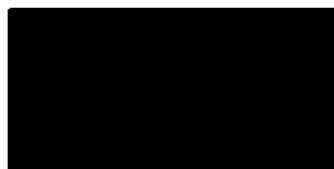
Trustees

The Trustees who served at any time during the year and up to the date of signing the accounts were :



Principal Office-bearers at 31st December 2024

Minister
Session Clerk
Treasurer
Fabric Team Leader (Acting)



LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

Reference and Administrative Information (continued)

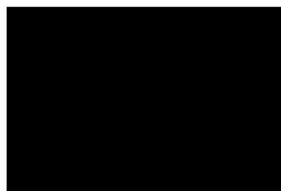
Principal Office

The address of the principal place of worship is Church Street, Larkhall, Lanarkshire, ML9 1EZ.

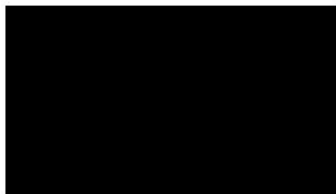
Charity Registration Number SC002870

Congregational Reference Number 171168

Contact Address



Independent Examiner



Bankers

Bank of Scotland
39 Union Street
Larkhall
Lanarkshire
ML9 1DT

LARKHALL NEW PARISH CHURCH OF SCOTLAND

Trustees Annual Report (continued) Year ended 31 December 2024

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).

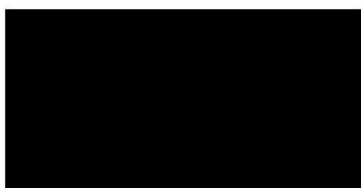
The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgments 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 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 are sufficient to show and explain the charity's transactions and 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 detections 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 others jurisdictions.

Approved by the Trustees on 11 May 2025 and signed on their behalf,



Date : 29 May 2025

LARKHALL NEW PARISH CHURCH OF SCOTLAND

SC002870

Independent Examiner's Report to the Trustees of Larkhall New Parish Church of Scotland – Year ended 31 December 2024

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 19.

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 (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.

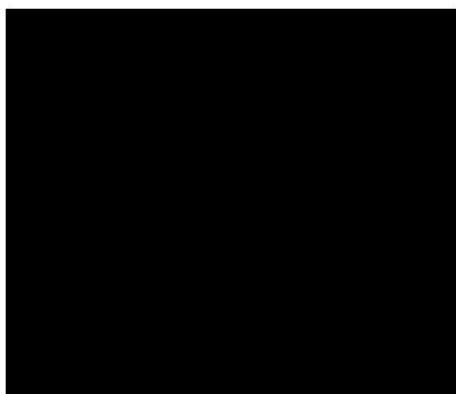
Basis of independent examiner's statement

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.



Date : 31 May 2025

LARKHALL NEW PARISH CHURCH OF SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES

Year Ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
<u>Income and Endowments from :</u>							
Donations and legacies	1	126,898	9,141	136,039	117,410	576	117,986
Charitable activities	2	1,991	1,000	2,991	1,310	0	1,310
Other trading activities	3	16,254	0	16,254	13,302	0	13,302
Investments	4	2,397	0	2,397	1,452	0	1,452
Other	5	3,633	1,750	5,383	5,038	0	5,038
<u>Total Income</u>		<u>151,173</u>	<u>11,891</u>	<u>163,064</u>	<u>138,512</u>	<u>576</u>	<u>139,088</u>
<u>Expenditure on :</u>							
Raising funds	6	431	0	431	265	0	265
Charitable activities		144,871	9,058	153,929	160,260	0	160,260
Other				0	0	0	0
<u>Total Expenditure</u>		<u>145,302</u>	<u>9,058</u>	<u>154,360</u>	<u>160,525</u>	<u>0</u>	<u>160,525</u>
Net Income/(Expenditure)		5,871	2,833	8,704	-22,013	576	-21,437
Transfers between funds		-3,370	3,370	0	0	0	0
Net movement in funds		<u>2,501</u>	<u>6,203</u>	<u>8,704</u>	<u>-22,013</u>	<u>576</u>	<u>-21,437</u>
Reconciliation of funds :							
Total funds brought forward		69,833	22,800	92,633	91,846	22,224	114,070
<u>Total Funds Carried Forward</u>	12	<u>72,334</u>	<u>29,003</u>	<u>101,337</u>	<u>69,833</u>	<u>22,800</u>	<u>92,633</u>

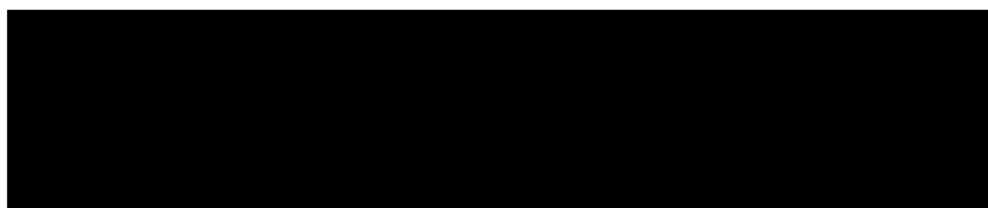
LARKHALL NEW PARISH CHURCH OF SCOTLAND

BALANCE SHEET

As at 31 December 2024

	Note	2024	2023
Fixed Assets			
Tangible assets		0	0
Investments		0	0
Total Fixed Assets		<u>0</u>	<u>0</u>
Current Assets			
Debtors	9	22,857	19,196
Bank & Deposits		82,584	77,675
Total Current Assets		<u>105,441</u>	<u>96,871</u>
Liabilities			
Creditors due within one year	10	<u>4,104</u>	<u>4,238</u>
Net Current Assets	11	101,337	92,633
Net Assets		<u>101,337</u>	<u>92,633</u>
The Funds of the Charity :			
Endowment Funds		0	0
Restricted Funds		29,003	22,800
Unrestricted Funds			
General funds	12	66,199	63,615
Designated funds	12	<u>6,135</u>	<u>6,218</u>
		72,334	69,833
Total Funds		<u>101,337</u>	<u>92,633</u>

The accounts were approved by the Trustees on 11 May 2025 and signed on their behalf by :



LARKHALL NEW PARISH CHURCH OF SCOTLAND

ACCOUNTING POLICIES

For the year to 31 December 2024

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.

(a) 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 16th July 2014, the Charities and Trustees Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

(b) Fund accounting

Funds are classified as either restricted funds, endowment 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 process, but still within the wider objects of the charity. In the case of Larkhall New there are two restricted funds, the Vision Development Fund and the Refurbishment Fund.

Endowment funds are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity. In the case of Larkhall New there are no endowment funds.

Unrestricted funds are expended at the discretion of the trustees in furtherance of the objects of the charity. If part 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 funds. In the case of Larkhall New the designated funds are the fabric fund, the Kirk Session funds and the funds of organisations which are incorporated in the financial statements.

(c) Going concern

The Trustees consider that there are no material uncertainties about the ability of the charity to continue for the foreseeable future, and therefore has adopted the going concern basis in preparing these financial statements.

(d) Recognition of income

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 the income will be received and the amount can be measured reliably.

(e) 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.

(f) Recognition and allocation of expenditure

Expenditure is recognised in the Statement of Financial Activities on an accruals basis and is recognised when there is a legal and constructive obligation to pay for expenditure.

(g) Tangible fixed assets

The charity has the right to occupy and use for its charitable purposes certain tangible fixed assets, including Churches, halls, and the manse, title to which is vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Since title to these assets is not vested in the charity's trustees they are not reflected in the charity's accounts, however 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. Title to the premises in Marshall Street are vested in local Trustees but as it is proposed that these be transferred to the General Trustees, again they are not reflected in the charity's accounts.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

ACCOUNTING POLICIES

For the year to 31 December 2024

(h) Taxation

Larkhall New Parish Church is recognised as a charity for the purposes of applicable taxation

(i) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with the Investors Trust.

(j) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

(k) Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS

For the year to 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
1 Donations and Legacies						
Offerings & Standing Orders	88,607	0	88,607	86,381	0	86,381
Fabric Envelopes & Collections	0	0	0	144	0	144
Tax Recovered on Gift Aid	19,740	1,429	21,169	19,007	0	19,007
Legacies	5,000	0	5,000	1,500	0	1,500
Fundraising	728	0	728	1,466	0	1,466
Special Appeal	0	7,712	7,712	0	576	576
Other Income of Organisations	12,823	0	12,823	8,912	0	8,912
	<u>126,898</u>	<u>9,141</u>	<u>136,039</u>	<u>117,410</u>	<u>576</u>	<u>117,986</u>
2 Income from Charitable Activities						
Weddings, Baptisms and Funerals	<u>1,991</u>	<u>1,000</u>	<u>2,991</u>	<u>1,310</u>	<u>0</u>	<u>1,310</u>
3 Income from Other Trading Activities						
Rent Received	<u>16,254</u>	<u>0</u>	<u>16,254</u>	<u>13,302</u>	<u>0</u>	<u>13,302</u>
4 Investment Income						
Deposit Interest	2,397	0	2,397	1,452	0	1,452
Bank Interest	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,397</u>	<u>0</u>	<u>2,397</u>	<u>1,452</u>	<u>0</u>	<u>1,452</u>
5 Incoming Resources from Charitable Activities						
Other Donations	1,000	0	1,000	100	0	100
External Grants Received	2,149	1,750	3,899	4,000	0	4,000
Sale of Life & Work	302	0	302	256	0	256
Other Income	<u>182</u>	<u>0</u>	<u>182</u>	<u>682</u>	<u>0</u>	<u>682</u>
	<u>3,633</u>	<u>1,750</u>	<u>5,383</u>	<u>5,038</u>	<u>0</u>	<u>5,038</u>

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £
6 Analysis of Expenditure						
Raising Funds						
Offering Envelopes	431	0	431	265	0	265
Charitable Activities						
Giving to Grow	62,507	0	62,507	64,708	0	64,708
Presbytery Dues	1,886	0	1,886	1,993	0	1,993
Minister's Expenses	2,219	0	2,219	999	0	999
Pulpit Supply	470	0	470	354	0	354
Salary Costs	0	0	0	0	0	0
Cost of Professional Services	21,618	0	21,618	20,029	0	20,029
Fabric Repairs & Maintenance - Church & Halls	9,832	0	9,832	29,502	0	29,502
Fabric Repairs & Maintenance - Manse	725	9,058	9,783	8,101	0	8,101
Manse Council Tax	2,896	0	2,896	2,825	0	2,825
Other Buildings Costs	25,976	0	25,976	14,931	0	14,931
Church Office Expenses	4,442	0	4,442	2,964	0	2,964
The Machan Trust	1,200	0	1,200	1,200	0	1,200
Larkhall Christians Together.	1,200	0	1,200	1,200	0	1,200
Organ, Piano & Music Costs	789	0	789	1,232	0	1,232
Other Expenses	2,201	0	2,201	3,239	0	3,239
Life & Work Magazine	294	0	294	294	0	294
Donation to Organisations	0	0	0	1,570	0	1,570
Donations by Church Organisations	1,400	0	1,400	1,065	0	1,065
Costs of Coffee Mornings, Concerts etc	648	0	648	343	0	343
Costs of Social Events	4,118	0	4,118	3,207	0	3,207
Capitation Fees	450	0	450	504	0	504
	144,871	9,058	153,929	160,260	0	160,260
Total Expenditure	145,302	9,058	154,360	160,525	0	160,525

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2024

	<u>2024</u>	<u>2023</u>
7 Staff Costs and Numbers		
Salaries	0	0
Social Security Costs	0	0
	<u>0</u>	<u>0</u>

The average number of paid staff during the year, calculated on the basis of a head count, was -

<u>0</u>	<u>0</u>
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No employee had employee benefits in excess of £50,000 (2023 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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884.

8 Trustee Remuneration and Related Party Transactions

During the year 1 Trustee received reimbursement of travel expenses and telephone costs incurred totalling £2,219 as well as having Council Tax paid amounting to £2,896. In addition [REDACTED] of the Trustees, received £660 for providing his services as church officer, [REDACTED] of one of the Trustees, received £660 for providing her services as cleaner and [REDACTED] one of the Trustees, received £8,924 for providing her services as cleaner and church officer.

Other than the above, 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.

During the year a total of £41,345 (2023 £36,180) was donated to the congregation by Trustees.

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
9 Debtors		
Gift Aid Tax Refund Due	21,017	18,706
Other Debtors	1,840	490
	<u>22,857</u>	<u>19,196</u>

10 Creditors

Heat & Light Accruals	2,683	3,472
Fabric Charges Accrued	499	0
Ministers Travel and Other Expenses	820	170
Other Creditors	102	596
	<u>4,104</u>	<u>4,238</u>

11 Analysis of Net Assets Among Funds

	<u>General</u>	<u>Designated</u>	<u>Restricted</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	0	0	0	0
Investments	0	0	0	0
Current Assets	70,303	6,135	29,003	105,441
Current Liabilities	-4,104	0	0	-4,104
Net Assets at 31 December 2024	<u>66,199</u>	<u>6,135</u>	<u>29,003</u>	<u>101,337</u>
Fixed Assets	0	0	0	0
Investments	0	0	0	0
Current Assets	67,853	6,218	22,800	96,871
Current Liabilities	-4,238	0	0	-4,238
Net Assets at 31 December 2023	<u>63,615</u>	<u>6,218</u>	<u>22,800</u>	<u>92,633</u>

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2024

12 Movement in Funds

	<u>At 01/01/24</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>At 31/12/24</u>
	£	£	£	£	£
Restricted Funds					
Vision Development Fund	0	0	0	0	0
Refurbishment Fund	22,800	11,891	-9,058	3,370	29,003
	<u>22,800</u>	<u>11,891</u>	<u>-9,058</u>	<u>3,370</u>	<u>29,003</u>
Unrestricted Funds					
General Fund	63,615	129,699	-127,215	100	66,199
Designated Fabric Fund	810	8,301	-10,015	600	-304
Church Guild Fund	2,266	5,429	-4,888	-250	2,557
Men's Fellowship Funds	150	2,040	-660	-1,500	30
Friday Morning Coffee Group	0	2,053	-194	-1,840	19
Genesis Youth Club	549	949	-699	-100	699
Friendship Circle	146	599	-369	-130	246
Sunday Tea/Coffee Group	124	780	-395	-300	209
Flower Fund	2,173	1,323	-867	50	2,679
	<u>69,833</u>	<u>151,173</u>	<u>-145,302</u>	<u>-3,370</u>	<u>72,334</u>
Total Funds	<u>92,633</u>	<u>163,064</u>	<u>-154,360</u>	<u>0</u>	<u>101,337</u>

	<u>At 01/01/23</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers</u>	<u>At 31/12/23</u>
	£	£	£	£	£
Restricted Funds					
Vision Development Fund	0	0	0	0	0
Refurbishment Fund	22,224	576	0	0	22,800
	<u>22,224</u>	<u>576</u>	<u>0</u>	<u>0</u>	<u>22,800</u>
Unrestricted Funds					
General Fund	86,478	122,455	-115,819	-29,499	63,615
Designated Fabric Fund	-310	7,145	-37,603	31,578	810
Designated Kirk Session Funds	1	0	0	-1	0
Church Guild Fund	2,173	4,525	-4,132	-300	2,266
Men's Fellowship Funds	152	1,718	-720	-1,000	150
Friday Morning Coffee Group	384	0	-6	-378	0
Genesis Youth Club	542	636	-629	0	549
Friendship Circle	468	291	-413	-200	146
Sunday Tea/Coffee Group	114	597	-387	-200	124
Flower Fund	1,844	1,145	-816	0	2,173
	<u>91,846</u>	<u>138,512</u>	<u>-160,525</u>	<u>0</u>	<u>69,833</u>
Total Funds	<u>114,070</u>	<u>139,088</u>	<u>-160,525</u>	<u>0</u>	<u>92,633</u>

Purpose of Designated Funds

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

Organisational and Flower Funds : These funds have been given by members of organisations to support the purposes of that organisation.

Purpose of Restricted Funds

Refurbishment Fund : These funds have been given to contribute towards the costs of major fabric projects which are outwith normal maintenance and repairs.

13 Volunteers

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

LARKHALL NEW PARISH CHURCH OF SCOTLAND

NOTES TO FINANCIAL STATEMENTS (Continued)

For the year to 31 December 2024

	<u>2024</u>	<u>2023</u>
14 Collections for Third Parties	<u>£</u>	<u>£</u>
Christian Aid	1,120	1,953
British Red Cross	0	383
Guide Dogs Association	570	0
Blythswood Care - Shoe Box Appeal	0	286
Open Doors	456	0
Erskine Hosital	0	499
Beatson Cancer Care	0	1,000
MS Society	0	265
The Machan Trust	0	343
	<u>2,146</u>	<u>4,729</u>

The above donations to third parties arose primarily as a result of retiral offerings at church services or funeral services or as a result of specific fund raising by organisations. They are not included in the income and expenditure in the Statement of Financial Activities.

LARKHALL NEW PARISH CHURCH OF SCOTLAND

APPENDIX

FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

	<u>2024</u> £	<u>2023</u> £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>166,406</u>	<u>166,406</u>
Market Value of Balances at 31st December	<u>166,406</u>	<u>166,406</u>
 <u>REVENUE ACCOUNT</u>		
Credit Balance at 31st December	<u>15,908</u>	<u>7,519</u>